

# **Lamoille North Modified Unified Union School District**

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**FY2023 BUDGET INFORMATION MEETING**

**February 21, 2022**

## **The FY23 Budgets for LNMUUSD** **(p. 24-33 of the 2022 Annual Report):**

- Combined Elementary budget of \$15,018,228; combined Ed Spending of \$12,993,633; per equalized pupil spending of \$20,852
- Combined Secondary budget of \$15,521,287; combined Ed Spending of \$13,927,560; per equalized pupil spending of \$16,208
- Technical Center budget of \$3,368,599

## **Providing Educational Services, Health & Wellness Services, Transportation Services, and more for:**

- 6 Campuses, including GMTCC
- Grades Pre-K through 12
- 1,501 Student (10/1/21 count – excludes Cambridge Elementary)
- Ages 3 -18 plus

## **Elementary Level Afterschool Programming Participation:**

- Eden – 41 (34%)
- Johnson – 36 (18%)
- Hyde Park – 45 (26%)
- Waterville/Belvidere – 29 (41%)



## **Extra Programming Opportunities:**

**DEI Social Justice Committees:** Student led and directed committee at the HS/MS levels

**Outdoor Education:** Outdoor classrooms

**Maker Spaces:** Exploring STEM programming for kids

**Lego Robotics:** In and Afterschool program where kids explore AI, Robotics and Design through hands-on building

**Computer Shop:** Learn to build a desktop, install operating system, coding skills and problem solving

**Literary Magazine:** Students create non-fictional short stories and poems

**Music/Art & Performing Arts:** Multiple performances each year throughout the district schools

## **Extra Programming Opportunities (cont.):**

**Gardening:** Education in Farm-to-Table system and benefits

**Student Clubs:** French, Debate, GLOW, YATST, Honor Society, etc.

**Athletics:** Basketball, Football Partnership, Cross Country & Nordic Skiing, Track, Soccer, Dance, etc.

**Student Council:** Giving student body voice for program and opportunities to Administration

**International Studies and Trips:** Spain, Tanzania, Montreal

**Community Access:** Significant Community Use of all Facilities

## Budget Results To Date - Elementary Expenses (Board Approved 1-10-22)

	FY21 Approved	FY22 Approved	FY23 Proposed	Change FY22 to FY23	% Change
Non-Special Ed	\$10,642,501	\$11,183,298	\$11,594,787	\$411,489	3.68%
HPES Bond Principal FY23	\$364,390	\$364,390	\$744,314	\$379,924	
Special Education	<u>\$1,815,791</u>	<u>\$1,785,471</u>	<u>\$1,654,355</u>	<u>(\$131,116)</u>	<u>(7.34%)</u>
<b>General [tax] Funded</b>	<b>\$12,822,682</b>	<b>\$13,333,159</b>	<b>\$13,993,456</b>	<b>\$660,297</b>	<b>4.95%</b>
Grant [non-tax] Funded (State, Federal & Other)	\$601,068	\$544,778	\$1,024,773	\$479,995	88.11%
<b>Article X Total</b>	<u><b>\$13,423,750</b></u>	<u><b>\$13,877,937</b></u>	<u><b>\$15,018,228</b></u>	<u><b>\$1,140,291</b></u>	<u><b>8.22%</b></u>

## Budget Results To Date - Elementary Revenues (Board Approved 1-10-22)

	FY21 Approved	FY22 Approved	FY23 Proposed	Change FY22 to FY23	% Change
Non-Special Education	\$285,499	\$312,000	\$321,000	\$9,000	2.88%
Special Education	\$459,927	\$506,466	\$300,000	(\$206,466)	(40.76%)
Grant Funds (State, Federal & Other)	\$601,068	\$544,778	\$1,024,773	\$479,995	88.11%
Prior Year Surplus	<u>\$110,475</u>	<u>\$368,394</u>	<u>\$378,823</u>	<u>\$10,429</u>	<u>2.83%</u>
<b>Elementary Revenue</b>	<b>\$1,456,969</b>	<b>\$1,731,638</b>	<b>\$2,024,596</b>	<b>\$292,958</b>	<b>16.92%</b>



