Policy Analysis

Child Care for All Families

Reforming How New York Manages the Child Care Assistance Program

TheChildren'sAgenda

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Executive Summary

PURPOSE

This report examines how New York's system of granting child care assistance program funds to 58 separate social service districts is inefficient and exacerbates funding inequities between different regions of the state. It also makes recommendations for how New York State can reform the system to better serve families throughout the state.

METHOD

The Children's Agenda analyzed county, state, and federal child care funding and allocation data as well as a census population and Child Care Assistance Program participation data for long-term trends and per child funding levels. Based on that analysis, The Children's Agenda makes specific recommendations to the Child Care Availability Task Force and state policymakers.

FINDINGS

- Thanks to a historic commitment of state funds in the most recent state budget, Child Care Assistance Program funding in NYS will rise to unprecedented levels in 2024-2025.
- Child Care Assistance Program allocations for 2024-2025 suggest uneven enrollment growth in the state over the past several years.
- New York State's system of granting Child Care Assistance Program funds to local social service districts is inefficient and outdated, especially given statewide policy changes implemented over the past several years.
- Larger, wealthier counties receive a disproportionately high share of Child Care Assistance Program funds from New York State.

RECOMMENDATIONS

New York State government should:

1. **Shift responsibility** for managing Child Care Assistance Program funds from social service districts to the state.
2. Make the Child Care Assistance Program an **entitlement program** for qualifying families.
3. Standardize approach to **managing caseloads** when funds become scarce.
4. Strengthen enrollment reporting and claiming process to **better monitor** spending.

Let's make New York a place where everyone has access to the child care they need.

Introduction

On July 1, 2024, New York State's Office of Children and Family Services (OCFS) released 2024-2025 Child Care Block Grant allocations to New York's counties and New York City. Those allocations, which totaled $1.2 billion directly to counties and another $592 million held in reserve by the state, mark a significant moment in New York's multi-year effort to expand access to child care assistance throughout the state. The allocations more than doubled the total funding for child care assistance over several years ago.

After years of inadequate investment, federal funding for child care assistance in New York State rose dramatically, though temporarily, during the COVID-19 pandemic. As that federal increase subsided, a potential funding cliff was avoided by state leaders who invested an unprecedented amount of state funds in the 2024-2025 state budget. New York's sustained commitment of state tax dollars will allow us to continue the transformative expansions in assistance eligibility.

New York's leaders should build upon the progress made over the past few years by modernizing and centralizing the way child care funds are administered in the state. Under existing law, the state government issues 58 separate block grants to 57 counties and New York City. This limits the state's flexibility to reallocate funds from one district to another based on need within a fiscal year. To address this challenge in 2024-2025, OCFS plans to hold $592 million in reserve to ensure counties can access additional funding if demand for child care assistance (and therefore spending) in that community exceeds its allocation.

The changes New York State made over the past several years to standardize child care assistance policies throughout the state strengthened the child care system and made it fairer to families across New York. However, they also limited the ability of counties to manage the funds they have without restricting enrollment and raise the question as to why New York should maintain a block grant system.

Furthermore, prior to the COVID-19 pandemic, the state's approach to allocating child care funds to counties steadily shifted funds away from smaller, less affluent counties to larger, wealthier ones. Families residing in counties with more resources, higher child care capacity, and political leadership more oriented to investing local funds in child care were able to benefit from a larger share of state and federal child care funds. Meanwhile, families in other parts of the state faced greater scarcity. If this dynamic continues in the future, it could, over the next several years, exacerbate inequalities by drawing more child care funding away from rural communities and less wealthy counties.

Let's make New York a place where child care is abundant, where our kids are safe and thriving, and where families have plenty of options and support when and where they need it.

Child Care Funding in New York State

New York State's Child Care Assistance Program helps low- and moderate-income families afford the cost of child care. The program is governed by the state Office of Children and Family Services and is funded by federal Child Care and Development Block Grant (CCDBG) funds, a portion of the state's Temporary Assistance to Needy Families (TANF) allocation, state funds, and local governments. Counties are required by New York State to provide matching local funds, referred to as "Maintenance of Effort." The amount of each county's Maintenance of Effort is based on a formula from the 1990s. Counties can contribute local tax dollars to expand child care assistance in their community, and a small number of districts have chosen to do so over the past decade.

The federal government sets policy parameters for the use of federal Child Care and Development Block Grant funds, but gives New York and other states **significant latitude** in determining how to use their allocations. Similarly, New York State distributes the funds in the form of a block grant to the state's 58 social services districts and has traditionally given them broad discretion to determine how best to use these resources within federal guidelines.

Over the past several years, New York State implemented policy changes to standardize child care policies across several important domains. Although these policy changes improved equity in the program, they have left counties with fewer tools to manage the block grants funds they receive from New York. Counties are ultimately accountable for all spending on the child care assistance program within their community, even if the state and federal governments provide nearly all funding for the program. They still have responsibility to manage child care assistance resources, but no longer have much flexibility to do so.

Block Grants vs. Entitlement Programs

Block grants are a fixed amount of money that one level of government issues to another, typically more local, level. For example, the Child Care and Development Fund is a federal program that issues grants to states, territories, and tribal organizations each year. In theory, a block grant is designed to allow the grantee to have more control over how a limited amount of funds are used. However, block grants also have significant disadvantages. Most notably, **the level of funding is not directly tied to eligibility or demand for the service**. This means that an otherwise eligible family may not receive a service because funding ran out. The government recipient of a block grant may also **be hesitant to aggressively promote enrollment** in the program out of a fear of running short of funds or may reduce benefit levels to ensure funds are sufficient.

