



EAST IRONDEQUOIT CENTRAL SCHOOL DISTRICT
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TO: Rockefeller Institute of Government

RE: Foundation Aid Study

We in East Irondequoit are writing to provide our perspective on the important issues that should be addressed in your study of the state's Foundation Aid formula.

Changes in the formula should recognize the true cost drivers of a school district. We encourage you to take the following into consideration:

- **Special education** costs are skyrocketing and needlessly complicate the Foundation Aid formula. We believe that shifting the special education components in Foundation Aid into a new, comprehensive special education aid formula would help make Foundation Aid more understandable and would more reliably result in fully funding the state's share of special education costs.
- Measures of **poverty** are badly outdated. Any reliance on census data will fail to capture changes in the economic characteristics of a community. In the past 20 years, our free and reduced priced lunch count has doubled. Logically, 24 year old census data would fail to capture this increase of students living in poverty. Further, the Community Eligibility Provision (CEP) eliminates the incentive for parents to provide us with the income data that is a component of the Foundation Aid formula. CEP workarounds aren't reliable.
- We are not currently subject to **Save Harmless** but recognize more and more districts could be because of demographic trends. To those who do not understand how schools work it seems logical that fewer students should result in lower costs and the need for less state aid. This is not the case unless enrollments declines are extremely steep. When enrollments drop by a few percent that is rarely enough to reduce teaching staff. We cannot close buildings, nor are they any less expensive to operate. We don't cut athletic teams. We still need all our supervisory staff. Similarly, we cannot predict the number of special education students with significant needs or students for whom English is a new language who will transfer into our school district.

When we are able, we do have a responsibility to right size our operations. That can rarely be done incrementally. If Foundation Aid is reduced for small losses in student populations, the aid must be made up by tax increases or program reductions.

- Using district **surpluses or reserves** as a reason to reduce aid penalizes districts for responsible financial management. Managing budgets conservatively and ending the school year with money left over should be celebrated, not criticized. These funds are critical hedges against the unexpected.

New York State has been very generous to school districts when resources are plentiful. In difficult times, the state has been a less than reliable partner. When aid is decreased or when increases don't match the inflation rate, we need something to fall back on.

The tax cap is often well below the increased cost of doing business. As a fully developed inner ring suburb, we cannot count on tax cap exemptions for new development to increase our cap. To continue offering high quality programming for students, we must have something to make up the difference.

We applaud the effort to modernize the Foundation Aid formula and hope that you will use this opportunity to recognize the true cost to educate a child in all settings.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Abbott", with a long, sweeping horizontal line extending to the right from the end of the signature.

John D. Abbott
Deputy Superintendent