

As a proud member of the community and a parent with children in the Comsewogue School District in Port Jefferson Station, Long Island, I am genuinely concerned about the potential impact of any new formula for the allocation of foundation aid. It's crucial that the new formula does not penalize our district, as has happened in the past.

It's disheartening that our student population has remained steady or slightly increased, while neighboring districts have experienced declines. Unfortunately, due to the hold harmless provision, we have received less funding than we were entitled to based on the formula.

We strongly believe that any new formula must take into account these critical factors:

- District wealth based on regional comparisons and regionally adjusted costs, rather than statewide numbers. Long Island should be recognized as a distinct region, and Comsewogue's district wealth should be compared to that of other districts on Long Island.
- Enrollment fluctuations - enrollment should be considered alongside other factors, rather than being the sole determinant.
- Special needs populations, ENL populations, and the increased need for mental health programming following the pandemic and societal changes over the past several years, all of which bring added and significant costs for districts.
- Regionally adjusted costs of state mandates. Long Island's unique (and high) costs should be factored into the equation as a separate region.
- Impacts of changes in retirement system contributions, inflation, health insurance, and transportation costs.
- Percentage of commercial vs. residential property in a district – the absence of significant commercial property places a greater strain on homeowner tax liability.
- The proportion of property in a district that is “off the tax roll,” which places additional strain on residential taxpayers.

It is crucial for the formula to be consistently and fairly applied so that districts can confidently project foundation aid levels when preparing annual budgets. Additionally, factors such as district wealth, district populations, and regionally adjusted costs need to be regularly updated to reflect current circumstances, avoiding the reliance on outdated criteria.