

LISBON CENTRAL SCHOOL DISTRICT

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Lisbon, New York 13658
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lisboncsd.org

Towns of Lisbon, Madrid, Waddington

PROPOSED THREE-PART BUDGET

2022-2023 SCHOOL YEAR

BUDGET HEARING

May 5, 2022

6:00 PM

ANNUAL MEETING: BUDGET VOTE/BOARD ELECTION

May 17, 2022

**LISBON CENTRAL SCHOOL DISTRICT
THREE PART
PROPOSED BUDGET SUMMARY 2022-2023**

Summary of Adopted Administrative Budget

	<u>2021-22</u>	<u>2022-23</u>
Salary for Superintendent of Schools	\$ 130,728	\$ 137,937
Support Services Salaries	422,535	446,602
Employee Benefits for Superintendent	37,677	38,058
Support Services Benefits	252,576	237,314
Contractual	143,675	155,675
Materials & Supplies	6,500	5,000
BOCES Services	<u>694,490</u>	<u>750,474</u>
Total Administrative Budget	<u>\$ 1,688,181</u>	<u>\$ 1,771,060</u>

Summary of Adopted Capital Budget

Personnel Services	\$ 267,269	\$ 313,530
Employee Benefits	\$ 122,633	\$ 150,074
Equipment	25,000	0
Contractual	333,000	331,000
Materials & Supplies	36,000	36,000
BOCES Services	38,961	40,437
Debt Service	<u>1,808,670</u>	<u>1,464,625</u>
Total Capital Budget	<u>\$ 2,631,533</u>	<u>\$ 2,335,666</u>

Summary of Adopted Program Budget

Instruction Regular School	\$ 3,267,104	\$ 3,193,987
Special Apportionment Programs	2,229,129	2,422,708
Occupational Education	677,304	795,842
Instruction School Library	143,093	142,475
Instruction Computer	227,511	252,316
Guidance	198,037	208,380
Health Services	83,000	80,500
Psychological Services	88,000	93,738
Co-Curricular/Interscholastic	221,847	219,972
Pupil Transportation	909,772	697,700
Interfund Transfers	33,000	33,000
Fringe Benefits	<u>3,492,702</u>	<u>3,766,167</u>
Total Program Budget	<u>\$ 11,570,499</u>	<u>\$ 11,906,785</u>
Total Combined Budget	<u>\$ 15,890,213</u>	<u>\$ 16,013,511</u>

**LISBON CENTRAL SCHOOL DISTRICT
ADMINISTRATIVE BUDGET**

Board of Education

	<u>2021-22</u>	<u>2022-23</u>
Contractual Expense	\$ 12,500	\$ 15,500
Materials & Supplies	3,000	1,000
BOCES Services	4,528	4,500
District Clerk	3,600	7,340
District Meeting Expense	<u>1,175</u>	<u>1,175</u>
Total Board of Education	<u>\$ 24,803</u>	<u>\$ 29,515</u>

Central Administration

Salaries	\$ 152,776	\$ 158,647
Contractual	8,500	8,500
Materials & Supplies	<u>1,000</u>	<u>1,000</u>
Total Central Administration	<u>\$ 162,276</u>	<u>\$ 168,147</u>

Finance/Staff

Materials & Supplies	\$ 500	\$ 500
BOCES Services	203,409	233,580
Auditing	12,000	17,500
Tax Collection	4,500	6,000
Legal & Personnel	<u>8,000</u>	<u>8,000</u>
Total Finance	<u>\$ 228,409</u>	<u>\$ 265,580</u>

Central Printing and Mailing

Contractual	<u>\$ 45,000</u>	<u>\$ 45,000</u>
Total Central Printing and Mailing	<u>\$ 45,000</u>	<u>\$ 45,000</u>

