



**Division of
the Budget**

New York State School Funding Transparency Form

**2018 Frequently Asked Questions
(Updated July 2019)**

**August 8, 2018
Updated: July 10, 2019**

Overview

To assist districts' completion and submission of the *New York State School Funding Transparency Form*, following the release of the form and guidance document on July 11, 2018, school districts were invited to submit questions regarding the form, the submission timeline, the guidance document, the State's review process, the temporary withholding of aid, or any other aspect of Education Law §3614 by July 25, 2018 at 5:30 pm. What follows are the Division of the Budget and State Education Department's responses to districts' most frequently asked questions.

Should districts have additional questions which are not addressed in this document, districts may direct future questions to schooltransparency@budget.ny.gov. The Division of the Budget and State Education Department will respond to any future questions in a timely manner.

Update—July 2019: The content of this document has been updated to reflect the row, column, and subpart references corresponding to the *New York State School Funding Transparency Form* in the School Funding Transparency Application (the initial FAQ document referenced 2018's Excel-based form). Where applicable, page references have been updated to correspond to the 2019 *Guidance Document* (the initial FAQ document referenced the 2018 *Guidance Document*). Lastly, answers to Questions 6, 17, and 18 have been updated to reflect small changes to Education Law §3614 and Part A of the 2019 *New York State School Funding Transparency Form*.

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Frequently Asked Questions

1. Just to clarify, which school districts are required to complete and submit the *New York State School Funding Transparency Form* in 2018, 2019, and 2020 and thereafter?

For 2018, school districts (a) with four or more schools as reported in SED's 2016-17 School Report Card database which receive more than 50 percent of their total revenue from State Aid as reported in SED's 2015-16 Fiscal Profiles Masterfile or (b) located in a city with a population of more than one million will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department. A list of the 76 school districts meeting these criteria is included in Appendix A. Districts which do not appear in Appendix A are not required to complete and submit the *New York State School Funding Transparency Form* in 2018.

For 2019, all districts with four or more schools as reported in SED's 2016-17 School Report Card database will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department. A list of all 306 districts meeting these criteria is included in Appendix B. Districts which do not appear in Appendix B are not required to complete and submit the *New York State School Funding Transparency Form* in 2019.

Beginning in 2020, all 674 school districts receiving Foundation Aid will be required to submit the *New York State School Funding Transparency Form* annually to the Division of the Budget and State Education Department.

2. My district appears on both the 2018 list of districts required to complete and submit the *New York State School Funding Transparency Form* and the 2019 list of districts required to complete and submit the form. Does my district need to submit a form in both years?

Yes.

3. Even though my district is not required to complete and submit the *New York State School Funding Transparency Form* in 2018, can we still do so?

Yes. All school districts in the State—including those not required to do so (i.e., the districts not listed in Appendix A)—are encouraged to complete and submit a *New York State School Funding Transparency Form* in 2018. The Division of the Budget and State Education

Department will review all voluntary submissions and provide feedback to districts in a timely manner.

4. My district serves all students in one school building and only has one school-level BEDS code. Is my district required to complete and submit the *New York State School Funding Transparency Form*?

Yes. Beginning in 2020, all 674 school districts receiving Foundation Aid—including school districts with only one school and one school-level BEDS code—will be required to submit the *New York State School Funding Transparency Form* annually to the Division of the Budget and State Education Department.

5. My district operates multiple schools, each with a unique school-level BEDS code, all located in a single building. Is my district required to complete and submit the *New York State School Funding Transparency Form* for each school?

Yes. School districts must report school-level expenditures separately for each school with a unique school-level BEDS code, even if multiple schools are co-located in the same building or on the same campus.

6. What will be the submission deadline for the *New York State School Funding Transparency Form* in 2019? [Updated—July 2019]

School districts are required to submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department on or before the Friday prior to Labor Day. For 2019, the submission deadline is August 30 at 5:30 pm.

7. The *New York State School Funding Transparency Form* requires districts to submit projected school-level expenditures for the upcoming school year. Will districts also have to submit actual school-level expenditures for the same school year at a later point in time?

Yes. Districts will report actual school-level expenditures for the 2018-19 school year and thereafter as a requirement of New York State's approved Every Student Succeeds Act (ESSA) plan, using a form to be developed by the State Education Department.

8. Should districts' submissions reflect the most up-to-date data the district has at the time of submission (subject to change)?

