



**THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
OMS - STATE AID UNIT
507 WEST HALL, EDUCATION BUILDING
ALBANY, NEW YORK 12234**

**APPLICATION AND CLAIM FOR AN APPORTIONMENT
PURSUANT TO CHAPTER 56 OF THE LAWS OF 2025**

Public Pension (4/26)

GENERAL INSTRUCTIONS: Only those school districts wishing to accrue the apportionment provided pursuant to Chapter 56 of the Laws of 2025 as revenue to the 2025-26 school year, and thereby reduce revenues in the 2026-27 school year by an equal amount, should complete and submit this form. No apportionment may be claimed on this form in excess of the additional accruals required to be made by school districts in the 2004-05 and 2005-06 school years associated with changes for such public pension liabilities, as well as any additional costs associated with such public pension liabilities. An original copy of the required Board Resolution approved by the president of the board of education or the trustees and one (1) completed copy of the form should be filed by the district with the State Aid Unit not later than June 30, 2026. This application will be accepted electronically or based on date of postmark. If approved, the claimed apportionment will be paid in September 2026.

School District Name: _____

1. School district's total additional pension accrual required to be accounted for in the 2004-05 and 2005-06 school years pursuant to GASB Technical Bulletin No. 2004-2 \$ _____
2. Additional costs associated with changes for such public pension liabilities \$ _____
3. 2025-26 Apportionment requested pursuant to Chapter 56, Laws of 2025 (Can not exceed entry 1 plus entry 2) \$ _____
4. Certification:

I certify that the apportionment herein claimed is for the additional accruals required to be accounted for in the 2004-05 and 2005-06 school years pursuant to GASB Technical Bulletin 2004-2 and additional costs associated with such public pension liabilities and that such claim has been approved by the President of the Board of Education or the Trustees on _____. I understand that this apportionment of aid will be paid in September 2026, and general aid payable during the 2026-27 school year will be reduced in an amount equal to the apportionment and in the following order: The lottery apportionment followed by the fixed fall payments, and then followed by the district's payments to the teachers' retirement system, and any remainder to be deducted from the individualized payments due the district.

For the School District:

By: _____

Title: _____

Date: _____