## Elementary Non-Grant Budget Drivers by Object: \$660,297 (increase of 4.95%)

	FY22 Budget	FY23 Budget	Change	% Change
Salaries	\$6,355,919	\$6,749,737	\$393,818	6.20%
Benefits:	\$2,670,670	\$2,644,180	(\$26,490)	(.99%)
Assessment	\$1,361,512	\$1,215,150	(\$146,362)	(10.75%)
Debt Service:				
Interest (ST)	\$52,702	\$34,784	(\$17,918)	(34%)
Interest (LT)	\$407,850	\$400,536	(\$7,314)	(1.79%)
Principal	\$116,769	\$496,924	\$380,155	325.56%
Professional Services	\$520,999	\$561,307	\$40,308	7.74%
Repairs & Maintenance	\$253,895	\$279,350	\$25,455	10.03%
Supplies & Equipment	\$716,124	\$707,159	(\$8,965)	(1.25%)
Other Services (tuition/transport/insurance)	\$590,007	\$649,069	\$59,062	10.01%
All Other	\$286,712	\$255,260	(\$31,452)	(10.97%)
<b>Total PreK-6 Expenses</b>	<b>\$13,333,159</b>	<b>\$13,993,456</b>	<b>\$660,297</b>	<b>4.95%</b>



## Notes Regarding Article X – Per Pupil Spending Increase:

- Article X includes required language (16VSA § 563(11)(D)) about the percentage increase of the Education Spending Per Equalized Pupil (14.43% LNMUUSD)
- The State Equalized Pupil calculation starts with a rolling two-year average of the fall enrollment numbers
- During the pandemic, the State waived using Fall 2020 enrollments due to the increase in home schooling in response to COVID-19 concerns
- Elementary enrollments across LNSU have not yet recovered to pre-pandemic levels, as shown in the following table:

<u>Fall</u>	<u>School</u>	<u>Enrollment</u>	<u>Two Year Avg.</u>
2018	Cambridge	327	-----
	Modified Unified	753	-----
2019	Cambridge	334	330.5
	Modified Unified	747	<b>750.0</b>
2020	Cambridge	309	Not used due to Pandemic
	Modified Unified	625	
2021	Cambridge	318	326.0
	Modified Unified	641	<b>694.0</b>

## **Notes Regarding Article X (cont.):**

- Reduced fall enrollment numbers due to the pandemic has held the equalized pupil numbers down
- Reduced equalized pupil numbers has artificially driven the spending the per equalized pupil up
- The Lamoille North MUUSD School Board, in preparation for fiscal year 2024 budget work, has begun the process of creating a work group to study:
  - Expected population growth and related projected enrollments (10 year)
  - *Faculty:Student* and *Staff:Student* ratios and what they mean in the context of the Vermont Education Quality Standards
  - Current and future facility use and costs in the context of the aforementioned enrollment growth study, standard per square footage costs, Vermont Education Quality Standards and School Safety Standards, cost of deferred maintenance, and facility age
  - Current and future Information Technology infrastructure needs in the aforementioned context
  - School Nutrition Programs (i.e. Universal Meals)
  - Student Health & Wellness Programs
  - And more....

## Budget Results To Date – Middle & High School Expenses (Board Approved 1-10-22)

	FY21 Approved	FY22 Approved	FY23 Proposed	Change FY22 to FY23	% Change
Non-Special Ed	\$13,067,148	\$13,131,532	\$13,788,811	\$657,279	5.01%
Special Education	<u>\$1,639,416</u>	<u>\$1,722,761</u>	<u>\$1,555,360</u>	<u>(\$167,401)</u>	<u>(9.72%)</u>
<b>General [tax] Funded</b>	<b>\$14,706,564</b>	<b>\$14,854,293</b>	<b>\$15,344,171</b>	<b>\$489,878</b>	<b>3.30%</b>
Grant [non-tax] Funded (State, Federal & Other)	----	----	<u>\$177,116</u>	<u>\$177,116</u>	<u>----</u>
<b>Article XI</b>	<u>\$14,706,564</u>	<u>\$14,854,293</u>	<u><b>\$15,521,287</b></u>	<u>\$666,994</u>	<u>4.49%</u>