Yes. As a result, districts' submissions should reflect school-level funding, staffing and enrollment estimates as of the start of the school year, consistent with the district's budget at

that time. Districts will report actual school-level expenditures for the 2018-19 school year and thereafter as a requirement of New York State’s approved Every Student Succeeds Act (ESSA) plan, using a form to be developed by the State Education Department.

9. My district does not have a Debt Service Fund. How should this be reflected on Part A-II?

School districts which do not have a separate Debt Service Fund should enter “0” in *row 4* for “Debt Service Fund Total Expenditures & Transfers.” However, such districts’ General Fund debt service expenditures are to be reflected in *row 7*—“Debt Service.”

10. On Part A-II, should *row 7*—“Debt Service” include debt service expenditures for Joint Schools Construction Board (JSCB) projects?

If the district reports or budgets debt service for Joint School Construction Board projects outside of the district’s General Fund or Debt Service Fund, district expenditures for JSCB projects will not be reflected on the *New York State School Funding Transparency Form*.

11. On Part A-II, what is the difference between *row 4*—“Debt Service Fund Total Expenditures & Transfers” and *row 7*—“Debt Service”?

On Part A-II, *row 4* should reflect the sum of estimated Debt Service Fund expenditures plus transfers from the Debt Service Fund to other funds. *Row 7* should reflect the sum of estimated Debt Service Fund expenditures and General Fund debt service expenditures, both of which are excluded from the school-level allocations in Part C of the form. (Transfers from the Debt Service Fund to other funds should be reported as part of the exclusion on *row 6*—“Interfund Transfers.”)

12. On Part A, where should projected expenditures to be financed from our district’s reserves or unreserved fund balance be reflected on the *New York State School Funding Transparency Form*?

Projected expenditures from a district’s reserves or unreserved fund balance are to be reflected as state/local funding on the appropriate row(s) within Part A.

13. My school district self-insures for employee health care benefits. On Part A, is there a preferred methodology that should be used to apportion health insurance costs to retirees?

No, there is not a preferred methodology that should be used by self-insuring districts to apportion health care costs to retirees. Districts which self-insure are to reflect the estimated portion of these costs attributable to retirees in *Part A-III, row 17* to the best of their abilities based on prior years' experience or another method that is reasonable.

14. How should my district estimate student enrollment for the upcoming school year?

Student enrollments naturally fluctuate throughout the school year. To estimate student enrollment, school districts may use whatever methodology produces the most accurate projection of student enrollment at the start of the school year.

15. On Part A, how and where should costs related to homeless and foster care students be reflected on the *New York State School Funding Transparency Form*?

If homeless or foster students are to be served by the district of origin, these students, and their associated costs, are to be reflected in district-level and school-level enrollments/allocation on Parts A, B, and C, respectively. The district of residence should also reflect these students, and their associated costs, in this way. If homeless or foster students are to be served by a district of residence (excluding Special Act Districts), the district of origin will reflect the projected payment made to the district of residence for the education of the child on *Part A-II, row 16*—"Other School Districts (Excl. Special Act Districts)." If homeless or foster students are placed by the district of origin in a Special Act District or approved private special education school, the district of origin will reflect the projected payment made to the Special Act District or approved private special education school for the education of the child on *Part A-II, row 19*—"SWD School Age-School Year Tuition." (Projected costs for transportation of homeless or foster students should not be reflected on either *row 16* or *row 19*, as costs for transportation of all students should be reflected as an exclusion on *row 11*—"Transportation.")

16. My district reports adult and continuing education expenditures in ST-3 account codes other than those listed on p. 31 of the 2019 *Guidance Document*. Should I reflect those adult and continuing education expenditures on *Part A-II, row 10*—"Adult/Continuing Education" as well?

Yes. All projected expenditures related to adult/continuing education, including those not captured by the ST-3 account codes listed on p. 31 of the 2019 *Guidance Document*, are to be reflected on *row 10* of Part A. Expenditures for adult/continuing education should not be

reflected in the school-level allocations reported in Part C, nor should they be reflected in any other row (notably, *row 9*—“Community Services”) on Part A-II.

17. The administrator of our district’s Committee on Special Education serves in a district-wide capacity. Where should this individual be reflected on the *New York State School Funding Transparency Form*? [Updated—July 2019]

Administrators for Committees on Special Education serving in a district-wide capacity should be reflected in *row 11* of Part A-III under “Committee on Special Education/Preschool Special Education.”

