

I am a proud community member, taxpayer and parent of a student(s) in the Comsewogue School District in Port Jefferson Station, Long Island. I am very concerned that any new formula developed for the allocation of foundation aid, the primary source of state funding for school districts, does not penalize our district as the formula has in the past. For example, while our student population has held steady or slightly increased, our neighboring districts have seen declines. But because of the hold harmless provision, we actually received less funding than the formula indicated we were entitled to. We believe any new formula must address these factors:

- district wealth based on regional comparisons and regionally adjusted costs, not statewide numbers. For example, Long Island should be considered a region unto itself and Comsewogue's district wealth should be compared to district wealth on Long Island.
- enrollment increases or decreases – but enrollment should not be the overriding factor
- special needs populations, ENL populations, and increased mental health programming needs as an aftermath of the pandemic and societal changes over the past several years. These all have added and significant costs for districts.
- regionally adjusted costs of state mandates. Again, Long Island should be looked at as a separate region, with its particular (and high) costs factored in.
- impacts of changing retirement system contributions, inflation, health insurance and transportation costs.
- percentage of commercial vs. residential property in a district – the absence of any significant commercial property puts a greater strain on homeowner tax liability.
- the relative percentage of property in a district that is “off the tax roll,” placing greater strains on residential taxpayers in the district.

Most importantly, there needs to be consistency of application of the formula so districts can readily project foundation aid levels when preparing annual budgets. Additionally, factors such as district wealth, district populations and regionally adjusted costs need to be updated in a timely fashion so that the formula is never using criteria that are decades old and not relevant to current-day circumstances.