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To: District Superintendents, Superintendents and Executive Directors of Approved Programs Serving Students with Disabilities, School District and County Officials

From: Traci Coleman

Subject: Tuition Rate Setting Methodology for 2019-20 Rates for School-Age Providers Serving Students with Disabilities

Date: July 8, 2019

This memorandum communicates the 2019-20 tuition rate setting methodology to providers operating school-age programs receiving funding under Article 81 and/or Article 89 of the Education Law. The 2019-20 tuition rate setting methodology provides a 3.6 percent trend factor for the 2019-20 school year and includes modifications to enhance funding stability for private and special act school district school-age providers serving students with disabilities.

Section I: General Rate Setting Methodology

The following methodology components may be used in whole or in part, pursuant to Section 200.9 of the Regulations of the Commissioner, to establish the 2019-20 tuition rates. Generally, the 2019-20 tuition rates for programs that were in operation during the 2017-18 school year are based on reported 2017-18 financial data. Any approved appeal items from prior and current school years will be reviewed and, if appropriate, included in the calculation of the 2019-20 rate. As in previous years, each provider's financial data is reviewed by staff of the Rate Setting Unit (RSU) and any necessary adjustments are made in accordance with Section 200.9 of the Commissioner's Regulations and the Reimbursable Cost Manual (RCM), as applicable. This process is completed prior to the application of cost screens. The basic components of the tuition rate setting methodology and various factors used to calculate the 2019-20 tuition rates are described below:

A. Prospective Trend Factor - School-Age Programs

A 3.6 percent trend factor is approved for the 2019-20 school year for school-age programs. A factor of 7.122 percent which represents the compounding of the approved prospective trend factors of 3.4 percent for the 2018-19 and 3.6 percent for the 2019-20 school years is applied to reimbursable 2017-18 base year direct care and non-direct care costs, excluding interest, depreciation, and expenses related to one-time waivers as appropriate.

B. Non-direct Care Cost Parameter

The non-direct care cost parameter limits the amount of non-direct care costs that will be reimbursed through the tuition rate to 30 percent of the reimbursable costs after adjustments. The reimbursable limit for non-direct care costs can be calculated by multiplying adjusted direct care costs by .4286, which is the ratio of 30/70 for non-direct care/direct care costs.

C. Applied Revenues

Applied revenues will be subtracted from total adjusted costs after the application of the non-direct care cost parameter.

D. Total Cost Screen

1. The hold-harmless component of the total cost screen is not applied in the calculation of 2019-20 tuition rates for school-age programs.
2. For the 2019-20 Prospective Rate:
 - a. For private and special act school district school-age programs the 2019-20 prospective rate cannot exceed the greater of:
 - i. The 2017-18 reconciliation per diem rate plus 7.122 percent or
 - ii. The 2018-19 prospective per diem rate plus 3.6 percent.

The Department reserves the right to apply the 2017-18 reconciliation rate plus 7.122 percent if the application of the 2018-19 prospective rate plus 3.6 percent would result in an inappropriate benefit, as determined by SED, under the circumstances applicable at the time the reconciliation rate is being calculated.

- b. For public and BOCES school-age providers that operate summer only programs, the 2019-20 prospective per diem rate cannot exceed the 2017-18 reconciliation per diem rate plus 7.122 percent.
3. For the 2019-20 Reconciliation Rate:
 - a. For private and special act school district school-age programs:
 - i. In most cases, the 2019-20 reconciliation per diem rate cannot exceed the greater of:
 1. The 2018-19 reconciliation per diem rate plus 3.6 percent or
 2. The 2019-20 prospective per diem rate.

- ii. If the 2019-20 enrollment-to-capacity percent decreases by 10 percentage points or more from the prior three-year average enrollment-to-capacity percent, then the 2019-20 reconciliation per diem rate cannot exceed the greater of:
 - 1. The 2018-19 reconciliation per diem rate plus 3.6 percent, plus per diem costs removed by the total cost screen that are added back by using the lesser of the three-year average enrollment-to-capacity percent or 90 percent of reported enrollment capacity care days in the total cost screen calculation, or
 - 2. The 2019-20 prospective per diem rate, plus per diem costs removed by the total cost screen that are added back by using the lesser of the three-year average enrollment-to-capacity percent or 90 percent of reported enrollment capacity care days in the total cost screen calculation.