**LISBON CENTRAL SCHOOL DISTRICT
ADMINISTRATIVE BUDGET**

	<u>2021-22</u>	<u>2022-23</u>
<u>Special Items</u>		
Unallocated Insurance	\$ 42,000	\$ 44,000
School Association Dues	6,500	6,500
BOCES Capital and Administration	<u>486,553</u>	<u>512,394</u>
Total Special Items	<u>\$ 535,053</u>	<u>\$ 562,894</u>
<u>Supervision</u>		
Salaries	\$ 277,948	\$ 298,469
Contractual	3,500	3,500
Materials & Supplies	<u>2,000</u>	<u>2,500</u>
Total Supervision	<u>\$ 283,448</u>	<u>\$ 304,469</u>
<u>Operation and Maintenance of Plant</u>		
Salaries	<u>\$ 58,939</u>	<u>\$ 60,083</u>
<u>Pupil Transportation</u>		
Salaries	<u>\$ 60,000</u>	<u>\$ 60,000</u>
<u>Fringe Benefits</u>	<u>\$ 290,253</u>	<u>\$ 275,372</u>
 Total Administrative Budget	 <u>\$ 1,688,181</u>	 <u>\$ 1,771,060</u>
Total Prior Year Administrative Budget	<u>\$ 1,477,239</u>	<u>\$ 1,688,181</u>
Dollar Difference	<u>\$ 210,942</u>	<u>\$ 82,879</u>
Percent Difference	14.28%	4.91%

**LISBON CENTRAL SCHOOL DISTRICT
CAPITAL BUDGET**

Operation of Plant

	<u>2021-22</u>	<u>2022-23</u>
Salaries	\$ 267,269	\$ 313,530
Equipment	25,000	-
Contractual	322,500	320,500
Materials & Supplies	30,000	30,000
BOCES Services	<u>38,961</u>	<u>40,437</u>
Total Operation of Plant	<u>\$ 683,730</u>	<u>\$ 704,467</u>

Maintenance of Plant

Contractual	10,500	10,500
Materials & Supplies	6,000	6,000
BOCES Services	<u>-</u>	<u>-</u>
Total Maintenance of Plant	<u>\$ 16,500</u>	<u>\$ 16,500</u>

Refund of Property Taxes

<u>\$ -</u>	<u>\$ -</u>
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Fringe Benefits

<u>\$ 122,633</u>	<u>\$ 150,074</u>
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Debt Service

Bond Principal	\$ 625,000	\$ 845,000
Bond Interest	183,670	177,581
BAN Principal - Capital Project	-	205,000
BAN Interest - Capital Project	-	237,044
Bus Purchase	<u>1,000,000</u>	<u>-</u>
Total Debt Service	<u>\$ 1,808,670</u>	<u>\$ 1,464,625</u>

Total Capital Budget	<u>\$ 2,631,533</u>	<u>\$ 2,335,666</u>
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Total Prior Year Capital Budget	<u>\$ 2,146,937</u>	<u>\$ 2,631,533</u>
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Dollar Difference	<u>\$ 484,596</u>	<u>\$ (295,867)</u>
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Percent Difference	22.57%	-11.24%
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**LISBON CENTRAL SCHOOL DISTRICT
PROGRAM BUDGET**

Instructional Regular School

	<u>2021-22</u>	<u>2022-23</u>
In Service Training	\$ 69,000	\$ 71,000
Salaries	2,778,104	2,779,987
Contractual Expense	55,000	12,000
Materials & Supplies	70,000	70,000
Tuition	12,000	12,000
Textbooks	45,000	45,000
BOCES Services	<u>238,000</u>	<u>204,000</u>
Total Regular School	<u>\$ 3,267,104</u>	<u>\$ 3,193,987</u>

Special Apportionment Programs

Salaries	\$ 575,000	\$ 783,083
Contractual	300,000	225,000
Materials & Supplies	3,000	3,000
BOCES Services	<u>1,351,129</u>	<u>1,411,625</u>
Total Special Apportionment Program	<u>\$ 2,229,129</u>	<u>\$ 2,422,708</u>