## Budget Results To Date – Middle & High School Revenues (Board Approved 1-10-22)

	FY21 Approved	FY22 Approved	FY23 Proposed	Change FY22 to FY23	% Change
Non-Special Education	\$608,999	\$632,000	\$555,000	(\$77,000)	(12.18%)
Special Education	\$386,877	\$362,760	\$300,000	(\$62,760)	(17.30%)
Grant Funds (State, Federal & Other)	---	---	\$177,116	\$177,116	---
Prior Year Surplus	<u>\$137,977</u>	<u>\$431,606</u>	<u>\$561,611</u>	<u>\$130,005</u>	<u>30.12%</u>
<b>Secondary Revenue</b>	<b>\$1,133,853</b>	<b>\$1,426,366</b>	<b>\$1,593,727</b>	<b>\$167,361</b>	<b>11.73%</b>

## Middle & High Schools Non-Grant Budget Drivers by Object: \$489,878 (increase of 3.30%)

	FY22 Budget	FY23 Budget	Change	% Change
Salaries	\$6,705,602	\$6,845,698	\$140,096	2.09%
Benefits:	\$2,357,418	\$2,359,414	\$1,996	.08%
Assessment	\$1,626,762	\$1,438,109	(\$188,653)	(11.60%)
Debt Service:				
Interest (ST)	\$60,900	\$61,814	\$914	1.50%
Interest (LT)	\$42,033	\$40,883	(\$1,150)	(2.74%)
Principal	\$111,650	\$111,650	\$0	0%
Professional Services	\$522,319	\$652,708	\$130,389	24.96%
Repairs & Maintenance	\$186,623	\$214,065	\$27,442	14.70%
Supplies & Equipment	\$1,170,008	\$1,256,198	\$86,190	7.37%
Other Services (tuition/transport/insurance)	\$1,888,709	\$2,174,089	\$285,380	15.11%
All Other	\$182,269	\$189,543	\$7,274	3.99%
<b>Total MS &amp; HS Expenses</b>	<b>\$14,854,293</b>	<b>\$15,344,171</b>	<b>\$489,878</b>	<b>3.30%</b>

## Factors in Building FY23 Budget:

4.28%

**Forecast increase in Education Spending statewide (12/1/21)**

-0.4%

**Forecast decrease in equalized pupils statewide (12/1/21) –**  
FY21 ADM “Hold Harmless” will helping LNMUUSD

4.74%

**Forecast growth of spending per equalized pupil statewide (12/1/21)**

\$1.40

**Forecast Avg. State Property Tax Rate (12/1/21) –** LUMUUSD current  
FY23 estimated rate is \$1.4350

2.35%

**Forecast Avg. State announced income sensitivity (12/1/21)**

**\$12,937**

**State Property Yield as of 12/1/21** - Property Yield for FY22 was \$11,317

\$15,484

**State Income Yield as of 12/1/21** - Income Yield for FY22 was \$13,770

\$19,977

**Excess Spending Threshold** - In FY22 no LNSU or MUUSD Districts were  
subject to Threshold Penalties. No penalties are currently anticipated for  
FY23.

**\$1.482**

**State Non-Residential Property Tax Rate as of 12/1/21** - \$1.612 for FY22

\$940,434

**Est. June 30, 2021 Unassigned Fund Balances Available (excludes  
GMTCC)**

**\$940,434**

**LNMUUSD Combined Reserve Funds Applied to the following FY23 Budget**



## Considerations Regarding the following Estimated FY23 Tax Rates:

- Est. **DECREASE** in Pre-CLA tax rate of 8.620 Cents – or \$86.20 per \$100,000 of property value
- All FY2021 uncommitted surpluses have been applied to hold tax rates down. No additional funds will go to special reserves in FY2023.
- While the yield has increased significantly, the increase in property values has driven CLA rates down, thereby offsetting some of this tax savings. The following estimates reflect FY23 CLA as of 12/21/2021.
- The following key elements of the Homestead rate calculation, provided by the State, are preliminary at this point. Changes to these values will directly impact the final tax rates.
  - *Yields*
  - *Non-Residential Rate*
  - *Equalized Pupils*
  - *Common Level of Appraisal (CLA)*
- If statewide budgets come in with higher/lower spending than anticipated, the *Yield* rate could be adjusted to increase/decrease final tax rates.

