

Lamoille North
Modified Unified
Union School
District

2023-2024 Annual Report



WWW.LNSD.ORG

WARNING OF ANNUAL MEETING LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT #58

The legal voters of the **LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT #58** consisting of the Town School Districts of Cambridge (Grades 7-12), and Belvidere, Eden, Hyde Park, Johnson, and Waterville (ALL Grades PreK-12) are hereby notified and warned to meet at the Green Mountain Technology & Career Center Community Education Center (CEC) in Hyde Park, Vermont, on Monday, February 19, 2024, at 7:00 p.m. to act upon the following business to wit:

- Article I: To determine whether Roberts Rules (Revised) or other rules of order shall govern the parliamentary procedures of the meeting.
- Article II: To review and approve the minutes of the February 20, 2023, Annual Meeting.
- Article III: To elect by ballot the following officers: a) Moderator; b) Clerk; c) Treasurer.
- Article IV: To establish compensation for the duly constituted officers and Board of Directors of said Modified Unified Union School District.
- Article V: To hear and act upon the reports of the Modified Unified Union School District.
- Article VI: To receive from the Board of School Directors of said District its estimate of expenses of the Lamoille North Modified Unified Union Grade Schools for the ensuing year. This is a public information hearing regarding the budget. (See Article X)
- Article VII: To receive from the Board of School Directors of said District its estimate of expenses of the Lamoille North Modified Unified Union Middle & High Schools for the ensuing year. This is a public information hearing regarding the budget. (See Article XI)
- Article VIII: To receive from the Board of School Directors of said District its estimate of expenses of the Green Mountain Technology & Career Center for the ensuing year. This is a public information hearing regarding the budget. (See Article XII)
- Article IX: To transact any other business to properly come before the meeting.

The meeting will then be recessed to March 5, 2024, (Town Meeting Day) for the purpose of voting by Australian ballot at the usual polling places in the member towns on the following business and said ballots being brought to the Lamoille North Modified Unified Union High School Library following the closing of the polls in the member towns, where they will be commingled for the Towns of Belvidere, Cambridge, Eden, Hyde Park, Johnson and Waterville, under the supervision of the Clerk of the Lamoille North Modified Unified Union School District, and counted.

The legal voters of Lamoille North Modified Unified Union School District are further warned and notified that a public informational hearing on the budget will be held on Monday, February 26, 2024, at 6:00 pm at the Green Mountain Technology & Career Center Community Education Center (CEC) in Hyde Park, Vermont (this is the legally required meeting within 10 days preceding the vote.)

- Article X: Shall the voters of the Lamoille North Modified Unified School District #058A (PreK-6th grade) approve the school board to expend \$16,353,135, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

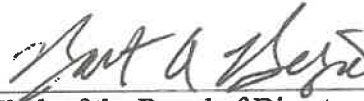
Article XI: Shall the voters of the Lamoille North Modified Unified School District #058B (7th-12th grade) approve the school board to expend \$19,797,762, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

Article XII: Shall the voters of the Lamoille North Modified Unified School District #058B, Green Mountain Technology & Career Center, approve the school board to expend \$3,973,185, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

Dated at Hyde Park, this 16th day of January 2024



Chairperson of the Board of Directors



Clerk of the Board of Directors

Received and Recorded this 16th day of January 2024



Clerk of the District

A true copy:



Clerk of the District



Lamoille North Modified Unified Union School District

Board of Directors & Terms

Belvidere

Stephanie Sweet - 2025

Cambridge

Christy Liddy - 2026

Amy Listenik - 2024

Susan Hamlyn-Prescott - 2024

Jan Sander - 2024

Mark Stebbins - 2026

Denise Webster - 2024

Eden

Jeff Hunsberger - 2024

David Whitcomb - 2026

Johnson

Mark Nielsen (Chair) - 2024

Katie Orost - 2026

Allen Audette, Jr. - 2025

Angela Lamell - 2024

Monica Stearns - 2026

Hyde Park

Lisa Barry - 2025

Patti Hayford - 2026

Tina Lowe - 2025

Philip Kiely - 2024

Waterville

Bart Bezio (Clerk) - 2025

Business Office Administration

Superintendent

Catherine Gallagher, M.Ed.

