

**TABLE 1: Change in School Taxes in Districts Outside New York City With 10,000+ Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
NEWBURGH	3.9%	\$3,484	\$3,352	-2.8%	\$5,114	\$8,771	11,695
BUFFALO	3.6%	2,025	1,955	10.8%	6,582	9,361	46,147
SACHEM	3.5%	5,966	5,765	-3.0%	4,817	10,126	14,499
WILLIAMSVILLE	3.0%	6,780	6,584	0.7%	2,033	8,179	10,618
MIDDLE COUNTRY	2.6%	5,033	4,904	-1.1%	5,541	9,842	10,350
GREECE	1.6%	4,388	4,317	-0.3%	3,173	7,364	14,299
BRENTWOOD	-1.6%	5,486	5,575	3.4%	5,410	10,509	13,528
ROCHESTER	-2.0%	3,418	3,487	0.8%	5,727	9,392	36,860
YONKERS	-5.9%	6,081	6,461	-1.8%	3,871	10,296	22,751
WAPPINGERS	-6.1%	5,547	5,910	1.6%	2,777	7,844	11,328
SYRACUSE	-9.1%	2,057	2,264	4.2%	6,191	9,077	22,949
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

**Inflation during period: 2.3%**

**TABLE 2: Largest Tax Increases Among School Districts Outside New York City With 2,500-9,999 Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
CENTRAL SQUARE	18.7%	\$2,729	\$2,300	-1.6%	\$5,100	\$6,024	4,963
RONDOUT VALLEY	17.5%	6,495	5,526	-0.3%	3,993	8,938	2,881
FULTON	15.3%	2,964	2,571	0.1%	5,452	7,027	4,177
TROY	14.5%	3,792	3,311	-1.3%	6,471	9,645	4,971
SARATOGA SPRINGS	13.4%	6,098	5,376	7.2%	3,528	8,400	6,820
UNION-ENDICOTT	13.3%	5,314	4,692	9.2%	2,880	7,435	4,770
GLENS FALLS	11.6%	3,476	3,115	3.3%	3,805	7,454	2,790
MINISINK VALLEY	11.0%	3,490	3,144	-2.0%	4,407	7,187	3,821
HORSEHEADS	10.5%	3,188	2,885	-0.2%	4,626	6,724	4,575
SOUTH GLENS FALLS	9.2%	3,716	3,404	-2.0%	4,174	7,377	2,964
MAHOPAC	9.2%	7,796	7,142	-1.6%	3,092	9,787	4,452
OSSINING	8.7%	10,959	10,078	-3.4%	1,797	12,421	3,301
ROME	8.7%	3,286	3,022	4.2%	5,945	8,962	6,377
COPIAGUE	8.4%	5,975	5,512	-1.9%	3,907	9,042	4,275
RIVERHEAD	8.4%	8,270	7,630	12.2%	2,526	10,103	4,338
HARRISON	8.2%	12,717	11,754	-1.6%	886	12,566	2,841
CARTHAGE	8.0%	1,987	1,839	2.7%	6,031	7,338	3,153
MALONE	8.0%	3,081	2,853	-3.1%	4,971	7,288	2,769
VICTOR	7.9%	5,420	5,022	0.6%	3,441	7,823	2,970
LONG BEACH	7.8%	9,979	9,253	4.4%	4,019	13,544	4,346
CHEEKTOWAGA-MARYVALE	7.7%	6,134	5,693	-0.5%	3,888	9,433	2,521
KATONAH-LEWISBORO	7.7%	11,645	10,809	-5.9%	1,125	12,018	3,384
SWEET HOME	7.6%	5,859	5,446	-3.0%	3,272	8,771	4,056
CORTLAND	7.4%	3,071	2,860	6.3%	5,194	7,704	2,922
PINE BUSH	7.2%	3,435	3,205	2.0%	4,685	7,237	5,701
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

