



**THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY
12234**

Rate Setting Unit
89 Washington Avenue
Room 302 EB
Albany, New York 12234
Tel. 518-474-3227, Fax 518-486-3606
E-mail: rateweb@mail.nysed.gov
www.oms.nysed.gov/rsu

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

From: Suzanne Bolling and Harold Matott

Subject: Tuition Rate Setting Methodology for 2017-18 Rates for School-Age Providers Serving Students with Disabilities

Date: September 19, 2017

The 2017-18 tuition rate setting methodology provides a 4.0 percent trend factor for the 2017-18 school year and continues several 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 2017-18 tuition rates. Generally, the 2017-18 tuition rates for programs that were in operation during the 2015-16 school year are based on reported 2015-16 financial data. Any approved appeal items from prior and current school years will be reviewed and, if appropriate, included in the calculation of the 2017-18 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 2017-18 tuition rates are described below:

A. Prospective Trend Factor - School-Age Programs

A 4.0 percent trend factor is approved for the 2017-18 school year for school-age programs. A factor of 8.16 percent which represents the compounding of the approved prospective trend factors of 4.0 percent for the 2016-17 and 4.0 percent for the 2017-18 school years is applied to reimbursable 2015-16 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 2017-18 tuition rates for school-age programs.

2. For the 2017-18 Prospective Rate:

a. For private and special act school district school-age programs the 2017-18 prospective rate cannot exceed the greater of:

- i. The 2015-16 reconciliation per diem rate plus 8.16 percent.
- ii. The 2016-17 prospective per diem rate plus 4.0 percent.

Provided that i. will be used where ii. incorporates expenses for capital, interest or depreciation, that were added to ii. via a waiver to the approved tuition methodology; or where a prior year's rate based on audit has been issued subsequent to the issuance of the 2017-18 prospective per diem rate which would otherwise impact the calculation of ii. The Department also reserves the right to apply i. if the application of ii. would result in inappropriate benefit, as determined by SED, under the specific 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 2017-18 prospective per diem rate cannot exceed the 2015-16 reconciliation per diem rate plus 8.16 percent.

3. For the 2017-18 Reconciliation Rate:

a. For private and special act school district school-age programs:

- i. In most cases, the 2017-18 reconciliation per diem rate cannot exceed the greater of:
 - 1. The 2016-17 reconciliation per diem rate plus 4.0 percent.
 - 2. The 2017-18 prospective per diem rate.

- ii. However, if the 2017-18 enrollment-to-capacity percent decreases by 10 percentage points or more from the prior three-year average enrollment-to-capacity percent, then the 2017-18 reconciliation per diem rate cannot exceed the greater of:
 - 1. The 2016-17 reconciliation per diem rate plus 4.0 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.
 - 2. The 2017-18 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.

Provided that in both (i) and (ii) stated above, 1. will be used where 2. incorporates expenses for capital, interest or depreciation, that were added to 2. via a waiver to the approved tuition methodology; or where a prior year's rate based on audit has been issued subsequent to the issuance of the 2017-18 prospective per diem rate which would otherwise impact the calculation of 2. The Department also reserves the right to apply 1. if the application of 2. would result in an inappropriate benefit, as determined by SED, under the specific circumstances applicable at the time the reconciliation rate is being calculated.

Provided further that in (ii) above, if the school-age program has not been issued a reconciliation rate/adjustment factor for the previous three (3) years, then 1. will be calculated as the 2016-17 reconciliation rate plus 4.0 percent.

- b. For public and BOCES school-age providers that operate summer only programs, the 2017-18 reconciliation per diem rate cannot exceed the 2016-17 reconciliation per diem rate plus 4.0 percent.