Entitlement programs, by contrast, are funded by government to the level of need. Funding for these programs is **based on enrollment and receipt of benefits** among qualifying recipients. The Supplemental

Nutrition Assistance Program is an example of this: the government will provide assistance to any eligible family who applies, regardless of funding constraints. Spending levels typically rise during recessions and fall during times of economic expansion.

The **Child Care Assistance Program in New York is structured as a block grant at two levels.** The federal government grants funds to New York State, and the state, in turn, grants funds to localities. New York's approach is unusual among states. According to research done by the Center for Law and Social Policy and the National Women's Law Center, only 8 states re-grant federal child care funds to local governments, and nearly all other states determine eligibility and other programmatic components at the state level.[1]

Recent Improvements

Until recently, eligibility for the Child Care Assistance Program in New York State was based on a percentage of the federal poverty level. For many years, this meant that only families making less than 200% of the federal poverty level[2] for their household size were eligible to receive child care assistance through New York State. In many parts of the state, counties set eligibility thresholds significantly below that 200% level.

The number of children statewide receiving child care assistance declined steadily from 2012 to 2020 before dropping dramatically during the COVID-19 pandemic. The steady decline pre-pandemic was likely the result of many factors, including:

- stagnant funding
- restrictive eligibility criteria
- the growth of Pre-K
- rising minimum wage (which lifted many families above the low income eligibility thresholds)
- falling birth rate

The pandemic caused a further drop in enrollment as the result of:

- program closures
- work disruptions
- aversion to group care settings for children

[1] Shared with The Children's Agenda via email on July 23rd, 2024. Those state are New York, Colorado, Wisconsin, Virginia, Ohio, North Dakota, North Carolina, and Minnesota

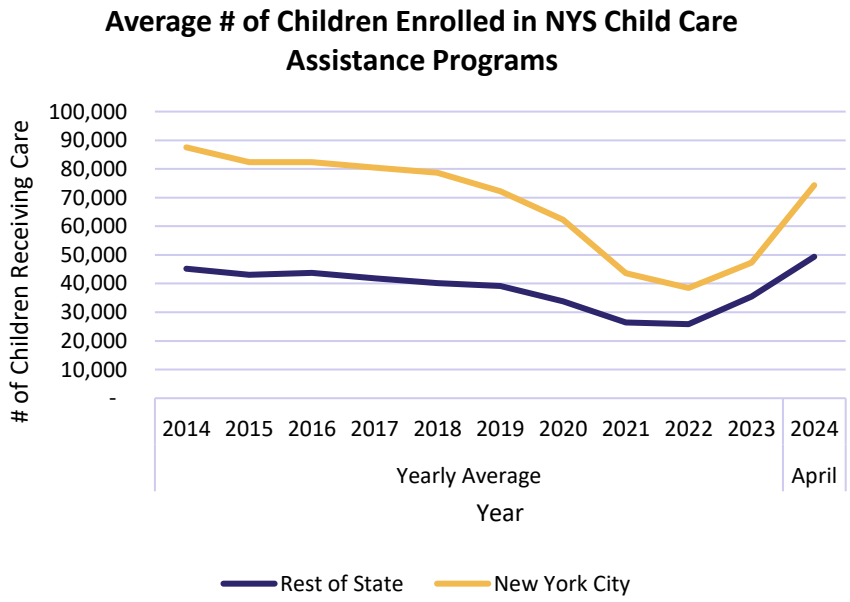
[2] The federal poverty level in 2024 for a family of four is $31,200. 200% of that level is $62,400. See https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines for more information about the federal poverty thresholds.

In 2022, New York began increasing eligibility for assistance considerably, first to 300% of the federal poverty threshold statewide, and then to 85% of the state median income. The table below shows the difference in income eligibility levels between 2021 and 2024.

Income Maximums for Child Care Assistance Program Statewide

Family Size	2021 *200% of Federal Poverty Level*	2024 *85% of State Median Income*
2	$34,840	$73,870
3	$43,920	$91,251
4	$53,000	$108,632
5	$62,080	$126,013
6	$71,160	$143,394

Across the state, hundreds of thousands of children became newly eligible for child care assistance due to these policy changes. Enrollment in the Child Care Assistance Program statewide is at its highest level since 2015-2016 while enrollment in counties outside New York City is higher than any time since 2010-2011.[3] Enrollment across the entire state has increased by 33% over the past year alone.[4]



[3] Compiled from the Office of Temporary and Disability Assistance's annual reports to the state legislature - https://otda.ny.gov/resources/legislative-report/

[4] See https://ocfs.ny.gov/programs/childcare/assets/docs/ccap/NYCCAP-Family-Child-Counts-2024Apr.pdf

New York has also enacted important reforms to other aspects of the Child Care Assistance Program. **Parent co-pays, child absence reimbursements for providers, and several other policies are now determined by OCFS**, not local social service districts. This shift, which The Children's Agenda and many other advocates championed, has expanded access across the state and made the state's system more uniform and fair.

The cost of child care is above what our mortgage and utilities are every month. To be able to have that to cover other activities in the community, to set aside for my daughter's future and create a college savings plan, would be wonderful.

