



**Mayor Mike Spano**

**CITY OF YONKERS**

**John A. Liszewski**  
Commissioner of Finance

**DEPARTMENT OF FINANCE AND MANAGEMENT SERVICES**

**Third Floor**  
One Larkin Center  
Yonkers, NY 10701

Tel. 914.377.6100  
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June 16, 2021

The University of the State of New York  
The State Education Department  
State Aid Payment Unit  
Room 507 W, Education Building  
Albany, New York 12234

Attn: Ms. Maria Casile

Dear Ms. Casile

Enclosed are the signed Board Resolution and State Aid Voucher for an apportionment of \$15,035,166, according to Chapter 54 of the Laws of 2020 (Public Pension Accrual), for school year 2021-2022.

If you have any questions, please feel free to contact my office.

Sincerely,

Desmond Barnett  
Chief Accountant

DB:  
Enclosures

cc: Dr. E. Quezada  
J. Liszewski  
M. Tavares  
A. Rayko

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 59 OF THE LAWS OF 2020

Public Pension (5/21)

**GENERAL INSTRUCTIONS:** Only those school districts wishing to accrue the apportionment provided pursuant to Chapter 59 of the Laws of 2020 as revenue to the 2020-21 school year, and thereby reduce revenues in the 2021-22 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, 2021. This application will be accepted based on date of postmark. If approved, the claimed apportionment will be paid in September 2021.

School District Name: Yonkers Public Schools

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 \$ 15,035,166
2. Additional costs associated with changes for such public pension liabilities \$ 0
3. 2020-21 Apportionment requested pursuant to Chapter 59, Laws of 2020 (Can not exceed entry 1 plus entry 2) \$ 15,035,166
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 2021, and general aid payable during the 2021-22 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 Municipality:

For the School District:

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: Mayor

Title: Superintendent

Date: \_\_\_\_\_

Date: \_\_\_\_\_



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

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STATE AID, 507 WEST EB, ALBANY, NEW YORK 12234  
Tel. (518) 474-2977  
Fax (518) 474-3547  
<http://www.stateaid.nysed.gov>

Date: May 11, 2021

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

From: State Aid Payment Unit

Subject: Public Pension Accrual Pursuant to Chapter 59 of the Laws of 2020

Chapter 59 of the Laws of 2020 provides for an apportionment to school districts for public pension accruals required to be accounted for in the 2004-05 and 2005-06 school years and associated with changes for such public pension liabilities. Upon application, this apportionment is available to the school district as revenue to the 2020-21 school year and may be used to offset any General Fund deficit as of June 30, 2021 resulting from the impact upon school district revenues of these additional pension accruals. The apportionment will be paid in September 2021, and general aid payable during the 2021-22 school year will be reduced in an amount equal to the apportionment 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 will be deducted from the individualized payments due the district.

To apply for the apportionment, a school district must complete and submit to the State Aid Unit one copy of the Public Pension Accrual Form, "Application and Claim for An Apportionment Pursuant to Chapter 59 of the Laws of 2020" no later than June 30, 2021.

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