Business Manager

Deborah Clark

Director of Student

Support Services

Jennifer Hulse

Human Resources Coordinator

Paula Beattie

Director of Early Education

Carrie Bullard

Director of Curriculum

Valerie Sullivan, Ed.D.

Director of

Nutritional Services

Karyl Kent

Facilities Director

Dylan LaFlam

Director of Marketing

& Communication

Rene Thibault

Modified Unified Union School Administration

Belvidere/Waterville

Principal

Jan Epstein

Eden Principal

Elizabeth Goodman

Hyde Park Principal

Diane Reilly

Johnson Principal

David Manning

Lamoille Union

High School

Bethann Pirie (Principal)

Ashley Creighton

(Dean of Students)

Lamoille Union

Middle School

Denise Maurice (Principal)

Krystal Granzow

(Assistant Principal)

Green Mountain Technology & Career Center

Erik Remmers (Director)

Lamoille North Modified Unified Union School District Board Chair Annual Report

The Board of Directors of the Lamoille North Modified Unified Union School District (LNMUUSD) would like to thank the teachers, support staff, administration, our business community, and our families for your continued support for what has been a very successful school year. What we have continued to accomplish together for our students could not be done without all of you and your willingness to work together. The combined efforts of everyone in our school community make our school system second to none.

As you are well aware, it is the responsibility of the School Board to prepare and present a responsible budget. The budget that your School Board will present to you for your approval will continue to keep our school system moving forward, enabling our students to take full advantage of all the educational opportunities that will prepare them with the content, life skills and well-being necessary for a successful future, whether that is in higher education, the work industry or elsewhere. Additionally, the School Board has numerous sub-committees as follows:

- Curriculum
- Facilities
- Finance
- Personnel
- Social/Racial Justice
- Technology



These committees work hard to develop the best possible plans to provide equity, access and opportunity to our students.

We hope to see you at the Annual Meeting on February 19, 2024, at 7:00 pm at Green Mountain Technology & Career Center.

Again, this has been an incredible year where the Lamoille North community has been on display for everyone to see just how well we work together. We have and will continue to work through every obstacle that comes our way. It is because of your continued unwavering support and ability to work together that we are able to move forward offering our students an education that will keep them at the forefront of success.

We encourage everyone to visit our district website, www.LNSD.org, where all things relating to our school district are available for you, and to follow your schools through social media. We value your comments, so please feel free to reach out to us.

Thank you once again for your continued support.

Mark Nielsen, LNSU/LNMUUSD Board Chair

Lamoille North Superintendent, Curriculum & Instruction, and Student Support Services Annual Report

Dear Lamoille North Community Members,

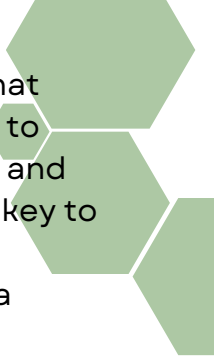
We continue to be honored to serve the Lamoille North Schools, and are so proud of our team of administrators, Board of Directors, community partners, expert staff and most importantly, the reason we are here...our students and families. We have just begun the second half of the school year and are well-positioned to be a stronger school system than ever before.

Our task is to work intentionally and collaboratively with school leaders and community partners: to create more equitable opportunities for all students; to identify and remove any barriers that exist for members within our school community; and to advance a culture of belonging, dignity and safety in our system with the goal of improving outcomes and ensuring equity for all students. We incorporate principles of equity within policies, programs, operations, practices and resource allocations. This annual report is intended to give Lamoille North stakeholders an opportunity to see how we are working to prioritize and accelerate academic and social-emotional learning for all our students.

Lamoille North's mission and vision remain the same. We work together to empower all students to be responsible, productive and engaged citizens, and to provide them with equity, access and robust opportunities so that they may successfully pursue their passions now and in the future. We are grateful and inspired by the commitment, sacrifice and care provided by the entire Lamoille North school community; that dedication speaks volumes about the ideals and principles we hold sacred, as well as the strength and quality of our school system and local communities. The goals of the School Board and our work encompass the following three areas: academic rigor, social-emotional wellness and student engagement. Although we had the good fortune of ESSER grant funds to support much of our work, those funds will cease to exist for us at the end of this school year and we will need other sources of funding to continue these efforts.