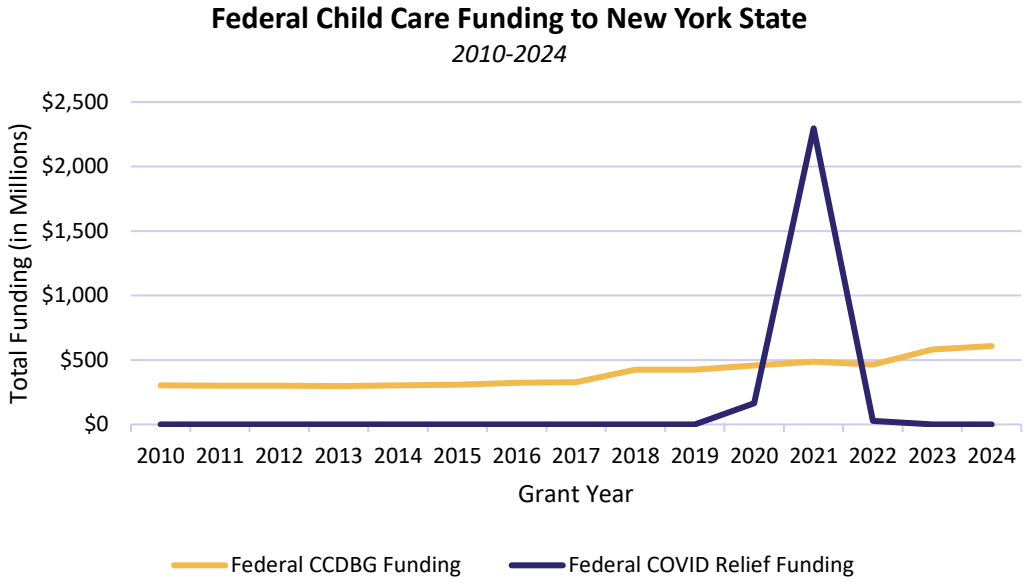
-- Dan, a father of one in Rochester

The biggest sacrifice I'm making as a parent to afford child care is time. I've become a victim to taking on more work hours to afford my children's child care. I know there's funding available, but the accessibility for funding for the middle and working class family seems to be a secret.

-- Brandie, a mother of two in Rochester

Trends in Child Care Assistance Program

The federal government is a significant source of funding for New York's child care system. The CCDBG-related total **increased from $303 million in 2010 to $608 million in 2024**. The federal government also provided **almost $2.5 billion in child care related COVID-relief funding** to New York in 2020 and 2021.[5] This funding was primarily used to stabilize the child care industry and workforce, with the aim of preventing child care facility closures due to the pandemic. Of the total $2.5 billion received by New York State, approximately $600 million was used to bolster New York's child care block grant funding to counties in 2022, with the expectation that it would be spent by local social service districts over the next several years.



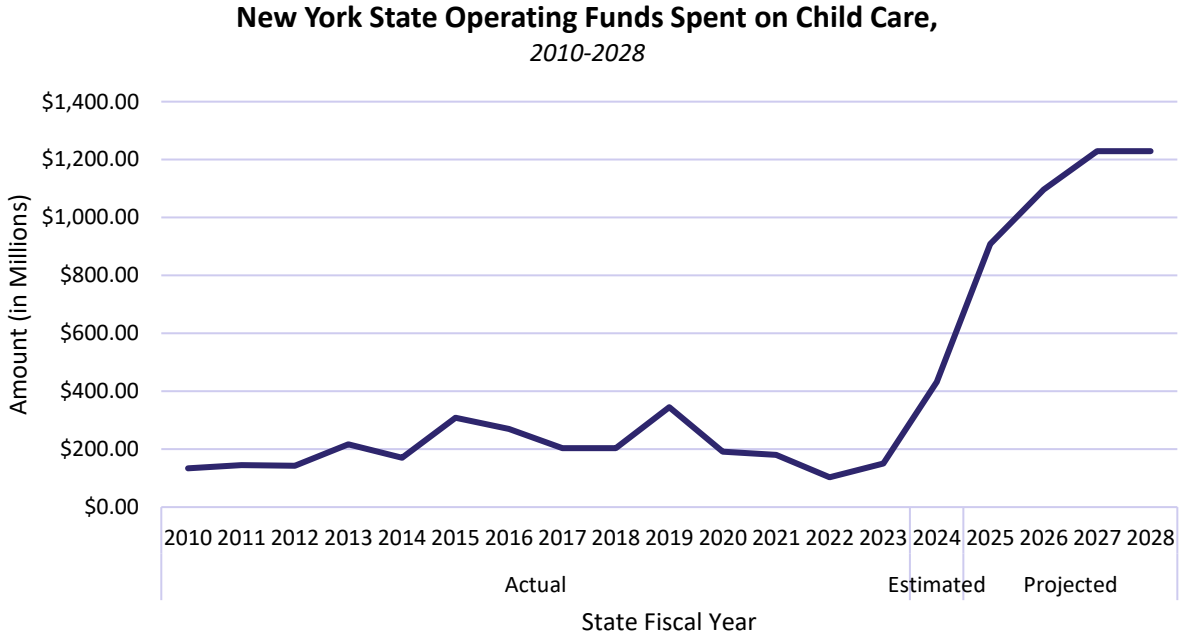
New York also uses a portion of the state's annual TANF block grant allocation from the federal government to support child care assistance for low-income families. Amounts vary by year, but **from 2010 to 2018, New York transferred between $284 million and $403 million annually from the TANF block grant to the state's Child Care Assistance program**.[6]