Using a three-year average enrollment-to-capacity percent will not be applied if the school-age program does not have an approved reconciliation rate for the previous three (3) years.

- iii. In either calculation of the reconciliation rate total cost screen under (i) or (ii) described above, the Department reserves the right to apply 1. if the application of 2. would result in an inappropriate benefit, as determined by SED, under the circumstances applicable at the time the reconciliation rate is being calculated.
- b. For public and BOCES school-age providers that operate summer only programs, the 2019-20 reconciliation per diem rate cannot exceed the 2018-19 reconciliation per diem rate plus 3.6 percent.

E. 2019-20 Reconciliation Process

The reconciliation process, as defined in Section 200.9 (f)(3)(iii) of the Commissioner's Regulations, will be applied in the calculation of the 2019-20 reconciliation rates for all approved school-age programs with the additional provisions as follows:

- 1. Approved school-age special class programs will have reconciliation rates issued unless the 2019-20 reconciliation per diem rate differs from the 2019-20 prospective per diem rate by less than 1 percent. If the 2019-20 reconciliation per diem rate differs from the 2019-20 prospective per diem rate by less than 1 percent, then the 2019-20 prospective rate will become the final rate subject to audit. It is important to note that a 2019-20 reconciliation rate will be calculated and certified in all instances where a school-age program has operated and submitted complete financial reports to RSU; however, RSU will not issue a 2019-20 reconciliation rate if it differs from the 2019-20 prospective per diem rate by less than 1 percent. Public notice will be given where a 2019-20 reconciliation rate is not being issued because it differs from the 2019-20 prospective per diem rate by less than 1 percent as RSU

will post the following statement in the RSU rate web posting: “reconciliation rate not issued, within 1% prospective, prospective rate is final rate subject to audit.”

2. The 2019-20 reconciliation rate calculated and certified will be the basis of 2020-21 reconciliation and 2021-22 prospective rate calculations, regardless of whether the 2019-20 reconciliation rate was issued or not. Therefore, even when a 2019-20 reconciliation rate is not issued, it is anticipated that each program will retrieve and review their 2019-20 reconciliation rate on SEDFIN and use that reconciliation rate for future budgeting purposes.
3. When an enrollment adjustment factor is applied to the 2019-20 reconciliation rate, a 2019-20 reconciliation rate will be issued in all instances irrespective of whether the 2019-20 reconciliation rate exclusive of the enrollment adjustment factor differs from the 2019-20 prospective per diem rate by less than 1 percent.
4. The 2019-20 reconciliation per diem to be used in the calculation of the 2020-21 reconciliation and 2021-22 prospective tuition rates will be exclusive of any enrollment adjustment factor amount that may be added back to the 2019-20 reconciliation rate.

F. Excessive Teacher Turnover Prevention Program

Funding for the Excessive Teacher Turnover Prevention Program (ETTPP) for eligible school programs will be directly incorporated into the 2019-20 prospective tuition rates for qualifying providers. The distribution of the funding will be provided to eligible programs whose average teacher salary are below the median salary provided for similarly qualified teachers in public schools in the region in which their agency is located. The allocation to each qualifying program will be calculated based on the number of weighted full-time equivalent (FTE) calculated as follows:

1. The total number of weighted FTE will be determined by multiplying the actual number of FTE teachers (based on a three-year average of historical data submitted in program’s cost reports) providing classroom instruction in each program by:
 - a. A factor of 2.0 for those programs where average teacher salaries are 50% or less of those in public schools located in the same geographic region;
 - b. A factor of 1.5 for those programs where average teacher salaries are greater than 50% but 75% or less than those in public schools located in the same geographic region; or
 - c. A factor of 1.0 for those programs where average teacher salaries are greater than 75% but 100% or less than those in public schools located in the same geographic region.

Programs where average teacher salaries equal or exceed regional 50th percentile special education teacher salaries are not eligible for a rate adjustment. Distribution of \$8 million for both school-age and preschool programs will be calculated for 2019-20.