Inflation during period: 2.3%

**TABLE 3: Largest Tax Reductions Among School Districts Outside New York City With 2,500-9,999 Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
LAKELAND	-8.3%	6,620	7,223	-6.2%	3,303	10,189	5,846
AMSTERDAM	-6.3%	3,462	3,695	10.4%	4,965	8,274	3,602
ISLIP	-5.4%	7,231	7,643	1.9%	3,797	9,718	3,111
NIAGARA FALLS	-5.0%	3,253	3,426	-2.8%	5,976	8,644	9,075
QUEENSBURY	-4.6%	3,344	3,505	-3.8%	3,128	5,989	3,625
HEMPSTEAD	-3.8%	6,449	6,703	-17.3%	4,149	10,278	6,252
CENTRAL ISLIP	-3.2%	6,596	6,817	0.0%	6,362	12,395	5,427
BELLMORE-MERRICK	-2.7%	9,386	9,642	5.4%	2,748	10,909	4,832
NORTH BABYLON	-2.6%	5,656	5,808	2.8%	4,913	9,545	4,676
BROOKHAVEN-COMSEWOGUE	-2.6%	6,091	6,252	-2.1%	5,538	10,064	3,398
NORTH SYRACUSE	-2.3%	3,687	3,772	-1.6%	3,919	7,839	9,861
WANTAGH	-2.2%	8,854	9,052	1.7%	2,167	10,608	2,925
CLARENCE	-2.2%	5,523	5,645	-3.3%	2,580	7,164	4,015
MAMARONECK	-2.1%	11,894	12,149	4.5%	1,066	12,929	4,198
HARBORFIELDS	-2.1%	9,140	9,334	-1.4%	2,221	10,597	2,779
LYNBROOK	-2.1%	10,012	10,223	-5.4%	1,110	11,026	2,760
JAMESTOWN	-1.9%	2,073	2,114	1.6%	4,856	7,140	5,782
POUGHKEEPSIE	-1.8%	3,671	3,740	1.7%	6,761	9,790	4,051
EAST ISLIP	-1.8%	7,304	7,439	7.2%	4,456	11,273	4,629
PLAINEDGE	-1.8%	8,762	8,919	-3.8%	2,422	10,311	3,043
SCHENECTADY	-1.7%	3,977	4,046	0.0%	4,543	8,561	8,284
LONGWOOD	-1.3%	5,761	5,839	0.2%	4,690	9,765	9,528
WALLKILL	-1.2%	4,146	4,197	-2.6%	4,485	7,789	3,374
MASSAPEQUA	-1.2%	8,470	8,574	-4.5%	2,088	9,982	7,038
OSWEGO	-1.2%	8,289	8,386	1.5%	876	8,595	5,370
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