The Office of Student Support Services continues to collaborate with building leadership to oversee Special Education Services, Section 504, Educational Support Systems, English Language Learner and Migrant Education Services. In addition, our office serves as liaison to local, State and Federal programs such as the McKinney-Vento Act for homeless youth, EPSDT and Medicaid programs, as well as collaboration with local mental health agencies.

This year we have implemented significant changes in our department to be in line with the new special education rules that went into effect on July 1, 2023. In summary, how teams calculate the presence of a specific learning disability has changed greatly, requiring evidence that students have access to tiered instructional intervention prior to referral for a special education evaluation.



The impetus for the change is to establish high-quality instructional procedures so that students are not identified due to lack of instruction. This process is called Response to Intervention and provides the opportunity for special educators, classroom teachers and interventionists to work together to implement, review and assess student data. The key to this new process is the utilization of progress monitoring. Lamoille North purchased FastBridge, a tool that allows for screening, probe assessments, goal setting and data management in the basic skill areas of math and reading.

The Office of Curriculum, Instruction, and Assessment works closely with teachers and administrators to provide students with a rigorous curriculum that is anchored in state and national standards and supports the mission and priorities of Lamoille North, including our vision of equity, access, and opportunity for all. We continue to make progress on our Lamoille North Continuous Improvement Plan and would like to highlight opportunities for growth and our achievements.

Like many districts in the nation, we have identified achievement gaps in reading and mathematics. In Lamoille North, our gaps are most prevalent in students with disabilities and students who are economically disadvantaged. Eden Central School, Hyde Park Elementary School, and Lamoille Union Middle School were identified by the Vermont Agency of Education (VTAOE) as eligible for equity support as stated in Vermont's Every Student Succeeds Act plan. Schools and SUs/SDs eligible for equity support have a significant difference in student performance between at least one historically marginalized student group and their historically privileged peers. How will we address these gaps?

Every Lamoille North School has an equity goal in its Continuous Improvement Plan. The VTAOE is providing technical assistance to each school as we continue to address student needs and improve the outcomes for all students. We are committed to guaranteeing every student's success by developing a culture focused on the continuous improvement of teaching and learning. We are proud of this work and believe that we are well-poised to improve outcomes for all our students.

A significant goal of last year was to work with teacher teams from across the supervisory union to prioritize state and national standards and create an aligned curriculum. We are thrilled to share that this goal was accomplished and the coordinated curriculum document provides clarity, consistency, and equity in what students are expected to know, understand, and be able to do regardless of school, team, or teacher. As a result of this project, we recognized additional needs that have been the focus of our work this year.

We have revised our local comprehensive assessment system and implemented a common tool, MAPs, across all our schools. With a common curriculum, we needed a common assessment tool to measure student achievement and growth toward our articulated goals. MAPs is a nationally normed assessment, administered three times per year, that provides data reports on both individual and groups of students' performance and growth. The data is used by teacher teams, the school, and the whole system to adjust the instruction and support provided to meet individual and groups of students' needs. When the data suggests an area of concern, we can also consider the quality and potential need for materials and resources for students and teachers or additional professional development.

An example of an additional resource we implemented this year, in response to student data, teacher needs, and a growing understanding of how children learn to read, is Wiley-Blevins' *From Phonics to Reading*. This program supports students in grades K-2 and focuses on decoding, encoding, phonemic awareness, fluency, and sight word instruction. We are also exploring text sets to diversify classroom libraries and provide many options for the 'just right' book and student choice in decodable texts, trade books, fiction and nonfiction titles. We ask for your continued support to ensure the resources and materials provided are of high quality, interesting to students, and aligned with our coordinated curriculum and current research.

We continue to support the professional growth of all educators and staff. We continue to have a very strong mentoring program that supports teachers new to Lamoille North. Continued partnerships with All Learner's Network, Literacy Coach, Gayle Moskowitz, Healthy Lamoille Valley and the Lamoille Restorative Center, support our teachers and administrators with everything from math and literacy instruction to implementing restorative practices in our schools and providing tools for healthy decision making for our youth.