Occupational Education

Salaries	\$ 72,500	\$ 115,092
Materials & Supplies	6,650	6,650
BOCES Services	<u>598,154</u>	<u>674,100</u>
Total Occupational Education	<u>\$ 677,304</u>	<u>\$ 795,842</u>

Instructional Media - School Library or Audiovisual

Salaries	\$ 60,000	\$ 63,175
Equipment	3,000	-
Contractual	135	-
Materials & Supplies	3,500	3,500
Library Loan Program	3,600	3,800
BOCES Services	<u>72,858</u>	<u>72,000</u>
Total Instructional Media	<u>\$ 143,093</u>	<u>\$ 142,475</u>

**LISBON CENTRAL SCHOOL DISTRICT
PROGRAM BUDGET**

Computer Instruction

	<u>2021-22</u>	<u>2022-23</u>
Salaries	\$ 35,000	\$ 38,835
Computer Hardware	\$ 13,000	\$ 13,000
Computer Software	10,000	10,000
BOCES Services	<u>169,511</u>	<u>190,481</u>
Total Computer Instruction	<u>\$ 227,511</u>	<u>\$ 252,316</u>

Guidance

Salaries	\$ 176,000	\$ 186,677
Contractual	1,000	1,000
Materials & Supplies	1,900	1,900
BOCES Services	<u>19,137</u>	<u>18,803</u>
Total Guidance	<u>\$ 198,037</u>	<u>\$ 208,380</u>

Health Services

Salaries	\$ 61,500	\$ 63,000
Contractual	19,000	15,000
Materials & Supplies	<u>2,500</u>	<u>2,500</u>
Total Health Services	<u>\$ 83,000</u>	<u>\$ 80,500</u>

Psychological Services

Salaries	\$ 88,000	\$ 92,738
Materials & Supplies	<u>-</u>	<u>1,000</u>
Total Psychological Services	<u>\$ 88,000</u>	<u>\$ 93,738</u>

Co-Curricular/Interscholastic

Salaries	\$ 126,700	\$ 135,350
Contractual	61,000	56,000
Materials & Supplies	23,000	18,000
BOCES Services	<u>11,147</u>	<u>10,622</u>
Total Co-Curricular/Interscholastic	<u>\$ 221,847</u>	<u>\$ 219,972</u>

**LISBON CENTRAL SCHOOL DISTRICT
PROGRAM BUDGET**

Pupil Transportation

	<u>2021-22</u>	<u>2022-23</u>
Salaries	\$ 350,000	\$ 520,000
Contractual	470,400	76,200
Materials & Supplies	85,000	97,000
BOCES Services	<u>4,372</u>	<u>4,500</u>
Total Pupil Transportation	<u>\$ 909,772</u>	<u>\$ 697,700</u>

Interfund Transfers

Food Service	\$ 5,000	\$ 5,000
Federal Fund	<u>28,000</u>	<u>28,000</u>
Total Interfund Transfers	<u>\$ 33,000</u>	<u>\$ 33,000</u>

<u>Fringe Benefits</u>	<u>\$ 3,492,702</u>	<u>\$ 3,766,167</u>
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Total Program Budget	<u>\$ 11,570,499</u>	<u>\$ 11,906,785</u>
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Total Prior Year Program Budget	<u>\$ 11,397,593</u>	<u>\$ 11,570,499</u>
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Dollar Difference	\$ 172,906	\$ 336,286
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Percent Difference	1.52%	2.91%
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**LISBON CENTRAL SCHOOL DISTRICT
ANTICIPATED REVENUES**

Local Sources

	<u>2021-22</u>	<u>2022-23</u>
Other Payments in Lieu of Taxes	\$ 600	\$ 600
Charges for Services	\$ 180,000	\$ 200,000
Use of Money & Property	\$ 10,000	\$ 5,000
Other Revenue	<u>\$ 75,000</u>	<u>\$ 80,000</u>
Total Local Sources	<u>\$ 265,600</u>	<u>\$ 285,600</u>

