

Elmira City School District



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Rockefeller Institute

Re: Foundation Aid Study

The Elmira City School District has concerns over the future of the Foundation Aid formula and how districts will be funded. Speculation surrounding flat increases for all districts would be inequitable for high-need districts such as Elmira City. We do not have the same ability as many districts within the state to raise funds locally. Our district is highly dependent on State Aid as a main revenue source. Overall, these funds have consistently made up over 70% of the district's annual revenues.

We know the fiscal environment of our state has changed significantly in the past five years and census data has also changed significantly in the past twenty years. The current formula is still utilizing data from the year 2000 for its Pupil Needs Index. Additionally, the Regional Cost Index values have not been updated since the inception of this formula in 2007. Districts have seen increases to expenditures in all areas as inflation has significantly increased the past several years while those specific factors going into the existing formula remain the same. The Property Tax Cap legislation also is a limiting factor on what levies districts may impose without needing a supermajority.

It would be in the best interest of districts state-wide to have funding based on needs calculated within the existing formula and not flat increases for each district. Those districts with the ability to raise funds locally, where their tax levy makes up the bulk of their revenues, would face fund balance issues if they were to receive more state aid than required to sustain their district. On the opposite token, high-needs districts, such as Elmira City would have issues meeting shortfalls in revenue and thus have a detrimental impact to taxpayers and the local community at large.

We are seeking an equitable and formulated calculation that can be based on the core of Foundation Aid and its intent. For state-wide student equity the formula needs to allow for factors of the cost to educate a student, the additional resources needed to educate high-need students and the districts ability to raise those resources locally. We are advocating for these key existing areas to be taken into consideration when determining the future Foundation Aid formula.