What you will see in this report is that our schools are a resource and an asset that are worthy of our tax dollars. The reports, tables and charts on the following pages will tell a story of a fiscally responsible budget that will meet the needs of our students and support our quest to ensure the best possible outcomes for them as the future decision-makers and workforce of Vermont. Our students need the very best we can offer.

We consider ourselves most fortunate to work with all members of our school community, including administrators, staff and school board members; the greatest joy, however, comes from our daily interactions with our students. We are filled with hope for the trajectory of our education system and are humbled by the resilience, dedication and strength we have once again witnessed this year from students, staff and community members alike.

We extend our deep gratitude to the extraordinary people who comprise our school community and thank you for all of your combined efforts to ensure that we have the resources to make sure our communities thrive.

Respectfully and with gratitude,

Catherine Gallagher, M.Ed.
Superintendent

Valerie Sullivan, Ed.D.
Director of Curriculum, Instruction & Assessment

Jennifer Hulse
Director of Student Support Services

Lamoille North Marketing & Communications Annual Report

The Lamoille North School Board, administration and educators understand the pivotal role we play in fostering a thriving relationship with the six communities we serve - Belvidere, Cambridge, Eden, Hyde Park, Johnson and Waterville - to provide a glimpse into the impactful work and learning happening within our schools. The significance of clear and open communication within the larger school community is indispensable, contributing to an informed and engaged community.

As we know, successful schools understand the importance of establishing strong relationships with their surrounding communities. Community engagement helps to increase learning opportunities, boosts student retention and confidence, promotes optimism among teachers, and improves attendance rates. Understanding our communities and community members allows for tailored communication that has evolved from a crumpled school memo at the bottom of a backpack to a multi-channel outreach (web, social media, mass communication) intended to connect with our community members in a variety of different ways.

We hope our communities are seeing, feeling, and taking advantage of the increased engagement opportunities offered by Lamoille North - from our large community conversations to our small-group discussion opportunities. We see these opportunities as important points in time to share information and answer questions from our community members. Transparency fosters trust and openness, essential for building strong relationships between Lamoille North and the communities we serve.

Lamoille North will continue to leverage digital platforms, including social media, district and school websites, and email newsletters, which will allow us to reach a wider audience and share timely updates. We are seeing that clear communication encourages increased participation of community members in decision-making processes and school-related activities; well-informed communities contribute to better decisions, ensuring alignment with diverse needs.

We will continue to listen and adapt to the needs of our communities and we will continue to evaluate the effectiveness of our communication and marketing strategies and outlets. The student and staff work happening in Lamoille North is amazing and inspiring and our goal is to share this great news as often as possible with our community members.

Rene Thibault
Director of Marketing & Communications



Lamoille North Principal's Annual Report

Dear Members of the Lamoille North School Community,

It is with immense pride that we reflect on the rich opportunities our school district provides our students and the larger community. Our collective commitment to providing rigorous academic opportunities, social-emotional support and learning, and environments that foster intellectual curiosity and high levels of engagement remain unwavering. At the heart of our endeavors lies our district-wide improvement plan, crafted to uphold a focus on growth, achievement, and overall wellness.

Our dedication to providing our students with rigorous educational experiences is rooted in student-centered learning. This work continues under the direction of Valerie Sullivan, Director of Curriculum, Instruction & Assessment. Together, district leaders and educators have successfully created a K-12 aligned and written curriculum. This work ensures consistent experiences and outcomes for individual students regardless of their path toward graduation. As we continue to refine and enhance our curriculum to meet high standards, we have implemented common assessments and data-driven practices to measure progress and ensure a focus on student achievement, equity, and growth.

Social-emotional learning and student engagement stand as cornerstones in cultivating the interpersonal skills that will empower our students to navigate life's complexities with confidence and compassion. We look forward to continuing our work with community partners to ensure that we are building a community in which all stakeholders feel heard, understood, and valued in our schools.

We continue to share our gratitude for the support we receive from the School Board and our greater community. Our commitment to preparing each one of our students for productive lives beyond school is evident through the diverse programs, practices, and support we provide.