Each program receiving ETTPP funding will be notified of the total dollar amount added to their prospective rate. A Chief Administrator’s Certification statement will be needed to attest to the total dollar amount of funding spent to supplement teacher compensation with an assurance statement that this amount will continue to be used for this purpose. Upon reconciliation, if a program is impacted by a total cost screen, a total cost screen waiver up to the amount of the total cost screen will be applied as part of approved methodology equal to the allowable 2019-20 ETTPP expenditure as certified by the program. Upon review of such reports, annual cost reports, or as a result of field audit, if SED determines funds were not spent in compliance with stated purpose of supplemental teacher compensation, such expenditures will be recouped via a reconciliation rate or a final audit rate.

Reconciliation Glossary

- “Reconciliation tuition rate per diem” is the per care day rate after adjustments to reported costs made on desk review, and after offsetting applied revenues and application of the non-direct care cost parameter and the total cost screen.
- “Regional weighted average per diem” used in the 2019-20 reconciliation process is the weighted average per diem for full-day segregated special class programs operating at greater than 2.5 hours and are equal to the approved 2018-19 rates plus 3.6% growth.
- “Reported enrollment capacity care days” is the number of students per the approved classroom ratio multiplied by the operated number of classrooms multiplied by the number of session days.
- “Enrollment-to-capacity percent” is total care days used in the tuition rate calculation divided by reported enrollment capacity care days.
- “Three-year average enrollment-to-capacity percent” is the sum of the total care days for each of the three years preceding the tuition rate year divided by the sum of the reported enrollment capacity care days for each of the three years preceding the tuition rate year.
- “Enrollment Adjustment Factor” is the per diem costs removed by the total cost screen in the reconciliation rate that are added back by using the lesser of the three-year average enrollment-to-capacity percent or 90 percent of reported enrollment capacity care days in the total cost screen calculation.

Section II. Specific Provisions to the Rate Setting Methodology

- A. Special Class Programs - Tuition Rates for Initial Years of Operation Pursuant to Section 200.9 (f)(2)(viii) of the Regulations of the Commissioner of Education.
 1. Special class programs that operated initially in 2017-18 will have the prospective tuition rate and reconciliation tuition rate for 2019-20 established using the general rate setting methodology detailed in Section I of this memo based on required financial statements and reports.

2. Special class programs that operated initially in 2018-19 will have the prospective tuition rate for 2019-20 established at the 2018-19 prospective tuition rate with no trend applied. For 2019-20 reconciliation:
 - a. Private and Special Act School Districts - the program's per diem rate will be limited to the lower of: (i) the per diem based on the school's reimbursable costs; or (ii) the higher of the 2018-19 reconciliation per diem rate plus 3.6 percent trend factor or the 2019-20 prospective per diem rate.
 - b. Public School District and BOCES 2 month – the program's per diem rate will be limited to the lower of the per diem based on the school's reimbursable costs or the 2018-19 reconciliation per diem rate plus 3.6 percent trend factor.
3. Special class programs that are seeking initial approval in 2019-20 will receive prospective tuition rates based on the 2019-20 regional weighted average per diem tuition rate. For 2019-20 reconciliation, the program's per diem rate will be held to the lower of the per diem based on the school's reimbursable costs or the 2019-20 regional weighted average per diem rate.

Notwithstanding the above provisions, approved private special class programs will be subject to the provisions of Section 200.9 (f)(2)(viii) of the Commissioner's Regulations. This section of the Regulations states that if a new approved private special class program's student enrollment is not equal to or greater than the minimum number required in Section 200.7 (c)(3), then that program shall continue to receive the regional weighted average per diem tuition rate for the rate year until such time that the program's actual base year enrollment equals or exceeds the required minimum number of full-time-equivalent students.

"Regional weighted average per diem" used in the 2019-20 reconciliation process is the weighted average per diem developed on a regional basis for 2 month only and 10 or 12 month segregated special class programs and can be found in Attachment II. Separate 2019-20 regional weighted average per diem tuition rates shall be used for school-age 2-month only and 10 or 12-month programs. The 2019-20 rates equal the approved 2018-19 rates plus 3.6% growth.

B. 1:1 Aide Add-On Rates

The 2019-20 regional weighted average 1:1 aide add-on rates are listed in Attachment III. These will be added to the approved tuition rate(s) of the program in which the student is enrolled. The 2019-20 1:1 aide add-on rates are not subject to reconciliation. The 2019-20 rates are based on 2018-19 regional rates plus 3.6% growth.