State and Federal Sources

Foundation Aid, BOCES, Excess Cost	\$ 8,943,029	\$ 9,963,735
Textbook, Software, Library, Hardware Aid	<u>54,864</u>	<u>54,409</u>
Total State & Federal Sources	<u>\$ 8,997,893</u>	<u>\$ 10,018,144</u>

<u>Serial Bonds</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
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<u>Estimated Tax Levy</u>	<u>\$ 3,830,411</u>	<u>\$ 3,907,019</u>
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<u>Appropriated Fund Balance</u>	<u>\$ 1,497,309</u>	<u>\$ 1,532,248</u>
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<u>Appropriated Reserves</u>	<u>\$ 299,000</u>	<u>\$ 270,500</u>
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Total Combined Revenue	<u><u>\$ 15,890,213</u></u>	<u><u>\$ 16,013,511</u></u>
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Property Tax Report Card
511602 - LISBON CSD

2021-2022 - Page 1
Official - as of 04/12/2022 09:01
AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 25, 2022

Form Preparer Name:
Preparer's Telephone Number:

MICHAEL ROBINSON
315-393-4951

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	15,890,213	16,013,511	0.78 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	3,830,411	3,907,019	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	3,830,411	3,907,019	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	77,943	83,678	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	3,752,468	3,867,381	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	3,752,468	3,823,341	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	44,040	
Public School Enrollment	585	590	0.85 %
Consumer Price Index			4.7 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	1,931,241	2,163,507
Assigned Appropriated Fund Balance	1,497,309	1,532,248
Adjusted Unrestricted Fund Balance	433,932	631,259
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.73 %	3.94 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	0	0	Pay for Capital project expenses
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	358,699	358,700	Pay Unemployment Insurance claims
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	983,525	983,750	Pay for Debt associated with capital construction
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			

Liability	To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	ACCRUED EMPLOYEE BENEFIT For accrued 'employee benefits' due to employees upon termination of service.	389,654	389,700	Pay for accrued employee benefits upon retirement
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE ERS For employer retirement contributions to the State and Local Employees' Retirement System.	111,995	462,000	Pay for Employee Retirement due to ERS
Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve + (add)		<input type="text"/>	<input type="text"/>	

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready

LISBON CSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (58.87 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	338	25	7.4%
Hispanic or Latino	2	—	—
Multiracial	1	—	—
White	335	25	7.5%
English Language Learners	3	—	—
Students with Disabilities	44	4	9.1%
Economically Disadvantaged	143	19	13.3%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	38	35	92.1%
	5-Year	38	38	100%
	6-Year	37	37	100%
American Indian or Alaska Native	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Black or African American	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Hispanic or Latino	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Multiracial	4-Year	2	—	—
	5-Year	1	—	—
	6-Year	0	—	—
White	4-Year	37	34	91.9%
	5-Year	37	37	100%
	6-Year	37	37	100%
English Language Learners	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Students with Disabilities	4-Year	9	—	—
	5-Year	9	—	—
	6-Year	9	—	—
Economically Disadvantaged	4-Year	38*	36	94.7%
	5-Year	35*	35	100%
	6-Year	31*	31	100%

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	179	7	3.9%
Hispanic or Latino	2	—	—
White	177	7	4%
English Language Learners	1	—	—
Students with Disabilities	23	—	—
Economically Disadvantaged	79	5	6.3%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	31%	26%	8%	24%	40%	29%	8%
Students with Disabilities	73%	18%	7%	1%	61%	30%	7%	2%
American Indian or Alaska Native	.	.	.	.	.	.	.	.
Asian	21%	27%	34%	17%	8%	23%	43%	26%
Native Hawaiian/Other Pacific Islander	.	.	.	.	.	.	.	.
Black or African American	53%	31%	14%	2%	43%	40%	16%	1%
Hispanic or Latino	45%	32%	19%	4%	33%	45%	19%	2%
White	24%	32%	33%	11%	14%	39%	38%	9%
Multiracial	24%	23%	35%	18%	15%	42%	31%	12%
English Language Learners	78%	17%	4%	.	51%	40%	8%	1%
Economically Disadvantaged	49%	31%	17%	3%	33%	43%	21%	3%