This is possible due to your continued support. Thank you for helping us fulfill our vision of Equity, Access, and Opportunity for all. Together, we persist in our efforts to equip our students with the knowledge, skills, and adaptability needed for success in an evolving world.

Sincerely,

Elizabeth Goodman, Principal
Eden Central School

David Manning, Principal
Johnson Elementary School

Denise Maurice, Principal
Lamoille Union Middle School

Diane Reilly, Principal
Hyde Park Elementary School

Bethann Pirie, Principal
Lamoille Union High School

Jan Epstein, Principal
Waterville Elementary School

Green Mountain Technology & Career Center Annual Report

Green Mountain Technology & Career Center (GMTCC) provides career and technical education for high school students and adults living in the greater Lamoille Valley area. Enrollment is available to incoming 9th, 10th, 11th, and 12th grade students from the following high schools: Lamoille Union High School, Craftsbury Academy, Hazen Union School, Peoples Academy, and Stowe High School. Enrollment is also offered to home-schooled students and students outside the region who are looking for a program not offered in their assigned Tech Center.

Our Mission is to promote the mastery of the essential Academic Skills, Technical Skills, and Employability Skills for secondary/adult students to be successful in the workforce and to continue professional learning.

Technical Educational programs include:

- Automotive Technology
- Culinary Arts
- Forestry and Land Management
- Construction Technology
- Heating, Ventilation & AC
- Creative Media Art and Design
- Pre-Technology
- Computer Networking
- Electrical Technology
- Sustainable Agriculture & Food Systems
- Business Administration
- Allied Health
- Engineering (*New Program for 24-25!)

GMTCC continues to enjoy top high school completion and college enrollment rates by its students. Students earn industry-recognized credentials, college credits, and proficiencies in academic subjects. Through the Cooperative Education program, working with local business and industry, GMTCC places qualified students in paid part-time jobs where they receive experience and further training beyond classroom or lab settings. Our School Counseling Coordinator collaborates with our five partner schools to find appropriate programs for their students. Once enrolled, we provide career and college placement counseling, as well as work with middle and elementary levels for information, tours, and career awareness. Our Adult Education Coordinator provides student services for daytime students and adults interested in furthering their education and training.

The proposed budget for the 2024-2025 School Year is \$3,973,185. The budget reflects the increased costs associated with the goods and services our programs utilize for instruction. In doing so, our budget continues to provide for the high-quality experiences that each GMTCC student needs to be successful in college or career.

I wish to thank the greater Lamoille Valley community for its continued support of career and technical education in our region.

Erik Remmers
Director, GMTCC

Lamoille North Diversity, Equity, and Inclusion (DEI) Annual Report

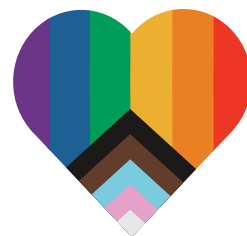
With our commitment fully grounded in equity, our 2023 Academic Year saw many challenges and changes. Our commitment to end racism, oppression and inequity in our schools has, and will continue, to remain constant. We continue to be fully committed to reimagining our schools as places of belonging that can further justice from inside and outside our schools.

Upon reflecting on the previous academic year, we can say that we have started to cultivate a norm where equity has now become part of our conversations. Our equity lens is now in many of the things we do on a daily basis and growing. We still continue to also cultivate joy in our youth and staff through many activities while also having the opportunity to educate our youth about the diverse world that awaits. We understand that education in justice is also an opportunity to build relationships with others so we can sustain the work we do on a daily basis. This year, the district grew its Diversity, Equity, Inclusion and Accessibility (DEIA) Leadership Team, who represent staff from across our district. We also grew our youth and staff led Equity Design Team.

- We continue to engage students, staff and our communities by organizing community murals, inviting outside artists and speakers, so we are all able to learn from others and from one another.
- This year we grew our DEIA Leadership Team, and our Equity Design Team which includes staff and students from the Middle and High School.
- This year we are also working on recommendations for a restorative district-wide code of conduct.
- We held a one-day district in-service dedicated to DEI; more time will be devoted to equity throughout the next academic years.