E. 2017-18 Reconciliation Process

The reconciliation process, as defined in Section 200.9 (f)(3)(iii) of the Commissioner's Regulations, will be applied in the reconciliation of the 2017-18 school year costs for all approved school-age programs as follows:

- 1. Approved school-age special class programs will have reconciliation rates issued unless the 2017-18 reconciliation per diem rate differs from the 2017-18 prospective per diem rate by less than 1 percent. If the 2017-18 reconciliation per diem rate differs from the 2017-18 prospective per diem rate by less than 1 percent, then the 2017-18 prospective rate will become the final rate subject to audit. It is important to note that a 2017-18 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 2017-18 reconciliation rate if it differs from the 2017-18 prospective per diem rate by less than 1 percent. Public notice will be given where a 2017-18 reconciliation rate is not being issued because it differs from the 2017-18 prospective per diem rate by less than 1 percent as RSU will post the following statement in the net rate web posting: “reconciliation rate not issued, within 1%, prospective rate is final rate subject to audit.”

2. The 2017-18 reconciliation rate calculated and certified will be the basis of 2018-19 reconciliation and 2019-20 prospective rate calculations, regardless of whether the 2017-18 reconciliation rate was issued or not. Therefore, even when a 2017-18 reconciliation rate is not issued, it is anticipated that each program will retrieve and review their 2017-18 reconciliation rate on SEDFIN and use that reconciliation rate for future budgeting purposes.
3. When an enrollment adjustment factor is applied to the 2017-18 reconciliation rate, a 2017-18 reconciliation rate will be issued in all instances irrespective of whether the 2017-18 reconciliation rate exclusive of the enrollment adjustment factor differs from the 2017-18 prospective per diem rate by less than 1 percent.
4. As also described above, for the 2017-18 reconciliation rate total cost screen calculation for private and special act school district school-age programs, the 2017-18 reconciliation tuition rate per diem cannot exceed the greater of:
 - a. The 2016-17 reconciliation per diem rate plus 4.0 percent.
 - b. The 2017-18 prospective per diem rate.

The 2017-18 reconciliation per diem to be used in the calculation of the 2018-19 reconciliation and 2019-20 prospective tuition rates will be exclusive of any enrollment adjustment factor amount that may be added back to the 2017-18 reconciliation rate.

For public and BOCES providers that operate summer only programs, the 2017-18 reconciliation tuition rate per diem will be a maximum of the 2016-17 reconciliation per diem rate plus 4.0 percent.

5. Funding for the Excessive Teacher Turnover Prevention Program (ETTPP) for eligible school programs will be directly incorporated into the 2017-18 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:
 - a. The total number of weighted FTE will be determined by multiplying the actual number of FTE teachers providing classroom instruction in each program by:
 - i. 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;

- ii. 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
- iii. 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 \$2 million for school-age programs from 2016-17 "0426" awards will be continued for 2017-18 with a new distribution of \$2 million "0427" awards for both school-age and preschool programs for 2017-18.

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 "0427" allowable 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 2017-18 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 2016-17 rates plus 4.0% growth.
- "Reconciliation adjustment factor" is the adjustment to be added to or subtracted from the prospective tuition rate on a per diem basis.
- "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 2015-16 will have the prospective tuition rate and reconciliation tuition rate for 2017-18 established using the general rate setting methodology detailed in Section I of this memo based on required financial statements and reports; provided that approved private schools that operated initially in 2015-16 and failed to meet the minimum enrollment requirement in 2015-16, 2016-17, and 2017-18, as prescribed in section 200.7(c)(3) of the Regulations of the Commissioner, will continue to receive the 2015-16 regional weighted average per diem rate as the 2017-18 prospective rate, and a 2017-18 reconciliation rate will not be issued
2. Special class that operated initially in 2016-17 will have the prospective tuition rate for 2017-18 established at the 2016-17 level with no inflation applied and the 2017-18 reconciliation rate will be established using the general rate setting methodology detailed in Section I of this memo based on required financial statements and reports; provided that approved private schools that operated initially in 2016-17 and failed to meet the minimum enrollment requirement in 2016-17 and 2017-18, as prescribed in section 200.7(c)(3) of the Regulations of the Commissioner, will receive the 2016-17 regional weighted average per diem rate as the 2017-18 prospective rate, and a 2017-18 reconciliation rate will not be issued.
3. Special class programs that are seeking initial approval in 2017-18 will receive prospective tuition rates based on the 2017-18 regional weighted average per diem tuition rate and on reconciliation will be held to the lower of the per diem based on the school's reimbursable costs or the 2017-18 regional weighted average per diem rate; provided that approved private schools that operated initially in 2017-18 and failed to meet the minimum enrollment requirement, as prescribed in section 200.7(c)(3) of the Regulations of the Commissioner, will receive the 2017-18 regional weighted average per diem rate as the 2017-18 prospective rate, and a 2017-18 reconciliation rate will not be issued.