Inflation during period: 2.3%

**TABLE 4: Largest Tax Increases Among School Districts Outside New York City With 1,000-2,499 Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
SHOREHAM-WADING RIVER	46.4%	\$13,929	\$9,513	-5.2%	\$976	\$13,980	2,146
SILVER CREEK	28.8%	2,089	1,622	-1.1%	4,674	5,947	1,522
GREENWICH	27.7%	3,966	3,105	-3.5%	3,928	7,149	1,248
PHELPS-CLIFTON SPRINGS	27.2%	3,127	2,459	3.3%	5,349	6,858	2,160
HUDSON	21.9%	4,404	3,612	5.0%	5,197	8,631	2,421
MORAVIA	15.1%	2,242	1,948	21.1%	5,542	6,554	1,325
ADDISON	15.0%	2,317	2,015	-3.8%	6,647	7,981	1,378
ELLENVILLE	14.7%	7,818	6,817	9.1%	4,381	10,717	1,880
GOSHEN	13.5%	6,751	5,947	-12.1%	2,844	8,804	2,399
PORTVILLE	12.7%	1,382	1,226	-2.2%	4,578	5,701	1,343
COOPERSTOWN	12.7%	4,254	3,776	-2.7%	3,151	6,880	1,311
KENDALL	12.6%	2,631	2,337	3.0%	4,318	6,637	1,193
BEEKMANTOWN	12.5%	4,015	3,568	6.1%	5,152	7,604	2,131
MANCHESTER-SHORTSVILLE	12.5%	3,710	3,298	-5.7%	4,403	7,077	1,068
CASSADAGA VALLEY	12.4%	1,966	1,749	3.6%	5,689	7,310	1,447
AKRON	12.1%	3,281	2,926	-6.2%	4,959	7,089	1,600
PLATTSBURGH	12.0%	4,506	4,025	3.6%	4,291	8,788	2,189
CORINTH	11.9%	3,835	3,428	9.2%	5,567	7,451	1,369
SAUQUOIT VALLEY	11.4%	2,017	1,810	-11.2%	8,105	6,263	1,527
SALMON RIVER	11.4%	920	826	4.4%	7,920	9,203	1,428
TUPPER LAKE	11.2%	2,709	2,437	3.1%	4,423	6,569	1,166
SCHOHARIE	10.9%	2,883	2,600	0.0%	4,774	7,313	1,258
CARLE PLACE	10.5%	11,358	10,283	15.7%	1,278	11,926	1,507
BRIDGEWATER-LEONARDSVILLE	10.5%	2,124	1,923	-31.6%	5,452	7,033	1,670
SCHUYLERVILLE	10.3%	4,247	3,852	5.4%	5,507	7,961	1,597
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

**Inflation during period: 2.3%**

**TABLE 5: Largest Tax Decreases Among School Districts Outside New York City With 1,000-2,499 Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
CHAUTAUQUA LAKE	-35.7%	\$6,264	\$9,747	121.0%	\$3,854	\$9,526	1,055
HORNELL	-8.8%	1,458	1,599	-4.4%	5,823	6,621	2,302
FONDA-FULTONVILLE	-7.2%	2,023	2,181	5.4%	5,610	7,643	1,713
UNADILLA VALLEY	-5.4%	2,193	2,319	19.7%	6,866	7,603	1,069
DUNKIRK	-5.2%	4,228	4,461	0.4%	4,863	8,760	2,330
CAIRO-DURHAM	-4.3%	3,695	3,863	6.7%	3,959	7,003	1,701
BELLMORE	-4.2%	9,396	9,813	-22.1%	1,649	10,828	1,136
ARDSLEY	-3.7%	10,230	10,621	1.5%	1,474	11,543	1,825
LYONS	-3.5%	2,488	2,579	-8.4%	5,066	6,950	1,265
SEAFORD	-3.5%	8,777	9,093	1.4%	2,368	10,616	2,450
WHEATLAND-CHILI	-3.4%	5,270	5,453	4.3%	4,127	7,572	1,077
HERKIMER	-2.6%	2,827	2,901	0.7%	4,272	5,832	1,458
CAMBRIDGE	-2.3%	2,884	2,953	5.1%	4,534	7,178	1,200
PLEASANTVILLE	-2.2%	8,670	8,862	14.7%	1,352	9,478	1,532
BATH	-2.0%	1,579	1,611	-2.7%	5,034	6,225	2,179
NORTH							
ROSE-WOLCOTT	-1.9%	3,072	3,133	1.0%	5,513	7,259	1,929
CHEEKTOWAGA-SLOAN	-1.9%	5,574	5,683	14.8%	3,836	8,288	1,403
NEWFANE	-1.7%	3,087	3,140	-2.9%	4,745	7,078	2,047
CLYDE-SAVANNAH	-1.6%	2,448	2,487	10.6%	7,033	7,748	1,129
AUSABLE VALLEY	-1.5%	2,958	3,003	-23.3%	5,303	7,886	1,601
SOUTH SENECA	-1.4%	2,720	2,758	27.6%	5,920	7,149	1,159
MORRISVILLE-EATON	-1.4%	2,154	2,184	7.6%	5,583	5,958	1,120
VALLEY STREAM							
THIRTY	-1.4%	9,167	9,293	-1.3%	1,257	9,988	1,319
VALHALLA	-1.3%	11,660	11,816	-8.4%	1,431	11,419	1,141
SPACKENKILL	-1.1%	8,605	8,701	11.0%	1,587	9,036	1,695
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

