



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

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Date: April 07, 2026

To: Superintendents of Public School Districts  
District Superintendents (Information Only)

From: State Aid Payment Unit

Subject: Form for eligibility for Special Apportionment for Salary Expenses to accrue to 2025-26 from 2026-27(formerly known as Chapter 1 accrual).

Chapter 56 of the Laws of 2025 provides an apportionment to school districts for salary expenses incurred between April 1, 2026, and June 30, 2026, up to a maximum amount equal to the school district's Deficit Reduction Assessment of December 1990 plus the Gap Elimination Adjustments for 2010-11 and 2011-12. Upon application, this apportionment is available to the school district as revenue to the 2025-26 school year and may be used to offset any potential General Fund deficit as of June 30, 2026, resulting from the impact upon district revenues of the Deficit Reduction Assessment and Gap Elimination Adjustments. The apportionment will be paid in September 2026, and this amount will first be deducted from the following payments in the following order: The Lottery apportionment followed by the fixed fall payments, followed by the district's payments to the Teacher's Retirement System, and any remainder will be deducted from the individualized payments due the district.

To apply for the apportionment, the school district must complete and submit to the State Aid Unit one copy of the enclosed form [SA-1](#) (📎 99KB), "Application and Claim for an Apportionment Pursuant to Chapter 56 of the Laws of 2025," not sooner than June 08, 2026 but not later than June 19, 2026. Applications will be accepted electronically or based on the date of postmark. Such application shall be made by a school district after the board of education or trustees have adopted a resolution to do so. The application should contain an original signature and must be accompanied by an original copy of the Board Resolution.

Questions regarding the apportionment or the application and claim procedures may be directed to the State Aid Payment Unit at 518-474-2977.