Separate 2017-18 regional weighted average per diem tuition rates shall be used for school-age 2 month only and 10/12 month programs. A list of the 2017-18 school-age regional weighted average per diem tuition rates are listed in Attachment II.

B. 1:1 Aide Add-On Rates

The 2017-18 regional weighted average 1:1 aide add-on rates are listed in Attachment III. These rates will be added to the approved tuition rate(s) of the program in which the student is enrolled. The 2017-18 1:1 aide add-on rates are not subject to reconciliation. The 2017-18 rates are based on 2016-17 regional rates plus 4.0% growth.

C. Minimum Wage

2017-18 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.

Please be advised that additional funds are intended to subsidize the expenses associated with increasing employee wages to the minimum wage(s) and are not intended to subsidize any expenses associated with salary compression.

Information for how to submit a request for additional funding for compliance with the Minimum Wage Act will be published on the Rate Setting webpage under a separate memorandum soon.

D. Interim Rates

For the 2017-18 school year, interim rates will be issued to approved programs, as warranted. These rates are in effect until the prospective 2017-18 rates are calculated and approved. The interim rates are intended to provide cash flow until such time as the 2017-18 prospective tuition rates, using the above methodology, are processed. Interim rates are 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 2017 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 with 1/2 hour rates per unit of service, directly through the STAC (System to Track and Account for Children) system and subject to a verification process performed by STAC. The 2017-18 regional weighted average School-Age - Non Special Class rates are listed on Attachment IV. The 2017-18 School-Age - Non Special Class rates are not subject to reconciliation.

G. Teacher Certification Funds for 2017-18

Instructions and required forms for applying for these monies are available on the Rate Setting Unit website. 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. Reimbursable Cost Manual

The July 2017 RCM, which defines reimbursable costs for the 2017-18 school year, is available at the Rate Setting Unit's website:

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/RCM/CurrentYear/201718RCMPublic.pdf

Inquiries regarding 2017-18 tuition rates should be directed to the RSU staff accountant who is assigned to process the school's 2015-16 financial reports. 2015-16 RSU staff school assignments are available at the Rate Setting Unit's Website at:

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

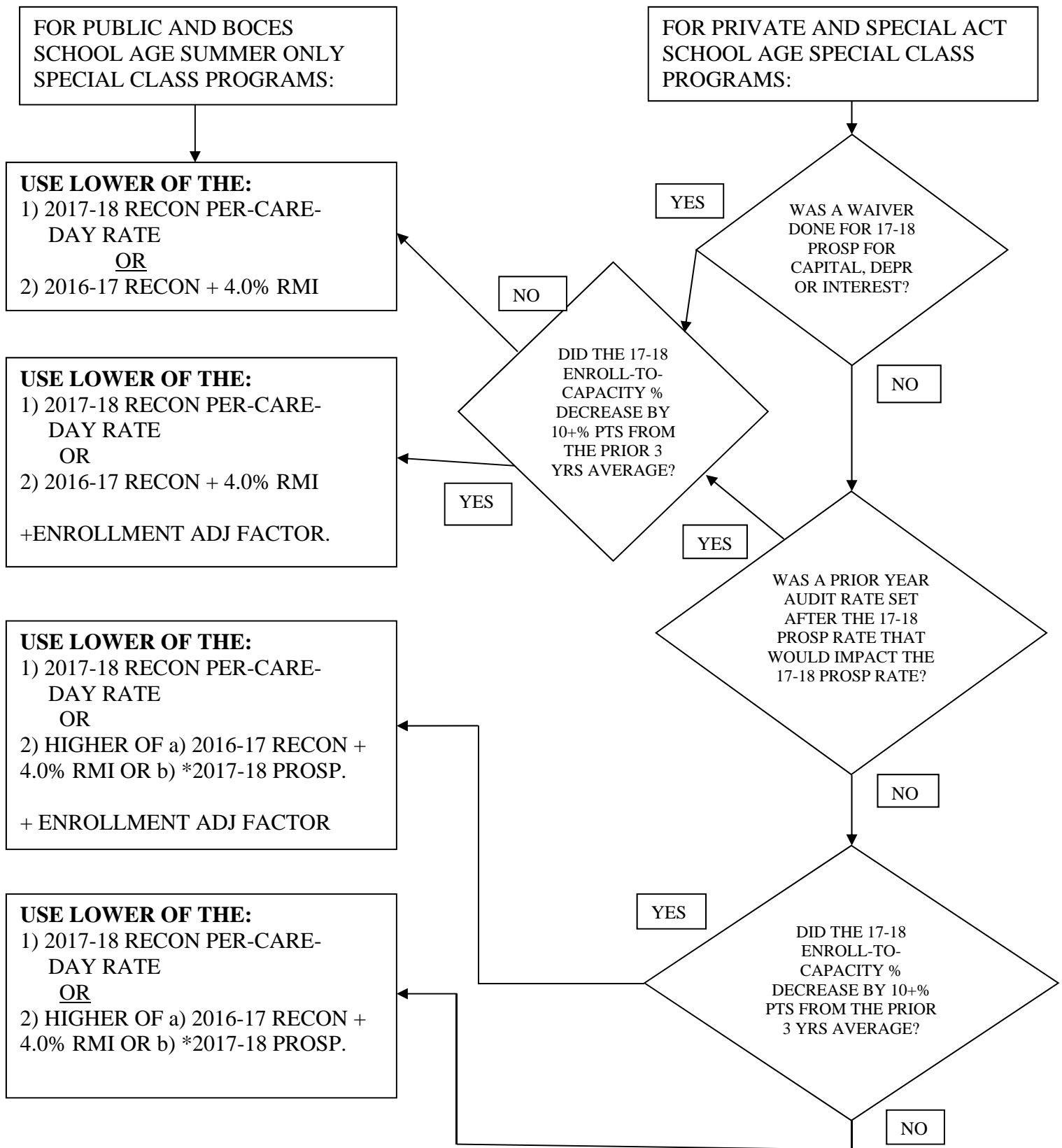
The general RSU office information is listed below:

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

Enclosures:

- Attachment I: 2017-18 Reconciliation Process
- Attachment II: 2017-18 Regional Weighted Average Per Diem Tuition Rates
- Attachment III: 2017-18 1:1 Aide Add-on Rates
- Attachment IV: 2017-18 School-Age Non-Special Class Regional Rates

ATTACHMENT I - 2017-18 RECONCILIATION PROCESS-SCHOOL AGE



*SED RESERVES THE RIGHT TO APPLY 2a IF THE APPLICATION OF THE 2017-18 PROSP RATE WOULD RESULT IN AN INAPPROPRIATE BENEFIT.