# FY22 vs. FY23:

FY22 vs. FY23:	2021-2022 Elementary/Secondary		2022-2023 Elementary/Secondary			
	Equalized Pupils [FY23 EqPup as of 1/14/22]	663.56	840.35	623.15	859.28	
	Expenditures	13,877,937	14,854,293	15,018,228	15,5221,287	
	<u>Off-Setting Revenues</u>	<u>1,731,638</u>	<u>1,426,366</u>	<u>2,024,595</u>	<u>1,593,727</u>	
	Education Spending	12,146,299	13,427,927	12,993,633	13,927,560	
	Ed Cost/Equalized Pupil	\$18,305	\$15,979	\$20,852	\$16,208	
	Excess Spending Threshold	\$18,789		\$19,977		
	Yield	\$11,317		\$12,937		
	Est. Rate (before CLA)	1.6175	1.4119	1.6118	1.2529	
	% of Eq. pupils at each	53.17%	46.83%	50.75%	49.25%	
Base Rate	.8600	+	.6612	.8179	+	.6171
Blended LNMUUSD Rate FY23, before CLA:					1.4350	

## Est. FY2023 LNMUUSD Tax Rates

- ❖ Combined Educational Spending of \$26,921,193 (5.27% increase)
- ❖ Equalized Pupils of 623.15 Elementary (down 40.41)
- ❖ Equalized Pupils of 859.28 Secondary (up 18.93)

Pre CLA Blended Rate	1.4350 [current] [1.5212]	2022 CLA	2023 CLA	2023 Est. Rate	2022 Published Rate	Change per \$100,000 Prop. Value
Belvidere		91.61%	87.06%	1.6483	1.6605	(\$12.20)
Eden		93.09%	93.68%	1.5318	1.6341	(\$102.30)
Hyde Park		92.65%	86.57%	1.6576	1.6419	\$15.70
Johnson		99.25%	96.15%	1.4925	1.5327	(\$40.20)
Waterville		91.97%	85.31%	1.6821	1.6540	\$28.10



## GMTCC Mission

To promote the mastery of the essential:

- Academic skills
- Technical skills
- Employability skills

for secondary/adult students to be successful in the workforce and to continue professional learning.



# GMTCC Budget Noteables:



- The primary drivers for the 2.88% increase in general fund expenditures are an increase in health care costs and the yearly increase in staff salary.
- Program expenses have been level funded understanding that these levels meet most program needs. Those needs that have not been met through the budget are being met through grant funding.
- Last year the board set aside \$193,219 in a reserve fund for the purpose of offsetting tuition increases by applying portions of these funds to our revenue.
- The RAB decided, at its December 8, 2021, meeting to apply \$75,000 to the FY23 Revenue from the reserve fund in order to offset FY23 tuition increases.



## **GMTCC FY23 Budget:**

### **With \$75k Applied To FY23 Revenue**

**FY23 Budgeted Expenses (including grants) \$3,368,598**

**FY23 Expected Revenues (including grants) \$2,125,918**

**FY23 Tuition to be raised \$1,242,680**

**÷ 6 Semester Avg. FTE 134.27**

**FY22 Per Pupil Tuition \$9,255 (+\$560)**



# GMTCC FY23 Budget Proposal:



	<b>FY22</b>	<b>FY23</b>	<b>Change</b>	<b>% Change</b>
<b>General Fund Expenditures</b>	3,204,878	3,297,282	92,404	<b>2.88%</b>
<b>Grant Funded Expenditures</b>	145,882	71,316	(74,565)	(51.11%)
<b>Tuition Reduction Reserve Applied</b>	(200,000)	(75,000)	125,000	(62.50%)
<b>Less Other Revenues (non-Tuition)</b>	<u>(2,009,947)</u>	<u>(2,050,918)</u>	<u>(10,716)</u>	<u>2.04%</u>
<b>Tuition to be Raised</b>	<b>1,140,813</b>	<b>1,242,680</b>	<b>101,867</b>	<b>8.93%</b>
<b>Six Semester Avg. Pupils</b>	131.20 FTE	134.27 FTE	3.07 FTE	2.34%
<b>Per Pupil Tuition</b>	<b>\$8,695</b>	<b>\$9,255</b>	<b>\$560</b>	<b>6.44%</b>