18. How should district-level and school-level BOCES services be reported on the *New York State School Funding Transparency Form*? My district currently does not have a breakdown of BOCES services at the school-level. [Updated—July 2019]

The *New York State School Funding Transparency Form* treats projected school district payments to BOCES in three different ways based on the ST-3 expenditure account under which the payment would be recorded: (a) tuition payments to BOCES for the full-time education of students by the BOCES (e.g., full-time BOCES special education instruction); (b) payments to BOCES for centralized services on behalf of the district (e.g., central data processing, BOCES administrative costs); and (c) payments to BOCES for student-related services, excluding full-time BOCES instruction (e.g., occupational or physical therapy, BOCES part-time instruction of students).

Districts should reflect tuition payments to BOCES for the full-time education of students by the BOCES on *Part A-II, row 18* under “BOCES Instructional Programs (Full-time Only).” These costs will be excluded from districts’ school-level allocations.

Districts should reflect payments to BOCES for centralized services on behalf of the district on the appropriate row within Part A-III. These costs will be included within districts’ school-level allocations—the per pupil value of these services will be allocated equally to each of the district’s schools based on their respective enrollment—except that payments to BOCES as part of the specific cost exclusions identified in Part A-II-B and Part A-II-C of the form (e.g., transportation, services to nonpublic schools) will be excluded from the school-level allocations.

Districts should reflect payments to BOCES for student-related services, excluding payments to BOCES for the full-time education of students by the BOCES and districtwide summer programming and services operated by the BOCES, in Part C. That is, the projected funding to support the BOCES services received by students within each school is to be included in the district’s school-level allocations. Districts should estimate the amount of funding to

support such services for each school based on the number of students at the school projected to receive the service as a percentage of the total number of students in the district projected to receive the service.

19. My district receives Impact Aid under Title VII of the Elementary and Secondary Education Act of 1965 (ESEA). Per the U.S. Department of Education, “Impact Aid funds ... are considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements.” For the purposes of the *New York State School Funding Transparency Form*, should I report this revenue as local funding or federal funding?

Please reflect estimated Impact Aid revenues as State/local funding, since they are unrestricted funds provided to the district to compensate for the loss of local tax revenue due to the tax-exempt nature of federal property.

20. Where should district and school security personnel be reflected on the *New York State School Funding Transparency Form*—Part A or Part C?

School districts should reflect district- and school-level security personnel on *row 3* of Part A-III—“Operation and Maintenance of Plant.”

21. On Part B-III of the *New York State School Funding Transparency Form*, are districts being asked to reflect the number of teachers with three years of total teaching experience, or three years of teaching experience in the district?

In *column B*, enter the projected total number of classroom teachers with more than 3 years of total teaching experience. In *column A*, enter the projected total number of classroom teachers with three or fewer years of total teaching experience. Classroom teacher counts should include reading teachers and reading specialists, reading and literacy coaches, special education teachers, bilingual/ESL/ENL teachers, art teachers, music teachers, etc.

22. Many staff members in my district (teachers, nurses, counselors, etc.) have split assignments and/or serve multiple schools. How and where should I reflect this on the *New York State School Funding Transparency Form*?

If district staff members have split assignments and/or serve multiple schools, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. Districts will reflect this in *columns C–F* on Part B-III under “Projected Staffing (FTE Basis).” See pp. 42-43 of the 2019 *Guidance Document* for detailed instructions. Likewise, the projected cost for each staff member with a split assignment and/or

serving multiple schools are to be reflected accordingly for each corresponding school served on Part C.

23. Many staff members in my district serve multiple schools—their schedules change frequently throughout the school year, and it is impossible to definitively apportion their time across multiple schools at the start of the school year. How should I reflect this on the *New York State School Funding Transparency Form*?

If district staff members have split assignments and/or serve multiple schools AND have frequently changing schedules, districts—to the best of their ability—are to reasonably approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. Likewise, the projected cost for each staff member meeting the above criteria is to be reflected accordingly—again, to the best of the district’s ability—for each corresponding school served on Part C.

24. My district employs a K-12 assistant principal who serves multiple schools. Should this principal be reflected at the school level or at the district level?

If district staff members have split assignments and/or serve multiple schools, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. For an assistant principal, districts will reflect this split assignment in Part B-III, *column D* under “Principals & Other Admin Staff.” See p. 42 of the 2019 *Guidance Document* for detailed instructions. Likewise, the projected cost for each staff member with a split assignment and/or serving multiple schools will be reflected accordingly for each school served on Part C.