C. Minimum Wage

2019-20 tuition rates may include additional funding for compliance with the Minimum Wage Act (Article 19 of the New York State Labor Law), which was signed into law on April 4, 2016. Approved private programs serving school-age students with disabilities (chapter 853 schools),

Special Act School Districts, State Supported Schools (4201 schools), and approved private preschool special class and special class integrated programs will be responsible for submitting data to the Rate Setting Unit which will be used to calculate the maximum amount of funding that may be requested by program.

Information for how to submit a request for funding for compliance with the Minimum Wage Act for 2019-20 tuition rates will be published under a separate memorandum.

D. Interim Rates

For the 2019-20 school year, interim rates will be issued to approved programs, as warranted. These rates are in effect until the prospective 2019-20 rates are calculated and approved. The interim rates are intended to provide cash flow until the 2019-20 prospective tuition rates are processed. Interim rates will be posted at the Rate Setting Unit website at the following:

http://www.oms.nysed.gov/rsu/Rates_Methodology/Rates/home.html.

E. Reimbursement for July/August Session Days

This is to remind all providers that consistent with Section 4408 of Education Law, funding for school-age programs operated during July and August of 2019 will be based on thirty days of service. Programs that operate more than thirty days during July and August will only be funded for thirty days and will be subject to total cost screens if they choose to operate longer sessions.

F. BOCES & Public Summer School-Age Only Programs

School-Age July/August Home Instruction (9022-9024), Related Service with Specialized Instruction (9025) and Specialized Instruction (9029) are now combined with the previous Related Service Only programs under program code 9015 and renamed School-Age Non-Special Class. This program will be reimbursed using rates per ½-hour units of service, and subject to verification within the reimbursement system. The 2019-20 regional weighted average School-Age Non-Special Class rates are listed on Attachment IV and are not subject to reconciliation.

G. Teacher Certification Funds for 2019-20

Instructions and required forms for applying for these monies will be available on the STAC website <http://www.oms.nysed.gov/stac/>. Please note that related costs and revenues are to be reported in a separate program cost center, and not in any rate program cost center. These monies are not to be used to increase base year costs for future rate setting.

H. Raise The Age Initiative

SED will issue under separate cover guidance on how the impact of the Raise The Age initiative will be treated with respect to 2018-19 and 2019-20 tuition rates.

I. Reimbursable Cost Manual and Rate Setting Unit Contact Information

The July 2019 edition of the RCM, which defines reimbursable costs for the 2019-20 school year, will be made available at the Rate Setting Unit's website:

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/RCM/home.html

Inquiries regarding 2019-20 tuition rates should be directed to the RSU staff accountant who is assigned to process the school's 2017-18 financial reports. RSU staff telephone numbers and e-mail addresses are available at the Rate Setting Unit's Website at

http://www.oms.nysed.gov/rsu/Contact_Us/employees.html

2017-18 RSU staff school assignments are available at the Rate Setting Unit's Website at:

http://www.oms.nysed.gov/rsu/Contact_Us/SchoolAssignments.html

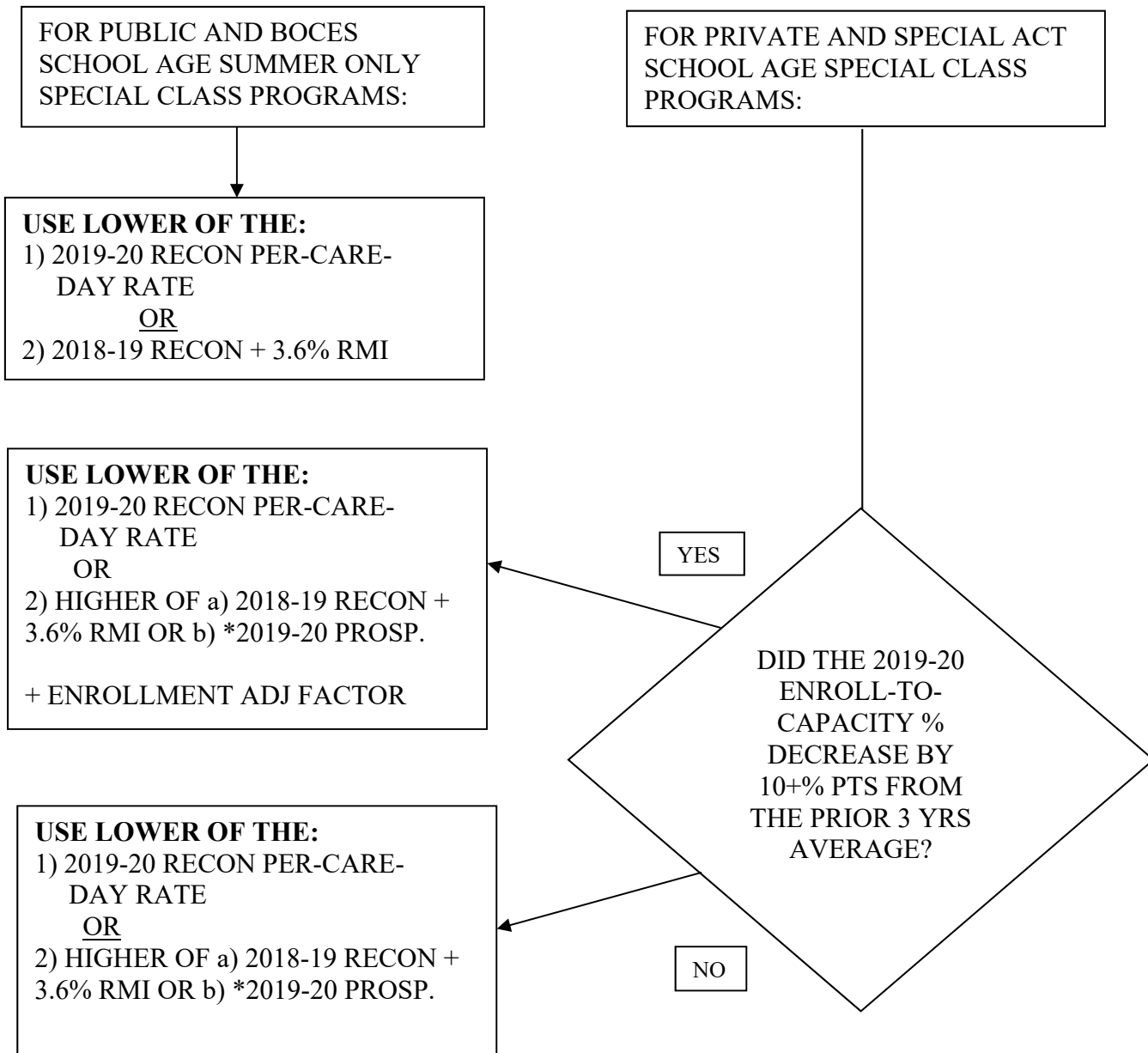
The general RSU office information is listed below:

New York State Education Department
Rate Setting Unit
Albany, New York 12234
Phone: (518) 474-3227
Fax: (518) 486-3606

Enclosures:

- Attachment I: 2019-20 Reconciliation Process
- Attachment II: 2019-20 Regional Weighted Average Per Diem Tuition Rates
- Attachment III: 2019-20 1:1 Aide Add-on Rates
- Attachment IV: 2019-20 School-Age Non-Special Class Regional Rates

ATTACHMENT I - 2019-20 RECONCILIATION PROCESS-SCHOOL AGE



*SED RESERVES THE RIGHT TO APPLY 2a IF THE APPLICATION OF THE 2019-20 PROSP RATE WOULD RESULT IN AN INAPPROPRIATE BENEFIT.