From 2010 through 2023, New York State's investment of state tax dollars into the Child Care Assistance program remained modest, averaging $197 million in total expenditures per year. That began to change

[5] Compiled from the Administration for Children & Families' annual CCDF State and Territory Funding Allocations - https://www.acf.hhs.gov/occ/data/ccdf-state-and-territory-funding-allocations

[6] Data compiled by Empire Justice Center from state budget officials and shared with The Children's Agenda

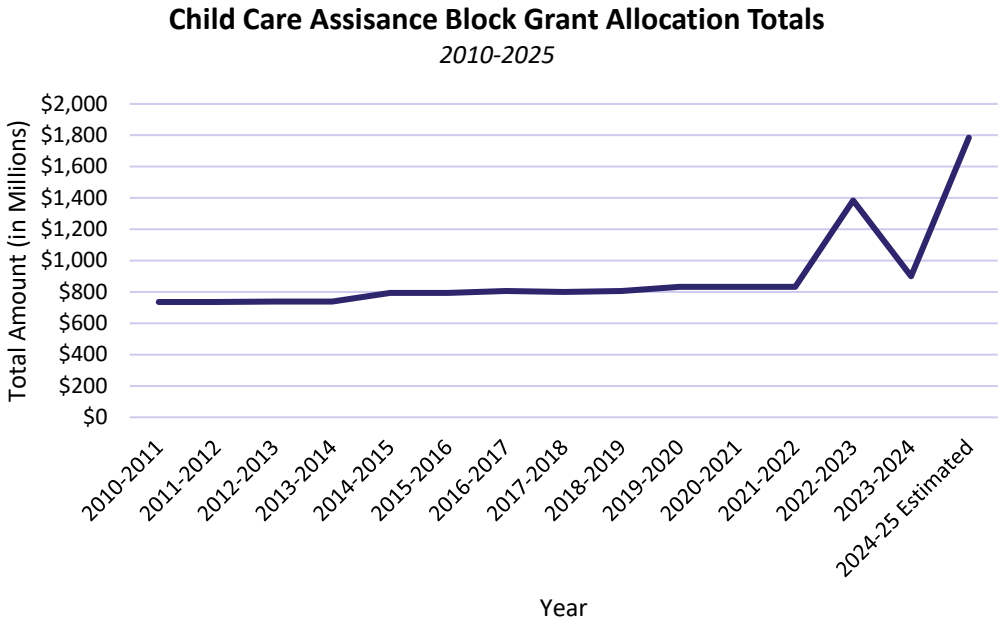
in 2024 and is projected to increase dramatically in 2025 and beyond. State spending in 2027 and 2028 is expected to be roughly $1 billion more than the 2010-2023 average.[7]



Child Care Block Grant Allocations to Counties, 2010–2025

Most of the funds New York State budgets toward child care assistance are transferred to counties through the Child Care Block Grant (CCBG) process. Each year, the Office of Children and Family Services determines grant allocations based on the total amount appropriated through the state budget and recent spending levels within the different social service districts in the state. **Total allocations increased by $96 million from 2010-2011 to 2021-2022**. Block grant allocations then grew dramatically thanks to a one-time infusion of federal funds (mentioned above) in 2022-2023. The upcoming grant period, which begins in October, represents a historic increase in funding for child care assistance in New York. The block grant continues to be funded through a combination of federal and state funds, but the higher level of spending is primarily due to an unprecedented increase in state tax dollars.

[7] Compiled from NYS Division of Budget Financial Plans - https://www.budget.ny.gov/pubs/financial-plans/index.html



Prior to the COVID-19 pandemic, OCFS's allocation formula was structured to increase grant amounts to counties that spend all of their state funds and committed additional county tax dollars toward child care assistance. Those counties that did not spend their entire allocations would, in turn, lose funding in subsequent years.

A county's total child care spending is driven by a number of factors, including:

- number of children receiving assistance
- age of children receiving care
- type of care children receive (center-based care is reimbursed at a higher rate than family child care, for example)
- reimbursement rates under the subsidy system, which vary by county

Counties historically had greater discretion to set income eligibility levels for assistance, determine parent co-pays, and adopt other policies than they do today.[8] Restrictive eligibility policies helped some counties ensure they did not spend more than their total allocation in a particular year, but also set them up to receive fewer CCBG funds in subsequent years. Other counties, often those with greater fiscal capacity, were able to invest local tax dollars into their Child Care Assistance Program, ensuring that they would draw down greater state CCBG dollars in future years.

[8] See the 2014 "Still Mending the Patchwork" report from Empire Justice Center for more detail on these county policies during this era. https://empirejustice.org/wp-content/uploads/2018/01/still-mending-the-patchwork.pdf

Over the period from 2010 to 2021, this system tended to gradually shift more funds to larger, more affluent counties at the expense of smaller, less wealthy ones. Twenty-two of the twenty-three counties that lost state funding from 2010-2011 to 2021-2022 had median household incomes below the statewide figure in 2022.[9]

Statewide, Child Care Block Grant Allocations increased by $96 million from 2010-11 to 2021-22. **Ninety-five percent of that increase went to only seven districts (of 58) in the state.** One county (Nassau), received an increase of $34 million over that period, increasing its block grant allocation by 117% in a little over a decade. Onondaga and Westchester counties also experienced funding increases of more than 50% during this period.