**Inflation during period: 2.3%**

**TABLE 6: Largest Tax Increases Among School Districts Outside New York City With 250-999 Students, 1996-97**  
*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
HINSDALE	37.7%	\$1,630	\$1,184	8.5%	\$6,024	\$6,235	613
BRADFORD	24.1%	3,637	2,930	7.3%	7,754	8,584	285
ROMULUS	20.2%	2,719	2,262	-10.7%	4,909	7,639	615
WESTPORT	18.7%	6,245	5,261	4.1%	3,414	9,424	279
BROCTON	16.0%	2,032	1,752	-10.1%	5,877	7,324	868
SCHROON LAKE	15.8%	10,245	8,847	25.3%	1,138	10,416	281
SPRINGS	15.1%	15,093	13,116	19.5%	1,108	14,615	563
SOUTH KORTRIGHT	14.1%	4,580	4,014	7.2%	5,205	8,754	415
MARATHON	14.0%	2,018	1,770	-20.9%	6,214	6,241	969
NEW YORK MILLS	13.9%	7,034	6,174	18.5%	3,162	7,752	622
WYNANTSKILL	13.9%	6,039	5,302	-4.5%	3,552	9,437	391
SAINT JOHNSVILLE	12.4%	3,101	2,758	4.1%	5,800	8,456	609
LAFARGEVILLE	12.1%	4,163	3,712	0.9%	5,556	7,731	484
LIVINGSTON MANOR	12.1%	5,751	5,128	-0.4%	4,498	9,598	735
CATTARAUGUS	11.5%	2,406	2,158	1.1%	6,060	7,145	849
HAMMONDSPORT	11.1%	5,337	4,802	2.3%	2,999	7,632	785
NORTHVILLE	11.1%	4,047	3,644	-1.7%	4,568	8,613	575
CLYMER	11.0%	3,362	3,029	8.4%	5,520	8,294	569
EAST QUOGUE	10.9%	19,485	17,567	-10.8%	1,796	19,687	342
SACKETS HARBOR	10.9%	3,282	2,960	3.2%	5,162	7,394	524
CHERRY VALLEY-SPRINGFIELD	10.9%	2,570	2,318	1.0%	6,655	8,204	831
LISBON	10.6%	2,133	1,928	-1.8%	7,162	7,143	719
BELLEVILLE-HENDERSON	10.3%	3,398	3,082	3.0%	5,623	6,864	598
WEST VALLEY	9.7%	3,228	2,942	-6.5%	5,445	7,300	498
BOLTON	9.7%	13,122	11,965	5.3%	1,420	13,839	250
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