REFER TO ITEM E. 2017-18 RECONCILIATION PROCESS IN SECTION I OF THE MEMO

Attachment II

2017-18 Regional Weighted Average Per Diem Tuition Rates

County	BEDS Code	School Age	School Age
		Two Month	Twelve Month
		RWAPD	RWAPD
1 ALBANY	04	\$ 132.62	\$ 181.43
2 ALLEGANY	11	\$ 129.27	\$ 190.96
3 BROOME	09	\$ 129.27	\$ 190.96
4 CATTARAUGUS	11	\$ 129.27	\$ 190.96
5 CAYUGA	08	\$ 129.27	\$ 190.96
6 CHAUTAUQUA	11	\$ 129.27	\$ 190.96
7 CHEMUNG	10	\$ 129.27	\$ 190.96
8 CHENANGO	09	\$ 129.27	\$ 190.96
9 CLINTON	05	\$ 129.27	\$ 190.96
10 COLUMBIA	04	\$ 132.62	\$ 181.43
11 CORTLAND	08	\$ 129.27	\$ 190.96
12 DELAWARE	09	\$ 129.27	\$ 190.96
13 DUTCHESS	03	\$ 129.27	\$ 233.88
14 ERIE	13	\$ 129.27	\$ 191.69
15 ESSEX	05	\$ 129.27	\$ 190.96
16 FRANKLIN	06	\$ 129.27	\$ 190.96
17 FULTON	04	\$ 132.62	\$ 181.43
18 GENESEE	12	\$ 158.90	\$ 190.96
19 GREENE	04	\$ 132.62	\$ 181.43
20 HAMILTON	05	\$ 129.27	\$ 190.96
21 HERKIMER	07	\$ 129.27	\$ 190.96
22 JEFFERSON	06	\$ 129.27	\$ 190.96
23 LEWIS	06	\$ 129.27	\$ 190.96
24 LIVINGSTON	12	\$ 158.90	\$ 190.96
25 MADISON	08	\$ 129.27	\$ 190.96
26 MONROE	12	\$ 158.90	\$ 190.96
27 MONTGOMERY	04	\$ 132.62	\$ 181.43
28 NASSAU	02	\$ 135.49	\$ 245.54
30 NEW YORK CITY	01	\$ 257.21	\$ 213.64
40 NIAGARA	13	\$ 129.27	\$ 191.69
41 ONEIDA	07	\$ 129.27	\$ 190.96
42 ONONDAGA	08	\$ 129.27	\$ 190.96
43 ONTARIO	12	\$ 158.90	\$ 190.96
44 ORANGE	03	\$ 154.59	\$ 233.88
45 ORLEANS	12	\$ 158.90	\$ 190.96
46 OSWEGO	08	\$ 129.27	\$ 190.96
47 OTSEGO	09	\$ 129.27	\$ 190.96
48 PUTNAM	03	\$ 154.59	\$ 233.88
49 RENSSELAER	04	\$ 132.62	\$ 181.43
50 ROCKLAND	03	\$ 154.59	\$ 233.88
51 ST. LAWRENCE	06	\$ 129.27	\$ 190.96
52 SARATOGA	04	\$ 132.62	\$ 181.43
53 SCHENECTADY	04	\$ 132.62	\$ 181.43
54 SCHOHARIE	04	\$ 132.62	\$ 181.43
55 SCHUYLER	10	\$ 129.27	\$ 190.96
56 SENECA	12	\$ 158.90	\$ 190.96
57 STEUBEN	10	\$ 129.27	\$ 190.96
58 SUFFOLK	02	\$ 135.49	\$ 245.54
59 SULLIVAN	03	\$ 154.59	\$ 233.88
60 TIOGA	09	\$ 129.27	\$ 190.96
61 TOMPKINS	09	\$ 129.27	\$ 190.96
62 ULSTER	03	\$ 154.59	\$ 233.88
63 WARREN	05	\$ 129.27	\$ 190.96
64 WASHINGTON	05	\$ 129.27	\$ 190.96
65 WAYNE	12	\$ 158.90	\$ 190.96
66 WESTCHESTER	03	\$ 154.59	\$ 233.88
67 WYOMING	13	\$ 129.27	\$ 191.69
68 YATES	12	\$ 158.90	\$ 190.96

Attachment III

2017-2018 Regional Weighted Average Per Diem 1:1 Aide Tuition Rates

<u>County</u>	<u>1:1 Aides 2017-2018 School Age</u>
1 ALBANY	\$ 107.23
2 ALLEGANY	\$ 101.04
3 BROOME	\$ 101.04
4 CATTARAUGUS	\$ 101.04
5 CAYUGA	\$ 101.04
6 CHAUTAUQUA	\$ 101.04
7 CHEMUNG	\$ 101.04
8 CHENANGO	\$ 101.04
9 CLINTON	\$ 101.04
10 COLUMBIA	\$ 107.23
11 CORTLAND	\$ 101.04
12 DELAWARE	\$ 101.04
13 DUTCHESS	\$ 124.59
14 ERIE	\$ 100.15
15 ESSEX	\$ 101.04
16 FRANKLIN	\$ 101.04
17 FULTON	\$ 107.23
18 GENESEE	\$ 103.81
19 GREENE	\$ 107.23
20 HAMILTON	\$ 101.04
21 HERKIMER	\$ 101.04
22 JEFFERSON	\$ 101.04
23 LEWIS	\$ 101.04
24 LIVINGSTON	\$ 103.81
25 MADISON	\$ 101.04
26 MONROE	\$ 103.81
27 MONTGOMERY	\$ 107.23
28 NASSAU	\$ 115.27
30 NEW YORK CITY	\$ 140.84