NEW YORK STATE NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30%	38%	28%	4%	34%	32%	22%	11%
Students with Disabilities	58%	31%	10%	1%	72%	22%	5%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	33%	36%	10%	15%	25%	29%	31%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43%	38%	17%	1%	55%	30%	12%	3%
Hispanic or Latino	41%	38%	19%	2%	49%	35%	14%	3%
White	20%	39%	35%	6%	23%	33%	29%	15%
Multiracial	*	*	*	*	*	*	*	*
English Language Learners	83%	16%	1%	*	88%	10%	2%	*
Economically Disadvantaged	40%	38%	20%	2%	47%	32%	16%	5%

*There are not sufficient data for this subgroup.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	84%	85%
Students with Disabilities	87%	87%	92%	95%
English Language Learners	89%	90%	88%	90%

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	31%	26%	9%	20%	40%	32%	9%
Students with Disabilities	70%	18%	9%	2%	51%	33%	14%	3%
American Indian or Alaska Native	50%	30%	17%	3%	32%	43%	22%	4%
Asian	18%	25%	35%	22%	7%	23%	41%	29%
Native Hawaiian/Other Pacific Islander	45%	31%	20%	4%	30%	40%	24%	5%
Black or African American	53%	30%	15%	3%	35%	45%	18%	2%
Hispanic or Latino	46%	31%	19%	4%	27%	45%	24%	3%
White	24%	31%	32%	12%	12%	36%	40%	12%
Multiracial	28%	32%	29%	11%	17%	40%	34%	10%
English Language Learners	65%	25%	8%	1%	41%	43%	15%	1%
Economically Disadvantaged	48%	31%	18%	3%	29%	45%	23%	3%

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28%	39%	29%	4%	32%	35%	23%	10%
Students with Disabilities	64%	27%	8%	1%	68%	23%	7%	2%
American Indian or Alaska Native	40%	41%	19%	1%	48%	37%	13%	3%
Asian	13%	30%	43%	13%	12%	24%	31%	33%
Native Hawaiian/Other Pacific Islander	38%	38%	23%	2%	47%	34%	15%	4%
Black or African American	47%	39%	14%	1%	54%	33%	11%	2%
Hispanic or Latino	38%	40%	20%	1%	43%	37%	16%	3%
White	19%	39%	36%	5%	21%	36%	30%	13%
Multiracial	24%	40%	31%	5%	28%	36%	25%	11%
English Language Learners	73%	24%	3%	*	73%	22%	4%	1%
Economically Disadvantaged	40%	40%	18%	1%	46%	36%	15%	3%

*There are not sufficient data for this subgroup.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	93%	93%	91%	92%
Students with Disabilities	89%	90%	90%	92%
English Language Learners	94%	95%	92%	93%

TOTAL COHORT GRADUATION RATE (2020-21)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	57	50	88%	15	26%	35	61%	0	0%	1	2%	5	9%	1	2%	0	0%
Female	30	30	100%	10	33%	20	67%	0	0%	0	0%	0	0%	0	0%	0	0%
Male	27	20	74%	5	19%	15	56%	0	0%	1	4%	5	19%	1	4%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
White	56	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	44	40	91%	15	34%	25	57%	0	0%	0	0%	3	7%	1	2%	0	0%
Students with Disabilities	13	10	77%	0	0%	10	77%	0	0%	1	8%	2	15%	0	0%	0	0%
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	57	50	88%	15	26%	35	61%	0	0%	1	2%	5	9%	1	2%	0	0%
Economically Disadvantaged	31	27	87%	8	26%	19	61%	0	0%	1	3%	2	6%	1	3%	0	0%
Not Economically Disadvantaged	26	23	88%	7	27%	16	62%	0	0%	0	0%	3	12%	0	0%	0	0%
Migrant	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Migrant	56	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	57	50	88%	15	26%	35	61%	0	0%	1	2%	5	9%	1	2%	0	0%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	57	50	88%	15	26%	35	61%	0	0%	1	2%	5	9%	1	2%	0	0%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	57	50	88%	15	26%	35	61%	0	0%	1	2%	5	9%	1	2%	0	0%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (22.42 megabytes)