Inflation during period: 2.3%

**TABLE 7: Largest Tax Decreases Among School Districts Outside New York City With 250-999 Students, 1996-97**

*(Districts ranked by increase in taxes per student)*

<b>School district</b>	<b>Change in Taxes Per Student, 1996-97</b>	<b>1997 Taxes Per Student</b>	<b>1996 Taxes Per Student</b>	<b>Change in State Aid Per Student, 1996-97</b>	<b>1997 State Aid Per Student</b>	<b>1997 Current Operations Spending Per Student</b>	<b>1997 Enrollment</b>
ODESSA-MONTOUR	-27.1%	\$1,489	\$2,043	1.1%	\$6,924	\$6,576	973
AVOCA	-15.4%	1,908	2,256	2.9%	5,670	6,869	714
LITTLE VALLEY	-7.7%	2,170	2,352	-6.1%	5,393	6,411	508
GREEN ISLAND	-6.7%	5,359	5,741	5.9%	3,906	9,950	280
ARKPORT	-5.7%	2,376	2,520	-2.4%	4,572	5,785	600
OPPENHEIM-EPHRATAH	-5.5%	2,404	2,544	86.5%	12,496	7,414	529
MONTAUK	-5.4%	16,408	17,338	-11.0%	772	16,135	363
FORT ANN	-5.0%	3,477	3,660	5.3%	5,103	8,050	608
JEFFERSONVILLE-YOUNGSVILLE	-4.4%	5,272	5,516	-7.7%	4,615	8,901	881
HANCOCK	-4.4%	3,683	3,851	-4.6%	5,454	8,446	645
LYME	-4.3%	3,709	3,876	1.7%	4,250	6,621	436
ELMSFORD	-4.1%	15,855	16,533	-5.4%	1,481	16,090	720
FORT EDWARD	-3.7%	2,601	2,702	-0.2%	7,234	8,305	584
ARGYLE	-3.2%	2,510	2,594	-2.6%	4,676	5,974	796
RICHFIELD SPRINGS	-2.9%	2,639	2,717	2.7%	4,608	6,730	802
ANDOVER	-2.7%	2,714	2,790	-4.8%	5,724	7,031	461
CHATEAUGAY	-2.1%	2,439	2,492	-4.5%	6,139	6,983	675
COLTON-PIERREPONT	-2.0%	6,991	7,135	3.1%	3,415	8,787	474
POCANTICO HILLS	-1.9%	25,738	26,241	14.1%	7,967	30,163	321
POLAND	-1.7%	4,633	4,712	-5.5%	3,705	8,131	786
GARRISON	-1.6%	12,923	13,134	0.8%	1,626	13,570	280
HARTFORD	-1.5%	2,471	2,508	-10.7%	5,402	7,415	604
REMSEN	-1.4%	3,112	3,157	3.1%	5,317	7,493	710
GERMANTOWN	-1.4%	4,668	4,732	-3.8%	3,454	7,576	833
ELDRED	-1.3%	5,803	5,880	-3.0%	2,737	7,651	779
<b>All districts outside NYC</b>	<b>3.5%</b>	<b>\$5,707</b>	<b>\$5,512</b>	<b>0.2%</b>	<b>\$3,870</b>	<b>\$8,976</b>	<b>1,732,836</b>

**Inflation during period: 2.3%**

### **Notes to school tax tables**

Data used in this study are from the Bureau of Municipal Research & Statistics, Office of the State Comptroller, for school district fiscal years ending in June 1997 and June 1996, and appear in *Comptroller's Special Report on Municipal Affairs* for the relevant years. (The *Special Report* contains data for all municipalities as well as school districts. The bureau also publishes *Financial Data for School Districts for fiscal year ended June 30, 19XX*; that report includes more extensive data on school district finances, including a variety of useful data comparing districts.) The base data used in this report are available from the bureau (518-474-6387); request Table 6 (data for school districts) from the *Special Report*. A processing fee may apply. Data are reported annually to the Office of the State Comptroller by each school district.

Tax figures include school district property taxes and, in cases where districts collect them, utility and sales taxes.

“Current operations spending,” shown in the tables, refers to total expenditures for operating costs. It does not include equipment and capital spending, nor debt service.

School districts analyzed for this report include 656 of the 706 districts outside New York City for which the Office of the State Comptroller reports data. This study omitted districts with fewer than 250 students, to avoid potentially misleading comparisons of per-student data. Other factors may make it difficult to compare one district to another; The Public Policy Institute encourages those interested in the subject to obtain the base data from the Office of the State Comptroller and make their own analyses. The Institute also encourages examination of the “School Report Cards” prepared by the New York State Education Department for information on each school’s record of academic success.

The inflation figure for the period studied, 2.3 percent, represents the change in the State and Local Government Fixed-Weighted Price Index, calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. The index is commonly used to analyze trends in fiscal affairs of governmental units, and the Office of the State Comptroller uses the index to calculate inflation-adjusted changes in expenditures made and revenues collected by municipalities and school districts.