<u>County</u>	<u>1:1 Aides 2017-2018 School Age</u>
40 NIAGARA	\$ 100.15
41 ONEIDA	\$ 101.04
42 ONONDAGA	\$ 101.04
43 ONTARIO	\$ 103.81
44 ORANGE	\$ 124.59
45 ORLEANS	\$ 103.81
46 OSWEGO	\$ 101.04
47 OTSEGO	\$ 101.04
48 PUTNAM	\$ 124.59
49 RENSSELAER	\$ 107.23
50 ROCKLAND	\$ 124.59
51 ST. LAWRENCE	\$ 101.04
52 SARATOGA	\$ 107.23
53 SCHENECTADY	\$ 107.23
54 SCHOHARIE	\$ 107.23
55 SCHUYLER	\$ 101.04
56 SENECA	\$ 103.81
57 STEUBEN	\$ 101.04
58 SUFFOLK	\$ 115.27
59 SULLIVAN	\$ 124.59
60 TIOGA	\$ 101.04
61 TOMPKINS	\$ 101.04
62 ULSTER	\$ 124.59
63 WARREN	\$ 101.04
64 WASHINGTON	\$ 101.04
65 WAYNE	\$ 103.81
66 WESTCHESTER	\$ 124.59
67 WYOMING	\$ 100.15
68 YATES	\$ 103.81

Attachment IV

2017-2018 School Age Summer Non-Special Class Regional Average Rates for Program Code 9015

	2017-18 Regional Average Rates
County	
1 ALBANY	\$ 46
2 ALLEGANY	\$ 38
3 BROOME	\$ 38
4 CATTARAUGUS	\$ 39
5 CAYUGA	\$ 39
6 CHAUTAUQUA	\$ 40
7 CHEMUNG	\$ 35
8 CHENANGO	\$ 36
9 CLINTON	\$ 44
10 COLUMBIA	\$ 44
11 CORTLAND	\$ 40
12 DELAWARE	\$ 36
13 DUTCHESS	\$ 50
14 ERIE	\$ 49
15 ESSEX	\$ 42
16 FRANKLIN	\$ 39
17 FULTON	\$ 42
18 GENESEE	\$ 43
19 GREENE	\$ 40
20 HAMILTON	\$ 39
21 HERKIMER	\$ 42
22 JEFFERSON	\$ 40
23 LEWIS	\$ 39
24 LIVINGSTON	\$ 39
25 MADISON	\$ 40
26 MONROE	\$ 42
27 MONTGOMERY	\$ 44
28 NASSAU	\$ 64
30 NEW YORK CITY	\$ 49

	2017-18 Regional Average Rates
County	
40 NIAGARA	\$ 47
41 ONEIDA	\$ 46
42 ONONDAGA	\$ 42
43 ONTARIO	\$ 40
44 ORANGE	\$ 50
45 ORLEANS	\$ 44
46 OSWEGO	\$ 42
47 OTSEGO	\$ 36
48 PUTNAM	\$ 63
49 RENSSELAER	\$ 46
50 ROCKLAND	\$ 61
51 ST. LAWRENCE	\$ 40
52 SARATOGA	\$ 49
53 SCHENECTADY	\$ 46
54 SCHOHARIE	\$ 40
55 SCHUYLER	\$ 40
56 SENECA	\$ 38
57 STEUBEN	\$ 39
58 SUFFOLK	\$ 58
59 SULLIVAN	\$ 46
60 TIOGA	\$ 38
61 TOMPKINS	\$ 39
62 ULSTER	\$ 53
63 WARREN	\$ 43
64 WASHINGTON	\$ 43
65 WAYNE	\$ 38
66 WESTCHESTER	\$ 64
67 WYOMING	\$ 42
68 YATES	\$ 39