Current (2024-2025) Child Care Block Grant Allocations

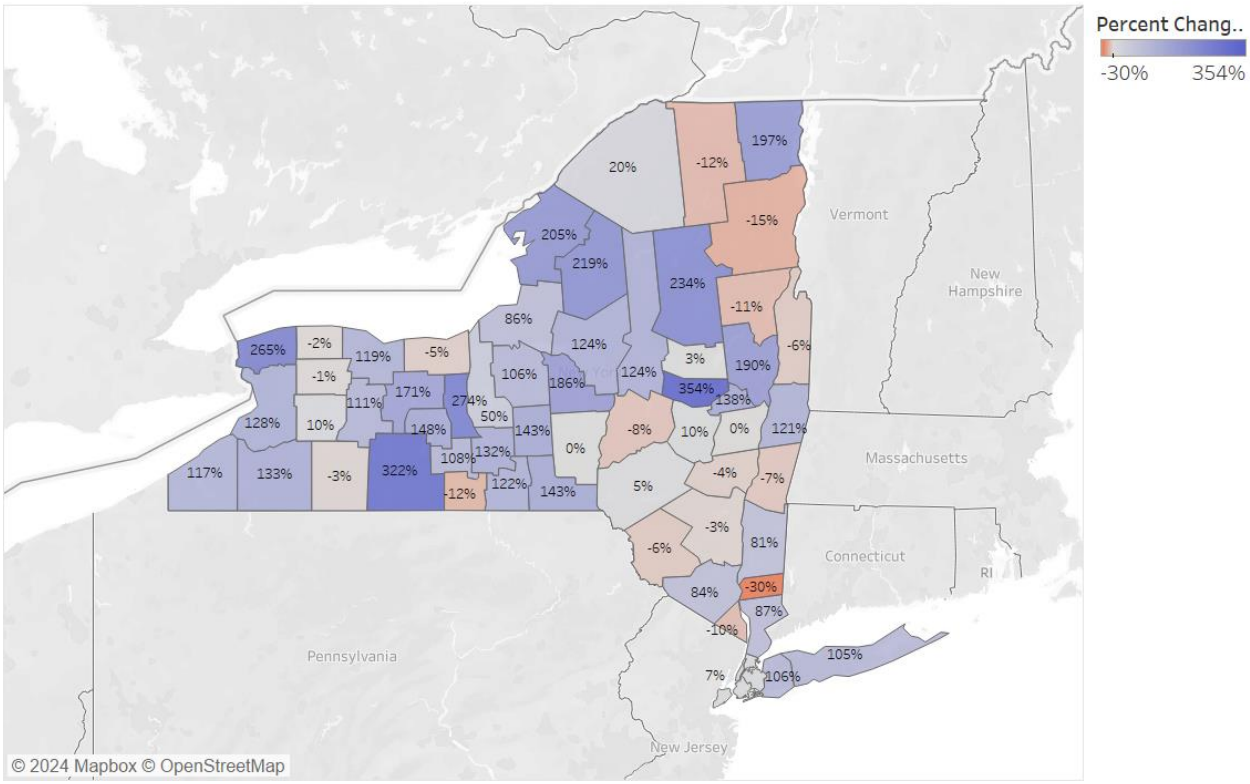
The COVID-19 pandemic and subsequent policy changes outlined above interrupted this pattern, as enrollment plummeted throughout the state and unprecedented federal funds filled state and county child care coffers. The 2024-2025 allocations mark the beginning of a post-COVID funding era for New York State and set funding at equal or higher levels than most counties experienced prior to the pandemic. However, it is reasonable to expect that unless New York State revisits its approach to funding, a similar pattern will re-emerge in the future.

The 2024-2025 Child Care Block Grant allocations provide a glimpse into the uneven growth of the Child Care Assistance Program statewide since the depths of the pandemic. The most recent publicly available data on county-level enrollment in the Child Care Assistance Program presents average monthly enrollment from July 2022 through June 2023. However, as detailed above, Child Care Assistance Program enrollment has grown dramatically since that period. The Child Care Block Grant allocations, which are driven by child care spending at the local level, reveal which parts of the state are spending more on child care than others and suggest where more children are benefitting from the program.

