

## West Islip Teachers' Association

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September 6, 2024

Members of the Foundation Aid Study Committee,

Thank you for considering our comments regarding the Foundation Aid Study that you are undertaking. We represent the teachers of the West Islip School District, where the Board of Education and Superintendent have consistently demonstrated fiscal responsibility. This has been accomplished despite the restrictive limitations of the NYS Tax Cap Law, the many unfunded mandates issued by NYSED, and an increase in necessary student services. These new services include those for Special Education and English Language Learners and essential SEL and mental health programs. In the more than two decades since the current Foundation Aid Formula was implemented, West Islip experienced growth in the number of students in all the above categories, which was only exacerbated by the COVID-19 pandemic. These factors, coupled with new, costly, rapidly evolving technological needs and expanding school safety commitments, have left West Islip and many other communities with budgets stretched to their limits. As a result, school districts across New York are increasingly forced to rely on Foundation Aid to provide these and other essential student services.

Many speakers at the public hearings across the state have brought these new and expanding costs and other relevant issues to your attention. In West Islip, we have a situation that we would like to specifically emphasize, that is, the composition of the tax base. Our district houses Good Samaritan Hospital and its many affiliated offices within the community, all of which are exempt from property taxes. The result is a school district that must rely almost exclusively on residential property taxes to fund the services it provides (the current Homestead Rate is 89.4%). We stress the need for a fair and sustainable tax base to fund these essential student services. We ask that you consider the amount of land that is taxable within a community and the makeup of that land, whether it be residential or commercial, in any future formula. If the hospital property and its affiliated offices had been developed as residential or commercial property, the current tax burden would have been shared among many more stakeholders, providing the district with a more extensive tax base to fund the services necessary for our students. We urge you to consider these specific challenges the West Islip School District faces in your deliberations.

In West Islip, the property tax system, which is regressive by nature, has placed an unsustainable burden on the residents of this middle-class community. Stable and reliable foundation aid has become a vital component of the budgeting process for all school districts, including ours. Should any changes to the Foundation Aid Formula be deemed necessary, we believe they should be phased in to allow ample time for districts to prepare for the short- and long-term consequences that may result. In addition, the formula should accommodate the regional cost differences associated with educating students on Long Island.

Investing in public education is a moral imperative and an economic necessity for a prosperous future. The West Islip community and its teaching staff value education and the opportunities that it provides. We thank you for considering our comments as part of your work.

Sincerely,  
West Islip Teachers' Association