25. My district employs an individual who serves two different roles which, when combined, equate to more than a 1.0 FTE. How should this be reflected on the *New York State School Funding Transparency Form*?

If district staff members have split assignments and/or serve multiple schools/roles, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.)—or in the case of this individual, as a full position (e.g., 1.0) and a partial position (e.g., 0.1, 0.25, 0.5, etc.)—and indicate accordingly on a FTE basis for each school served in Part B-III, *columns C through F*. If either (or both) of the roles filled by the employee serve the district in a district-wide capacity, the FTE portion of the district-wide role is not to be reflected on Part B; the costs supporting the district-wide FTE are to be reflected in Part A-III on *rows 1 through 5* (General Support Costs) or *rows 8 through 14* (District Academic Support Costs), as appropriate given the nature of the employee’s district-wide role.

26. Should the school-level allocations reported in Part C-IV equal the Total Funding Allocated to Individual Schools (*row 32*) in Part A-II?

Yes. The sum of the school-level allocations reported in *column U* of Part C-IV should equal the district's Total Funding Allocated to Individual Schools (*row 32*) in Part A-II, as both should equal the district's budgeted total major operating funds spending for the school year minus the estimated exclusions identified in Part A-II-B and Part A-II-C of the form.

27. Do the projected school-level expenditures reported in Part C include the school-level expenditures reported in Part D?

Yes. The school-level allocations reported in Part C—the sum of which should equal the district's Total Funding Allocated to Individual Schools from Part A—are to include the estimated school-level expenditures for prekindergarten and community schools programming reported in Part D.

28. On Part C-II, should I reflect the salaries and benefits of school-level clerical staff under *column K*—"School Administration?"

Yes. On Part C-II, districts will reflect the salaries and benefits of clerical staff in *column K*—"School Administration." On Part B-III, districts will reflect clerical staff in *column F*—"All Remaining Staff."

29. My district can calculate the actual costs of health insurance and retirement at the school-level. Should my district still use the transparency form's built in functionality to estimate/calculate school-level employee benefits?

Yes. All districts should estimate school-level employee benefits using the district average fringe rate calculated in *row 5* within Part A-IV of the form. This method is intended to ensure the use by all districts of a uniform calculation to apportion projected employee benefits expenditures among individual schools in a way that is both simplified and reasonably accurate. If a district believes that the use of this method generates results that vary significantly from its own school-level calculations, the district may explain this variance in Part F of the form.

30. Should the projected costs of substitute personnel be allocated at the school level and reflected on Part C of the *New York State School Funding Transparency Form*?

Yes. The projected costs of substitute personnel (teachers, aides, non-teaching personnel) should be included in districts' school-level allocations on Part C.

31. How should districts estimate school-level allocations for General Fund federal revenue such as Medicaid?

General Fund federal revenues should be allocated to individual schools to the best of the district's ability based on the specific programs and students expected to be supported by the funding. For example, Medicaid revenues related to provision of school supportive health services to students with disabilities support a district's special education program, and should be apportioned among individual schools based on the projected reimbursement for services expected to be provided to such students at each school.

32. Typically districts don't have a final budget for their federal grants until after September. May my district estimate these funds based on the previous year's allocations?

Yes. Districts should estimate school-level funding allocations based on the most up-to-date data as of the start of the school year, consistent with the district's budget at that time. In the absence of final federal grant budgets for the school year, a district could use the prior year's grant budgets as the basis for estimates for the upcoming school year.

33. How should school districts estimate spending on special education programs other than those provided by the district during the regular school year for school-age students with disabilities (e.g., summer school special education, BOCES programs)?

Districts should estimate funding amounts and student counts for such programs to the best of their ability using the most up-to-date data as of the start of the school year, consistent with the district's budget at that time.

34. My district serves its prekindergarten students in both district-operated and community-based settings. How should I reflect this on Part D of the *New York State School Funding Transparency Form*?

Prekindergarten pupils in district-operated settings will be reflected in *Part D-I, columns B through J*; prekindergarten pupils in community-based settings will be reflected in *Part D-II, columns B through K* in the row entitled "Total in Prekindergarten Community-Based Organizations." For detailed instructions on how to report prekindergarten pupils in district-operated and community-based settings, please see pp. 51-53 of the 2019 *Guidance Document*.

35. If my district does not receive funding through the Foundation Aid Community Schools Set-Aside, is my district exempt from reporting school-level student- and family-based or community schools services in Part D-III?