Academic year 2023 taught us a great deal. Above all, we clearly see where we can collectively continue to work together to share our goals of reimagining our school community as one that will support youth and their families in the work we do whilst including all voices. We understand that making meaningful connections with our youth, staff, and our communities is critical for a path forward towards a more justice-oriented school community. Our work is ongoing and our commitment to our communities and our youth is unwavering. We want to thank you for your support in the work we are all doing.

Maria Davies
Diversity, Equity, and Inclusion Coordinator



Lamoille North Early Childhood Education Annual Report

Our Lamoille North Preschool team provides high-quality programming to 115 young children in our five schools. All schools are Universal PreK Pre-Qualified Education Programs with the State of Vermont and participate in Act 166. We use the Vermont Early Learning Standards to create meaningful learning opportunities to support social, emotional, physical, cognitive and language learning for each child. We collaborate with 17 partner programs in Northern Vermont that provide the same rich learning opportunities to 53 Lamoille North children.

Our Early Childhood Education Professional Learning Community meets monthly and consists of preschool teachers, early childhood special educators, and teaching assistants. This year we are focusing on the following:

- Science of Reading - we are embedding Comprehensive Phonemic Awareness learning opportunities into our literacy curriculum.
- Literacy and Math Coaching - Barbara Becraft, Ph.D., is consulting with us for a second year through the Title I grant. She supports the educators' professional goals around numeracy and literacy teaching. Barbara is a valuable member of our team.
- We continue to use Teaching Strategies Gold to assess our youngest learners. Through this comprehensive data collection platform, we can disaggregate data to help inform our teaching practices and create reports to share with families and stakeholders.
- We use the Multi-Tiered Systems of Support (MTSS) framework to support and individualize each child's learning objectives.
- We are committed to assessing the needs of our families as we prepare for Act 76 legislation in FY 2025-26.
- We are creating district-wide enrollment policies that are equitable to all of our children and their families.

I am continually amazed by the skilled and dedicated early childhood educators who go above and beyond to create a positive first-school experience for our youngest students and their families.

Carrie Bullard
Director of Early Childhood Education



Lamoille North Afterschool and Summer Programming Annual Report

Providing a safe, equitable, inviting, and educationally-engaging place for students during out-of-school time is the foundation for all of our programs. Research shows that students who participate in afterschool and summer programming attend school more often and receive better grades overall.

Students are offered a variety of activities to choose from which allows them to perhaps try something new or simply engage in an activity that they enjoy. Some of these activities can also lead to a college or career path. Guest speakers are brought in to share what they do as a career and do live demonstrations to inspire imagination.

Physical and emotional health are important to our students along with proper nutrition. Each day students are provided with a physical activity for 30 minutes. Social-emotional learning is built into the program. This helps students to develop healthy identities, manage emotions, feel and show empathy, and make caring decisions. Students are also taught how to set personal and collective goals. These skills help students with relationships within the school, their families, and the community.

Our afterschool programs view all children holistically and seek to serve their physical, social-emotional, and developmental needs.

Robin Genetti
21CCLC Program Director

Lamoille North School Nutrition Annual Report

Lamoille North School Nutrition programs have been busy this year! With Universal School Meals now a Vermont law, all students are provided with a nutritious breakfast and lunch every school day, fueling them for learning. This year, Lamoille North has been awarded the Healthy Meals Incentive Grant, an award of \$148,000 to improve and support school nutrition and local purchasing. Along with replacing outdated and failing equipment, the grant will provide professional training for our staff and help us create more cultural diversity and inclusion in our menus.

We have put great effort into supporting local producers to provide clean, Vermont grown foods to our students. The Local Foods Incentive Grant helps make this possible. We are proud to partner with West Farm, Keith Farm, Burt's Orchard, Misty Knoll Farm and GMTCC Forestry (maple syrup), among many others.

Sea to School: Partnering with the Gulf of Maine Research Institute; we continue to purchase regionally "local" fish. With help from Ed Flanagan, owner of Stowe Seafood, who has more than graciously offered to deliver our fish when he picks up his own, we can serve fish from North Atlantic coastal waters that is fresher, more sustainable, and supports New England fishermen at the same cost as commercial fish from far, far away. Our students have been eating Pollock, Skate, Haddock, Fluke, and Acadian Redfish! Elementary children are especially fond of fresh fish!