CRDC Glossary and Guide

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THIS DOCUMENT WAS CREATED ON: APRIL 8, 2022, 3:22 PM EST

LISBON CSD

2019-20 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

**P-12
ENROLLMENT**



582

**NEEDS
RESOURCE
CATEGORY**



**High Need
Rural**

**DISTRICT
ABILITY TO
RAISE
LOCAL
FUNDS IS**



**significantly
less than
the
average
district in
the state**

**STUDENT
NEEDS ARE**



**slightly
less than
the state
average**

Student Demographics

Enrollment	LISBON CSD
All Students	582
Economically Disadvantaged	46%
Students with Disabilities	10%
English Language Learners	2%
» Race/Ethnicity	

Staffing Profile	LISBON CSD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	17%
Teachers with 4-20 Years of Experience %	45%
Teachers with 21+ Years of Experience %	38%

Comparison: How do per pupil expenditures compare?

**THIS
SCHOOL**



**DISTRICT OR
DISTRICT OF
LOCATION**



**COUNTY
AVERAGE**



**STATEWIDE
AVERAGE**



N/A

\$20,676.12

\$20,008.90

\$22,834.84

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	LISBON CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$9,757.80
» B. Administration (B1 + B2 + B3)	\$801.35
» C. All Other Spending (C1 + C2 + C3)	\$4,339.19
D. Total School Level (A + B + C)	\$14,898.34
» E. Central Instruction (E1 + E2 + E3 + E4)	\$155.53
» F. Central Administration (F1 + F2 + F3)	\$1,398.47
» G. All Other Central Spending (G1 + G2 + G3)	\$4,223.78
H. Total Central Costs	\$5,777.77
I. Total Spending (D + H)	\$20,676.12

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	LISBON CSD
J. Total School Level Local/State Spending	\$14,303.30
» K. Total School Level Federal Spending	\$595.04
L. Total Central Level Local/State Spending	\$5,702.69
M. Total Central Level Federal Spending	\$75.08
N. Total Spending (J + K + L + M)	\$20,676.12

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	LISBON CSD
-----------------------	------------

Excluded Expenditures	LISBON CSD
1. Transportation	\$786,410.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$12,548.00
4. Debt Service	\$705,186.00
5. Other	\$595,189.00
Percent Excluded from Total	15%
Total Expenditures	\$14,132,834.00

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Salary: Administrative Compensation Information
511602 - LISBON CSD

2021-2022 - Page 1
Official - as of 04/12/2022 08:27 AM

Form Due May 9, 2022

2022-2023 Salary Threshold =
\$150,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2022-2023.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2022-2023 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	137,937	38,058	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

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LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: April 8, 2022

Taxing Jurisdiction: Lisbon Central School

Fiscal Year Begining: 2022

Total equalized value in taxing jurisdiction: \$ 299,294,244

[illegible]

Equalized Total Assessed Value 299,294,244

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	7	49,554,940	16.56
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	27	5,211,112	1.74
13100	CO - GENERALLY	RPTL 406(1)	2	1,553,467	0.52
13500	TOWN - GENERALLY	RPTL 406(1)	19	2,940,268	0.98
13800	SCHOOL DISTRICT	RPTL 408	3	5,381,333	1.80
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	2,836,267	0.95
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	565,334	0.19
26100	VETERANS ORGANIZATION	RPTL 452	1	192,533	0.06
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	867,333	0.29
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	8	92,800	0.03
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	880,667	0.29
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	755,600	0.25
41400	CLERGY	RPTL 460	3	6,000	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,160	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	49	4,890,161	1.63
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	208	2,060,481	0.69
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	3,099	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	116,067	0.04
41834	ENHANCED STAR	RPTL 425	246	16,613,298	5.55
41854	BASIC STAR 1999-2000	RPTL 425	571	17,575,160	5.87
41864	Basic STAR (land belongs to ot	RPTL 425	5	120,400	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	60	1,032,474	0.34
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	11,600	0.00
42140	Anaerobic Digestion Facilities	RPTL 483-e	1	1,866,667	0.62
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	6	162,977	0.05
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	3,423	0.00