No. If a school provides any student- and family-based or community schools services beyond traditional K-12 offerings which are funded by the district, regardless of funding source (i.e., Foundation Aid Community Schools Set-Aside funding, other state and/or local funding, or federal funding), those projected allocations are to be reflected in Part D-III.

36. My district's student, family, and community schools services are administered centrally at the district level. Should these services be reflected in Part D-III at the school level?

Any student- and family-based or community schools service (as defined on pp. 53-54 of the 2019 *Guidance Document*) which is offered or provided at an individual school site and funded by the district—regardless of district-level or school-level administration—should be reported for each corresponding school in Part D-III. Projected allocations for school-level student- and family-based or community schools services are to be reported to the best of the district's ability.

37. Part E asks, "Are schools allocated a sizable portion of their funding via a locally implemented formula?" How big is "sizable?"

As noted in the 2019 *Guidance Document*, districts which allocate a small amount of funding to schools through a locally implemented formula for a narrow purpose may select "No" to the question "Are schools allocated a sizable portion of their funding via a locally implemented formula." However, if districts allocate funding to schools via a locally implemented formula that is not small in amount nor intended for a narrow purpose (e.g., instructional materials allocations), districts are to reflect this school-level funding in Part E.

38. My district has a formal budgetary guideline document that explains how the district's budget is developed. Can this document be used to satisfy Part F—the narrative portion of the *New York State School Funding Transparency Form*?

The district may not submit the budgetary guideline document in lieu of completing Part F of the form. However, in its response for Part F, the district may draw on relevant portions of the document as part of its narrative and/or include in the narrative a link to the full document.

Appendix A—The 76 School Districts Subject to Education Law §3614 in 2018

Adirondack	Massena
Amsterdam	New York City
Auburn	Newark
Ausable Valley	Newburgh
Binghamton	Newfane
Brentwood	Niagara Falls
Broadalbin-Perth	North Tonawanda
Brockport	Northeastern Clinton
Buffalo	Norwich
Camden	Olean
Canastota	Oneida
Carthage	Otego-Unadilla
Central Islip	Phelps-Clifton Springs
Central Square	Port Jervis
Central Valley	Poughkeepsie
Cobleskill-Richmondville	Rochester
Cohoes	Rome
Cortland	Roosevelt
Dunkirk	Salmon River
Elmira	Saranac
Evans-Brant (Lake Shore)	Schenectady
Fulton	Sherrill
Geneva	South Jefferson
Gloversville	South Lewis
Gorham-Middlesex (Marcus Whitman)	Syracuse
Greene	Tonawanda
Hempstead	Troy
Holland Patent	Union Springs
Homer	Utica
Hornell	Waterloo
Hudson Falls	Watertown
Indian River	Waverly
Jamestown	Wayland-Cohocton
Johnstown	William Floyd
Lackawanna	Windsor
Lansingburgh	Wyandanch
Lockport	Yonkers
Malone	Yorkshire-Pioneer

Appendix B—The 306 School Districts Subject to Education Law §3614 in 2019

Adirondack*	Central Islip*
Albany	Central Square*
Alden	Central Valley*
Amherst	Chappaqua
Amityville	Cheektowaga
Amsterdam*	Cheektowaga-Maryvale
Arlington	Cheektowaga-Sloan
Auburn*	Chenango Valley
Ausable Valley*	Chittenango
Averill Park	Churchville-Chili
Baldwin	Clarence
Baldwinsville	Clarkstown
Ballston Spa	Cobleskill-Richmondville*
Batavia	Cohoes*
Bay Shore	Cold Spring Harbor
Bayport-Blue Point	Commack
Beacon	Connetquot
Bedford	Copiague
Beekmantown	Corning
Bellmore-Merrick	Cornwall
Bethlehem	Cortland*
Bethpage	Coxsackie-Athens
Binghamton*	Deer Park
Brentwood*	Dover
Brewster	Dryden
Brighton	Dunkirk*
Broadalbin-Perth*	East Greenbush
Brockport*	East Irondequoit
Brookhaven-Comsewogue	East Islip
Buffalo*	East Meadow
Burnt Hills-Ballston Lake	East Ramapo (Spring Valley)
Byram Hills	East Syracuse-Minoa
Camden*	Eastchester
Canastota*	Eastport-South Manor
Carmel	Elmira*
Carthage*	Elmont