REFER TO ITEM E. 2019-20 RECONCILIATION PROCESS IN SECTION I OF THE MEMO

Attachment II

2019-20 Regional Weighted Average Per Diem Tuition Rates

County	BEDS Code	School Age	School Age
		Two Month	Twelve Month
		RWAPD	RWAPD
1 ALBANY	04	\$ 142.07	\$ 194.35
2 ALLEGANY	11	\$ 138.48	\$ 204.56
3 BROOME	09	\$ 138.48	\$ 204.56
4 CATTARAUGUS	11	\$ 138.48	\$ 204.56
5 CAYUGA	08	\$ 138.48	\$ 204.56
6 CHAUTAUQUA	11	\$ 138.48	\$ 204.56
7 CHEMUNG	10	\$ 138.48	\$ 204.56
8 CHENANGO	09	\$ 138.48	\$ 204.56
9 CLINTON	05	\$ 138.48	\$ 204.56
10 COLUMBIA	04	\$ 142.07	\$ 194.35
11 CORTLAND	08	\$ 138.48	\$ 204.56
12 DELAWARE	09	\$ 138.48	\$ 204.56
13 DUTCHESS	03	\$ 138.48	\$ 250.54
14 ERIE	13	\$ 138.48	\$ 205.35
15 ESSEX	05	\$ 138.48	\$ 204.56
16 FRANKLIN	06	\$ 138.48	\$ 204.56
17 FULTON	04	\$ 142.07	\$ 194.35
18 GENESEE	12	\$ 170.21	\$ 204.56
19 GREENE	04	\$ 142.07	\$ 194.35
20 HAMILTON	05	\$ 138.48	\$ 204.56
21 HERKIMER	07	\$ 138.48	\$ 204.56
22 JEFFERSON	06	\$ 138.48	\$ 204.56
23 LEWIS	06	\$ 138.48	\$ 204.56
24 LIVINGSTON	12	\$ 170.21	\$ 204.56
25 MADISON	08	\$ 138.48	\$ 204.56
26 MONROE	12	\$ 170.21	\$ 204.56
27 MONTGOMERY	04	\$ 142.07	\$ 194.35
28 NASSAU	02	\$ 145.14	\$ 263.03
30 NEW YORK CITY	01	\$ 275.53	\$ 228.85
40 NIAGARA	13	\$ 138.48	\$ 205.35
41 ONEIDA	07	\$ 138.48	\$ 204.56
42 ONONDAGA	08	\$ 138.48	\$ 204.56
43 ONTARIO	12	\$ 170.21	\$ 204.56
44 ORANGE	03	\$ 165.60	\$ 250.54
45 ORLEANS	12	\$ 170.21	\$ 204.56
46 OSWEGO	08	\$ 138.48	\$ 204.56
47 OTSEGO	09	\$ 138.48	\$ 204.56
48 PUTNAM	03	\$ 165.60	\$ 250.54
49 RENSSELAER	04	\$ 142.07	\$ 194.35
50 ROCKLAND	03	\$ 165.60	\$ 250.54
51 ST. LAWRENCE	06	\$ 138.48	\$ 204.56
52 SARATOGA	04	\$ 142.07	\$ 194.35
53 SCHENECTADY	04	\$ 142.07	\$ 194.35
54 SCHOHARIE	04	\$ 142.07	\$ 194.35
55 SCHUYLER	10	\$ 138.48	\$ 204.56
56 SENECA	12	\$ 170.21	\$ 204.56
57 STEUBEN	10	\$ 138.48	\$ 204.56
58 SUFFOLK	02	\$ 145.14	\$ 263.03
59 SULLIVAN	03	\$ 165.60	\$ 250.54
60 TIOGA	09	\$ 138.48	\$ 204.56
61 TOMPKINS	09	\$ 138.48	\$ 204.56
62 ULSTER	03	\$ 165.60	\$ 250.54
63 WARREN	05	\$ 138.48	\$ 204.56
64 WASHINGTON	05	\$ 138.48	\$ 204.56
65 WAYNE	12	\$ 170.21	\$ 204.56
66 WESTCHESTER	03	\$ 165.60	\$ 250.54
67 WYOMING	13	\$ 138.48	\$ 205.35
68 YATES	12	\$ 170.21	\$ 204.56

Attachment III

2019-20 Regional Weighted Average Per Diem Tuition Rates 1:1 Teacher Aides

<u>County</u>	<u>1:1 Aides 2019-20 School Age</u>
1 ALBANY	\$ 114.87
2 ALLEGANY	\$ 108.24
3 BROOME	\$ 108.24
4 CATTARAUGUS	\$ 108.24
5 CAYUGA	\$ 108.24
6 CHAUTAUQUA	\$ 108.24
7 CHEMUNG	\$ 108.24
8 CHENANGO	\$ 108.24
9 CLINTON	\$ 108.24
10 COLUMBIA	\$ 114.87
11 CORTLAND	\$ 108.24
12 DELAWARE	\$ 108.24
13 DUTCHESS	\$ 133.47
14 ERIE	\$ 107.28
15 ESSEX	\$ 108.24
16 FRANKLIN	\$ 108.24
17 FULTON	\$ 114.87
18 GENESEE	\$ 111.20
19 GREENE	\$ 114.87
20 HAMILTON	\$ 108.24
21 HERKIMER	\$ 108.24
22 JEFFERSON	\$ 108.24
23 LEWIS	\$ 108.24
24 LIVINGSTON	\$ 111.20
25 MADISON	\$ 108.24
26 MONROE	\$ 111.20
27 MONTGOMERY	\$ 114.87
28 NASSAU	\$ 123.48
30 NEW YORK CITY	\$ 150.87