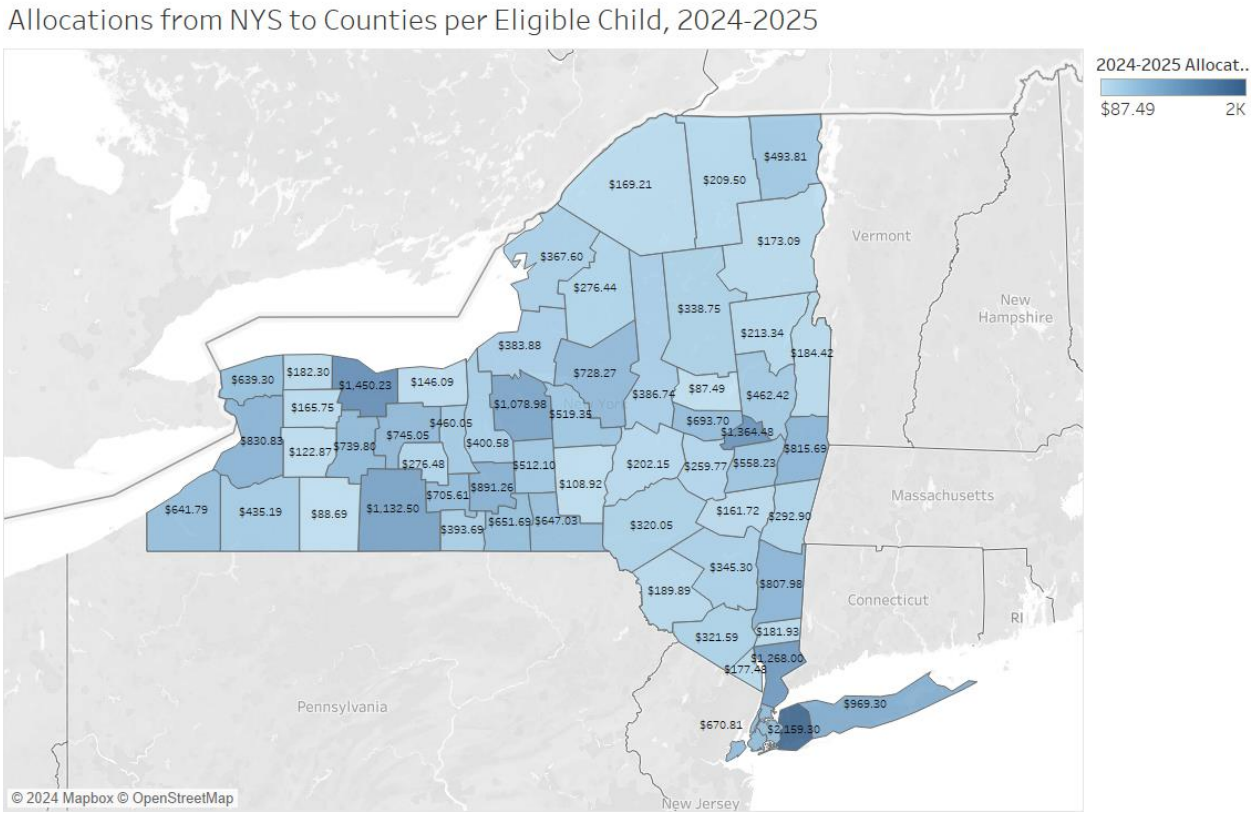
The allocation data suggest that Child Care Assistance Program enrollment growth varies across the state. **Fourteen counties are scheduled to receive more than double the funding** in 2024-2025 than they received in 2021-22. By contrast, **seventeen counties are scheduled to receive less funding** in 2024-25 than they received three years ago. Those counties likely still have substantial rollover funds from prior years. If they begin to exhaust those funds, they can request OCFS allocate them more resources from the $592 million reserve fund.

[9] Calculated using American Community Survey table S1903, 5 year estimates and annual child care block grant allocations available at https://ocfs.ny.gov/main/policies/external/

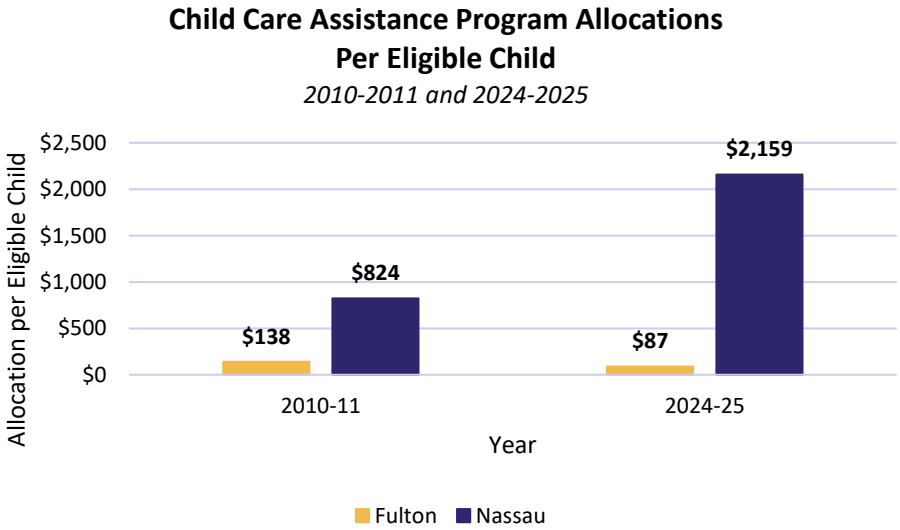
Percent Change in Child Care Assistance Program Allocations from New York State to Counties, 2021-22 to 2024-25



As was the case prior to the COVID-19 pandemic**, more populated and wealthier counties tend to receive more funding per eligible child in 2024-2025 than smaller counties**. The suburban counties around New York City, along with larger upstate counties, receive significantly more funding per income-eligible child than other parts of the state.



Nassau County will receive over $130 million in 2024-2025. Adjusted for population, that is an estimated $2,159 per income eligible child in the county, the highest per child amount in the state. By contrast, Fulton County will receive $427,442 in 2024-2025, or just $87 per income eligible child. **Nassau is slated to receive nearly 25 times Fulton's amount on a per-eligible child basis, up from 6 times the amount in 2010-2011.**



At one level, this growing funding disparity makes some sense. Larger counties such as Nassau, Westchester, and Monroe have a demonstrated history of spending more Child Care Assistance Program funds on a per child basis than rural, less affluent counties. However, given the history of restrictive Child Care Assistance Program eligibility guidelines in much of the state and pre-COVID trends in allocations, **it is unclear whether the historic spending disparities are the result of differing levels of demand of care, supply of care, and/or public investment**. In other words, are these funding disparities reflecting differences or perpetuating them?