**GREEN MOUNTAIN TECHNOLOGY CAREER CENTER**

**TUITION CALCULATION 2022-2023**

**December 31, 2021**

Basic Education State Assistance			
State Aid /FY	Basic Education Grant	State "On-Behalf" Technology Center Aid	State Share
Aid FY13	\$ 8,723	87%	\$7,433.28
Aid FY14	\$ 8,937	87%	\$7,775.19
Aid FY15	\$ 9,285	87%	\$8,077.95
Aid FY16	\$ 9,459	87%	\$8,077.95
Aid FY17	\$ 9,467	87%	\$8,229.33
Aid FY18	\$ 9,588	87%	\$8,341.56
Aid FY19	\$ 9,847	87%	\$8,566.89
Aid FY20	\$ 10,130	87%	\$8,813.10
Aid FY21	\$ 10,562	87%	\$9,188.94
Aid FY22	\$ 10,571	87%	\$9,197.00
Aid FY23	\$ 11,247	87%	\$9,784.89
Supplemental Assistance			
State Aid/FY	Basic Ed. Grant	Tech %	State Share
Aid FY13	\$ 8,723	35%	\$3,053.05
Aid FY14	\$ 8,937	35%	\$3,127.95
Aid FY15	\$ 9,285	35%	\$3,249.75
Aid FY16	\$ 9,459	35%	\$3,249.75
Aid FY17	\$ 9,467	35%	\$3,310.65
Aid FY18	\$ 9,588	35%	\$3,355.80
Aid FY19	\$ 9,847	35%	\$3,446.45
Aid FY20	\$ 10,130	35%	\$3,545.50
Aid FY21	\$ 10,562	35%	\$3,696.70
Aid FY22	\$ 10,571	35%	\$3,699.85
Aid FY23	\$ 11,247	35%	\$3,936.45
State FY 23	Amount	Students	Total
State Assistance FY23	\$9,785.00	134.27	\$1,313,783.03
Tuition Reduction Grant FY23	\$3,936.00	134.27	\$528,467.04
Fiscal Year	Tuition Amount	Per Student Cost Trend	
Per Pupil Tuition FY16	\$ 7,037.00	Change	
Per Pupil Tuition FY17	\$ 7,123.00	\$	86.00
Per Pupil Tuition FY18	\$ 7,073.00	\$	(50.00)
Per Pupil Tuition FY19	\$ 8,696.00	\$	1,623.00
Per Pupil Tuition FY20	\$ 9,825.00	\$	1,129.00
Per Pupil Tuition FY21	\$ 9,143.00	\$	(682.00)
Per Pupil Tuition FY22	\$ 8,695.33	\$	(447.67)
Per Pupil Tuition FY23	\$ 9,255.43	\$	560.10
FY22 Budget	\$ 3,350,759.52	0.53% Budget	
FY23 Budget	\$ 3,368,598.53	Increase/(Decrease)	
Revenues w/o Tuition	\$2,125,918.48		
Tuition Amount	\$ 1,242,680.05		

Six Semester Average Data	
STUDENT FTE ENROLLMENT FY 10	174.00
STUDENT FTE ENROLLMENT FY 11	169.50
STUDENT FTE ENROLLMENT FY 12	171.75
STUDENT FTE ENROLLMENT FY 13	174.00
STUDENT FTE ENROLLMENT FY 14	171.60
STUDENT FTE ENROLLMENT FY 15	167.82
STUDENT FTE ENROLLMENT FY 16	164.76
STUDENT FTE ENROLLMENT FY 17	153.92
STUDENT FTE ENROLLMENT FY 18	139.32
STUDENT FTE ENROLLMENT FY 19	141.00
STUDENT FTE ENROLLMENT FY 20	141.00
STUDENT FTE ENROLLMENT FY 21	141.00
STUDENT FTE COUNT SPRING 18	122.60
STUDENT FTE COUNT FALL 18	138.21
STUDENT FTE COUNT SPRING 19	133.98
STUDENT FTE COUNT FALL 19	133.60
STUDENT FTE COUNT SPRING 20	127.80
STUDENT FTE COUNT FALL 20	131.00
STUDENT FTE COUNT SPRING 21	141.00
Total	805.59
Average	134.27
Six Semester Sudent FTE Average count has fluctuated over the past six semesters from a high of 138.21 to a low of 127.8 FY23 Budget is based on an Est. Average of 134.27	



## GMTCC FY23 Budget: Per Pupil Assessment History

• FY11 \$ 7,163	• FY17 \$ 7,123
• FY12 \$ 6,693	• FY18 \$ 7,073
• FY13 \$ 6,520	• FY19 \$ 8,696
• FY14 \$ 7,154	• FY20 \$ 9,821
• FY15 \$ 7,065	• FY21 \$ 9,143
• FY16 \$ 7,037	• FY22 \$ 8,695
	• FY23 \$ 9,255

Please Vote  
March 1

• Thank  
You