<u>County</u>	<u>1:1 Aides 2019-20 School Age</u>
40 NIAGARA	\$ 107.28
41 ONEIDA	\$ 108.24
42 ONONDAGA	\$ 108.24
43 ONTARIO	\$ 111.20
44 ORANGE	\$ 133.47
45 ORLEANS	\$ 111.20
46 OSWEGO	\$ 108.24
47 OTSEGO	\$ 108.24
48 PUTNAM	\$ 133.47
49 RENSSELAER	\$ 114.87
50 ROCKLAND	\$ 133.47
51 ST. LAWRENCE	\$ 108.24
52 SARATOGA	\$ 114.87
53 SCHENECTADY	\$ 114.87
54 SCHOHARIE	\$ 114.87
55 SCHUYLER	\$ 108.24
56 SENECA	\$ 111.20
57 STEUBEN	\$ 108.24
58 SUFFOLK	\$ 123.48
59 SULLIVAN	\$ 133.47
60 TIOGA	\$ 108.24
61 TOMPKINS	\$ 108.24
62 ULSTER	\$ 133.47
63 WARREN	\$ 108.24
64 WASHINGTON	\$ 108.24
65 WAYNE	\$ 111.20
66 WESTCHESTER	\$ 133.47
67 WYOMING	\$ 107.28
68 YATES	\$ 111.20

Attachment IV

2019-20 School Age Summer Non-Special Class Regional Average Rates for Program Code 9015

		2019-20 Regional Average Rates
County		
1	ALBANY	\$ 49
2	ALLEGANY	\$ 40
3	BROOME	\$ 40
4	CATTARAUGUS	\$ 42
5	CAYUGA	\$ 42
6	CHAUTAUQUA	\$ 43
7	CHEMUNG	\$ 37
8	CHENANGO	\$ 39
9	CLINTON	\$ 48
10	COLUMBIA	\$ 48
11	CORTLAND	\$ 43
12	DELAWARE	\$ 39
13	DUTCHESS	\$ 54
14	ERIE	\$ 52
15	ESSEX	\$ 45
16	FRANKLIN	\$ 42
17	FULTON	\$ 45
18	GENESEE	\$ 46
19	GREENE	\$ 43
20	HAMILTON	\$ 42
21	HERKIMER	\$ 45
22	JEFFERSON	\$ 43
23	LEWIS	\$ 42
24	LIVINGSTON	\$ 42
25	MADISON	\$ 43
26	MONROE	\$ 45
27	MONTGOMERY	\$ 48
28	NASSAU	\$ 68
30	NEW YORK CITY	\$ 52

		2019-20 Regional Average Rates
County		
40	NIAGARA	\$ 51
41	ONEIDA	\$ 49
42	ONONDAGA	\$ 45
43	ONTARIO	\$ 43
44	ORANGE	\$ 54
45	ORLEANS	\$ 48
46	OSWEGO	\$ 45
47	OTSEGO	\$ 39
48	PUTNAM	\$ 67
49	RENSSELAER	\$ 49
50	ROCKLAND	\$ 65
51	ST. LAWRENCE	\$ 43
52	SARATOGA	\$ 52
53	SCHENECTADY	\$ 49
54	SCHOHARIE	\$ 43
55	SCHUYLER	\$ 43
56	SENECA	\$ 40
57	STEUBEN	\$ 42
58	SUFFOLK	\$ 63
59	SULLIVAN	\$ 49
60	TIOGA	\$ 40
61	TOMPKINS	\$ 42
62	ULSTER	\$ 57
63	WARREN	\$ 46
64	WASHINGTON	\$ 46
65	WAYNE	\$ 40
66	WESTCHESTER	\$ 68
67	WYOMING	\$ 45
68	YATES	\$ 42