Equalized Total Assessed Value 299,294,244

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	23	3,540,398	1.18
Total Exemptions Exclusive of System Exemptions:					
Total System Exemptions:			1,270	118,840,019	39.71
Totals:			0	0	0.00
			1,270	118,840,019	39.71

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

NYS - Real Property System
County of St Lawrence
City of Ogdensburg
SWIS Code - 401200

Assessor's Report - 2021 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/31/2022 14:05:04
Total Assessed Value 52,830,147
Uniform Percentage 100.00

Equalized Total Assessed Value 52,830,147

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	49,052,407	92.85
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	1,550,000	2.93
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	11,128	0.02
Total Exemptions Exclusive of System Exemptions:					
			7	50,613,535	95.80
Total System Exemptions:			0	0	0.00
Totals:			7	50,613,535	95.80

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 242,697,100

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	502,533	0.21
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	24	3,643,255	1.50
13100	CO - GENERALLY	RPTL 406(1)	2	1,553,467	0.64
13500	TOWN - GENERALLY	RPTL 406(1)	19	2,940,268	1.21
13800	SCHOOL DISTRICT	RPTL 408	3	5,381,333	2.22
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	2,836,267	1.17
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	3	565,334	0.23
26100	VETERANS ORGANIZATION	RPTL 452	1	192,533	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	867,333	0.36
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	8	92,800	0.04
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	880,667	0.36
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	755,600	0.31
41400	CLERGY	RPTL 460	3	6,000	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,160	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	49	4,890,161	2.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	208	2,060,481	0.85
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	3,099	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	116,067	0.05
41834	ENHANCED STAR	RPTL 425	242	16,323,774	6.73
41854	BASIC STAR 1999-2000	RPTL 425	561	17,268,402	7.12
41864	Basic STAR (land belongs to ot	RPTL 425	5	120,400	0.05
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	58	1,017,331	0.42
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	11,600	0.00
42140	Anaerobic Digestion Facilities	RPTL 483-e	1	1,866,667	0.77
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	141,029	0.06

School District - 405002 Lisbon 2				Equalized Total Assessed Value	242,697,100
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	23	3,540,398	1.46
Total Exemptions Exclusive of System Exemptions:					
			1,242	67,582,959	27.85
Total System Exemptions:					
			0	0	0.00
Totals:					
			1,242	67,582,959	27.85

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

NYS - Real Property System
County of St Lawrence
Town of Madrid
SWIS Code - 405600

Assessor's Report - 2021 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/31/2022 14:05:04
Total Assessed Value 1,706,716
Uniform Percentage 84.00

Equalized Total Assessed Value 2,031,805

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	1	17,857	0.88
41834	ENHANCED STAR	RPTL 425	4	289,524	14.25
41854	BASIC STAR 1999-2000	RPTL 425	8	245,712	12.09
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	1,190	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	10,543	0.52
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	3,423	0.17
Total Exemptions Exclusive of System Exemptions:					
			17	568,249	27.97
Total System Exemptions:			0	0	0.00
Totals:			17	568,249	27.97

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 1,735,192

School District - 405002 Lisbon 2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41854	BASIC STAR 1999-2000	RPTL 425	2	61,046	3.52
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	13,953	0.80
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	277	0.02
Total Exemptions Exclusive of System Exemptions:					
			4	75,276	4.34
Total System Exemptions:			0	0	0.00
Totals:			4	75,276	4.34

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____