And while New York established a substantial reserve fund this year which exists to meet potential increased need in counties across the state, that funding is only available to a point, and leadership in many smaller social service districts may be wary of trusting that the state will maintain its commitments into the future.

It's not right that families who can afford any kind of care and can go anywhere can make that choice. Children who live in homes that don't have those resources should have the same choice.

-- Bridget, Executive Director of a child care center

Recommendations

New York's commitment to transforming the state's child care system is demonstrated by recent eligibility expansions and unprecedented investments in the Child Care Assistance Program. The state's Child Care Availability Task Force also recently published a report outlining some of the next steps New York should take to ensure that every family who seeks high quality care is able to access it.[10]

The task force should ensure that its final set of recommendations, due later this fall, includes a plan to address the structural challenges facing the Child Care Assistance Program that were outlined in this report. If New York truly wants to ensure that every family eligible for assistance should be able to access it, the state must change its current approach to administering the program.

Shift Management of Child Care Assistance Program Funds to New York State

It is likely that in any given year, some social service districts will experience greater demand for child care assistance than others. Districts will respond to the existence of a reserve fund in different ways, and there is no guarantee that the reserve fund established this year will always be sufficient to meet rising demand within a given fiscal year. It is easy to envision a future where certain districts finish a year with a surplus of child care dollars, while others may have exceeded their allocation and made the difficult decision to close enrollment.

New York State should, therefore, shift full responsibility for managing child care funds from social service districts to the Office of Children and Family Services, at least outside of New York City.[11] Counties would remain responsible for eligibility determinations and other administrative functions, but New York State would ultimately be responsible for funding the child care system and determining how to best manage total spending in the state.

Make Child Care Assistance an Entitlement Program

The Child Care Availability Task Force is charged with helping New York State chart a course toward universal child care. One meaningful change to help the state achieve that bold vision is to follow Vermont's recent example[12] and make child care assistance an entitlement for eligible families in New York State. Right now, only a relatively small number of families (mostly families

[10] See https://ocfs.ny.gov/reports/childcare/Child-Care-Availability-Task-Force-Report-2024.pdf

[11] New York City has a significantly more complex child care system than the rest of the state. It invests substantial local tax dollars in a contracted care model and shifts some block grant funding from the state to support that program. Policymakers should consider whether financial responsibility for the child care voucher program in New York City should shift to the state, but may need to decide to maintain the current block grant program for New York City into the future.

[12] See page 184 of the 2024-25 enacted Vermont budget- https://legislature.vermont.gov/Documents/2024/Docs/ACTS/ACT113/ACT113%20As%20Enacted.pdf

receiving public assistance benefits or transitioning off the public assistance program) are guaranteed child care assistance for a period of time. The overwhelming majority of Child Care Assistance Program participants can only receive assistance while funds are available. New York should shift the income-eligible child care program to an entitlement over the next several years. To guard against concerns about exceeding budgeted totals, the state could phase this child care guarantee in gradually, perhaps starting with families making less than 200% of the federal poverty threshold before eventually extending it to all income eligible families.

Standardize Approach to Managing Caseloads When Funds Become Scarce

While funding for the Child Care Assistance Program has been robust enough to meet program costs over the past several years, it is not a certainty that this will always be the case. Enrolling in the assistance program can be challenging for many families, and initiatives like the state's new online application portal[13] should help more families get through the application process.

To plan for periods of scarcity, OCFS should develop uniform state governed criteria for managing caseloads. This could be done whether or not the state assumes responsibility for managing Child Care Assistance Program funds, as outlined above.

For example, it is more disruptive to work and care arrangements if a social service district stops recertifying families as opposed to closing the program to new applicants for a period of time. Or a district could be instructed to pause new enrollments for families above 250% of the poverty threshold before closing enrollments to all applicants.

The state should also establish a wait list procedure for families who apply but cannot be served due to insufficient funds. Whether or not to operate a wait list is a local decision right now, and most districts choose not to maintain one.

Strengthen Enrollment Reporting and Claiming Process to Better Monitor Spending

New York State would likely need significant enhancements to state systems to facilitate a transition from a county-managed Child Care Assistance Program to a state-administered system. The Office of Children and Family Services lacks real-time insight into many aspects of how the program is operating at a county level. Application information, including the number of applicants rejected and application processing time, is not readily available to state officials. Monthly enrollment and spending

[13] See https://www.governor.ny.gov/news/governor-hochul-launches-digital-portal-help-new-york-state-deliver-free-or-low-cost-child

on the Child Care Assistance Program is often not known to the Office of Children and Family Services until months after a given month ended.

Whether or not policymakers adopt the other recommendations in this report, they should still prioritize reforms to the state's child care financial and data management systems. The unprecedented new investments in the Child Care Assistance Program should be accompanied by a commitment to data infrastructure that will help state leaders better manage this critically important program.