**School district also subject to Education Law §3614 in 2018*

Elwood
 Evans-Brant (Lake Shore)*
 Fairport
 Farmingdale
 Fayetteville-Manlius
 Freeport
 Frontier
 Fulton*
 Garden City
 Gates-Chili
 Geneva*
 Glen Cove
 Glens Falls City
 Gloversville*
 Gorham-Middlesex (Marcus Whitman)*
 Goshen
 Grand Island
 Great Neck
 Greece
 Greenburgh
 Greene*
 Guilderland
 Half Hollow Hills
 Hamburg
 Harborfields
 Harrison
 Hauppauge
 Haverstraw-Stony Point
 Hempstead*
 Hendrick Hudson
 Herricks
 Hewlett-Woodmere
 Hicksville
 Hilton
 Holland Patent*
 Homer*
 Honeoye Falls-Lima
 Hornell*
 Horseheads
 Hudson
 Hudson Falls*
 Huntington
 Hyde Park

Indian River*
 Iroquois
 Irvington
 Island Trees
 Islip
 Ithaca
 Jamestown *
 Jamesville-Dewitt
 Jericho
 Johnson
 Johnstown *
 Katonah-Lewisboro
 Kenmore-Tonawanda
 Kinderhook
 Kings Park
 Kingston
 Lackawanna*
 Lakeland
 Lancaster
 Lansingburgh*
 Lawrence
 Levittown
 Lewiston-Porter
 Lindenhurst
 Liverpool
 Lockport*
 Locust Valley
 Long Beach
 Longwood
 Lynbrook
 Mahopac
 Maine-Endwell
 Malone*
 Malverne
 Mamaroneck
 Manhasset
 Massapequa
 Massena*
 Mexico
 Middle Country
 Middletown
 Millbrook
 Miller Place

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Mineola
Minisink Valley
Monroe-Woodbury
Monticello
Mt Pleasant
Mt Vernon
Nanuet
New Hartford
New Hyde Park-Garden City Park
New Paltz
New Rochelle
New York City*
Newark*
Newburgh*
Newfane*
Niagara Falls*
Niagara-Wheatfield
Niskayuna
North Babylon
North Bellmore
North Colonie
North Shore
North Syracuse
North Tonawanda*
Northeastern Clinton*
Northport-East Northport
Norwich*
Nyack
Oceanside
Olean*
Oneida*
Oneonta
Onteora
Orchard Park
Ossining
Oswego
Otego-Unadilla*
Owego-Apalachin
Palmyra-Macedon
Patchogue-Medford
Pearl River
Peekskill
Pelham

Penfield
Phelps-Clifton Springs*
Pine Bush
Pine Plains
Pittsford
Plainedge
Plainview-Old Bethpage
Plattsburgh
Port Chester-Rye
Port Jervis*
Port Washington
Poughkeepsie*
Queensbury
Ramapo (Suffern)
Ravena-Coeymans-Selkirk
Red Hook
Riverhead
Rochester*
Rockville Centre
Rocky Point
Rome*
Rondout Valley
Roosevelt*
Roslyn
Rotterdam-Mohonasen
Rush-Henrietta
Rye
Rye Neck
Sachem
Salmon River*
Saranac*
Saranac Lake
Saratoga Springs
Saugerties
Sayville
Scarsdale
Schenectady*
Scotia-Glenville
Seaford
Seneca Falls
Sewanhaka
Shenendehowa
Sherrill*

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Shoreham-Wading River
Skaneateles
Smithtown
Somers
South Colonie
South Country
South Glens Falls
South Huntington
South Jefferson*
South Lewis*
South Orangetown
Spackenkill
Spencerport
Springville-Griffith Inst
Starpoint
Susquehanna Valley
Sweet Home
Syosset
Syracuse*
Tarrytown
Thousand Islands
Three Village
Tonawanda*
Troy*
Union Springs*
Uniondale
Union-Endicott
Utica*
Valhalla
Valley (Montgomery)
Valley Stream 13
Valley Stream Central
Vestal
Victor
Wallkill
Wantagh
Wappingers
Warwick Valley
Washingtonville
Waterloo*
Watertown *
Waverly*
Wayland-Cohocton*

Wayne
Webster
West Babylon
West Genesee
West Hempstead
West Irondequoit
West Islip
West Seneca
Westbury
Westhill
White Plains
Whitesboro
William Floyd*
Williamsville
Windsor*
Wyandanch*
Yonkers*
Yorkshire-Pioneer*
Yorktown

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