I have been working in NYS school business administration for over 22 years. I have served in various roles and districts over my career. I am also a parent of four children who attended the Ardsley Union Free School District, and I am a local taxpayer. I am currently employed as the Assistant Superintendent for Business in the Yorktown Central School District. I share this information because I offer multiple perspectives and submit these comments in that context, not as a representative of the Yorktown Central School District.

In the several districts I have worked, the Foundation Aid formula was never fully funded until last year. In fact, these districts were severely underfunded, some to the extent of less than 50% of the formula. At the same time, many districts (about half throughout the state) were "held harmless" or even received 3% increases while underfunded districts repeatedly fell short since the inception of the formula, sixteen years ago. To reiterate, overfunded districts continued to receive increases at the expense of districts that were denied their funding. The result of these funding deficiencies was that the districts had to rely more heavily on the taxpayers to make up the difference. Or, because of the property tax cap, go without. The consequences of these funding deficits will never truly be learned, nor rectified.

Then comes the 2024-2025 school year, and districts finally have a fully funded Foundation Aid formula that they can calculate and use for budget planning. That is until the Governor's budget proposal, once again, unilaterally changed the calculation around inflation and modified the formula. The result for Yorktown, as an example, was a proposed <u>decrease</u> of about \$50,000, instead of the projected <u>increase</u> of \$180,000 that the formula generated, a \$230,000 difference. The many districts that finally caught up to their formula after sixteen years of being shortchanged were getting less than their fair share, again. Further, those chronically overfunded districts were just now sustaining a funding correction from years of formula manipulation, which resulted in significant aid reductions. To correct this, the final budget ultimately held harmless all districts, and Yorktown, by example, received no increase instead of the \$180,000 increase generated by the formula. And, districts that should have sustained a decrease once again get more than they should have.

The perpetual inequity of this funding logic is inexplicable and unjustifiable. The many underfunded districts were denied their rightful formula increase so that those repeatedly overfunded districts can continue to remain overfunded. The cycle continues. I do not know how a new Foundation Aid formula will impact individual districts, but certainly there will be winners and there will be losers. I urge those making the final recommendation to consider the inequity that has endured for years because there has been no political will to "harm" districts on the one hand, yet indifference to snub underfunded districts on the other. The cycle of inequity needs to end with the implementation of the new formula.