Let's make New York a place where child care is…
…abundant
…affirming
…truly for all

Appendix: Child Care Allocations by County

County	2010-2011 Allocation	2021-2022 Allocation	2024-2025 Allocation	% Change 10-11 to 21-22	% Change 21-22 to 24-25	2024- 2025 Allocations per Eligible Child
Albany	$11,570,316	$11,384,147	$11,331,490	-2%	0%	$558
Allegany	$733,502	$417,839	$406,644	-43%	-3%	$89
Broome	$4,606,748	$4,745,941	$11,511,886	3%	143%	$647
Cattaraugus	$1,635,143	$1,726,665	$4,027,514	6%	133%	$435
Cayuga	$1,318,663	$1,708,117	$2,570,583	30%	50%	$401
Chautauqua	$4,854,044	$3,831,084	$8,316,808	-21%	117%	$642
Chemung	$3,452,816	$3,858,010	$3,379,343	12%	-12%	$394
Chenango	$639,293	$512,090	$514,469	-20%	0%	$109
Clinton	$970,174	$1,008,925	$2,993,683	4%	197%	$494
Columbia	$1,036,576	$1,314,810	$1,221,095	27%	-7%	$293
Cortland	$1,035,688	$855,546	$2,080,043	-17%	143%	$512
Delaware	$1,166,579	$1,065,740	$1,121,077	-9%	5%	$320
Dutchess	$5,432,845	$7,006,075	$12,649,040	29%	81%	$808
Erie	$26,782,578	$28,938,840	$65,962,691	8%	128%	$831
Essex	$0	$511,244	$437,061	N/A	-15%	$173
Franklin	$1,046,359	$1,111,160	$980,687	6%	-12%	$209
Fulton	$645,371	$415,219	$427,442	-36%	3%	$87
Genesee	$1,180,975	$824,195	$812,245	-30%	-1%	$166
Greene	$525,650	$495,191	$473,896	-6%	-4%	$162
Hamilton	$0	$25,222	$84,202	N/A	234%	$339
Herkimer	$830,535	$918,431	$2,056,307	11%	124%	$387
Jefferson	$2,526,465	$1,812,885	$5,536,447	-28%	205%	$368
Lewis	$379,369	$242,886	$775,188	-36%	219%	$276
Livingston	$1,155,009	$1,524,146	$3,218,396	32%	111%	$740
Madison	$885,272	$942,338	$2,697,868	6%	186%	$519
Monroe	$34,287,282	$41,260,022	$90,240,405	20%	119%	$1,450
Montgomery	$794,731	$919,324	$4,178,137	16%	354%	$694
Nassau	$29,108,250	$63,145,908	$130,005,918	117%	106%	$2,159
Niagara	$3,032,192	$3,095,710	$11,314,373	2%	265%	$639
Oneida	$6,761,892	$7,595,552	$17,032,118	12%	124%	$728
Onondaga	$13,887,879	$21,631,785	$44,547,673	56%	106%	$1,079
Ontario	$1,983,759	$2,205,311	$5,967,093	11%	171%	$745
Orange	$6,859,382	$7,303,769	$13,420,055	6%	84%	$322
Orleans	$1,111,060	$727,403	$715,275	-35%	-2%	$182
Oswego	$1,718,320	$2,400,370	$4,470,784	40%	86%	$384
Otsego	$736,868	$874,665	$801,692	19%	-8%	$202
Putnam	$734,837	$901,597	$634,352	23%	-30%	$182
Rensselaer	$3,340,527	$3,890,048	$8,588,196	16%	121%	$816
Rockland	$7,389,054	$8,677,926	$7,795,208	17%	-10%	$177

County	2010-2011 Allocation	2021-2022 Allocation	2024-2025 Allocation	% Change 10-11 to 21-22	% Change 21-22 to 24-25	2024- 2025 Allocations per Eligible Child
St Lawrence	$2,128,750	$1,425,258	$1,715,764	-33%	20%	$169
Saratoga	$2,464,097	$2,014,242	$5,847,545	-18%	190%	$462
Schenectady	$5,516,346	$7,412,505	$17,662,210	34%	138%	$1,364
Schoharie	$566,285	$526,111	$577,784	-7%	10%	$260
Schuyler	$604,676	$483,271	$1,005,660	-20%	108%	$706
Seneca	$436,199	$421,808	$1,578,525	-3%	274%	$460
Steuben	$2,742,573	$2,491,567	$10,515,668	-9%	322%	$1,133
Suffolk	$32,311,723	$36,249,082	$74,220,755	12%	105%	$969
Sullivan	$1,526,266	$1,661,219	$1,555,532	9%	-6%	$190
Tioga	$1,278,602	$1,179,064	$2,618,504	-8%	122%	$652
Tompkins	$1,873,131	$1,997,829	$4,629,010	7%	132%	$891
Ulster	$3,605,022	$3,845,480	$3,733,807	7%	-3%	$345
Warren	$1,551,335	$1,071,747	$952,616	-31%	-11%	$213
Washington	$1,172,799	$966,375	$908,950	-18%	-6%	$184
Wayne	$963,849	$1,261,296	$1,200,706	31%	-5%	$146
Westchester	$22,680,065	$34,879,382	$65,100,785	54%	87%	$1,268
Wyoming	$399,630	$393,604	$434,378	-2%	10%	$123
Yates	$500,927	$336,810	$836,636	-33%	148%	$276
New York City	$467,558,131	$491,639,215	$526,667,306	5%	7%	$671
Statewide	**$736,036,409**	**$832,082,001**	**$1,207,059,525**[14]	**13%**	**45%**	**$1,090**

[14] Another $592 million is being held in reserve to meet increased demand in local districts as it emerges.