Although staffing issues have affected our school nutrition teams, as they have most businesses, we are incredibly grateful for the dedicated Nutrition Professionals who have continued to be a part of our team for many years. Special thanks go to long time Lunch Ladies Carolyn Bowers, Shirley Mason, Shari Stygles and Donna Ferland, whose love and care for our students is evident every day in their work and interactions.

You can follow Lamoille North Farm-to-School and Nutrition on Facebook at: <https://www.facebook.com/LamoilleF2S/>.

Karyl Kent
Director of School Nutrition



Lamoille North Facilities Annual Report

Investing in the maintenance and care of school facilities and campuses goes beyond ensuring a safe and conducive learning environment; it is a strategic investment in the well-being of the entire community. In doing so, Lamoille North aligns its care for our facilities with the district's vision of Equity, Access, and Opportunity for its students, staff, and community members.

The Facilities Department, comprised of 26 dedicated individuals across six communities, works collaboratively to maintain, enhance, and protect the extensive infrastructure of nearly 500,000 square feet of district facilities. Additionally, their responsibilities extend to caring for over 275 acres, six school/public playgrounds, 20 kilometers of Nordic ski trails, and 10 kilometers of mountain bike trails located throughout the district. This comprehensive effort ensures that the schools remain not only centers of education, but also community assets that contribute to the overall well-being and prosperity of its communities.

In essence, the better we invest in and care for these educational institutions, the better off our communities become, reflecting the connection between the quality of school facilities and the vitality of our surrounding towns.

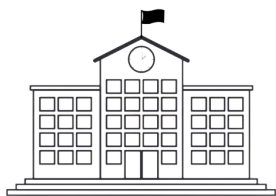
This past year we have worked on enhancing our current systems to ensure that we are getting the most out of our contracts, vendors, staff and products. Post pandemic, we have seen incredible increases in the cost of supplies and services. We continue to adjust the way we provide services day to day and year to year to maximize all efficiencies in operating our buildings.

In conclusion, the facility department, as always, is very appreciative of the support it receives from the community and we look forward to the year ahead.

Dylan Laflam
Director of Facilities



District



High
School



Middle
School

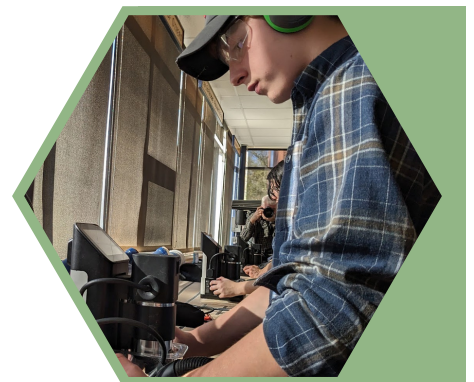


Elementary
Schools

+ A TECHNOLOGY AND
CAREER CENTER

Student Spotlight

With more than three-quarters of Lamoille North budgets dedicated to student instruction, providing resources, supports, and opportunities for our students has been and remains our top priority.



Act 127: HOW DOES IT IMPACT OUR SCHOOLS AND YOUR COMMUNITY?

In a bid to revolutionize the landscape of education, Vermont leaders took a bold step forward with the enactment of Act 127, a piece of legislation that aims to reshape the state's educational system, particularly in rural areas. Passed by the Vermont legislature in 2022, this act stands as an opportunity for change aimed at addressing long-standing challenges faced by rural schools and districts.

THE CREATION OF ACT 127

Act 127 emerged as a response to the growing concerns surrounding the sustainability and quality of education in Vermont's rural communities. Its inception stems from the recognition of state legislators that these rural areas face unique obstacles - declining student populations, limited access to resources, and difficulties in attracting and retaining educators.

THE PURPOSE OF ACT 127

The primary aim of Act 127 is to bolster educational opportunities in rural regions by redefining pupil weights. Stated simply, the law is meant to direct education money towards schools and students who need it most. Act 127 better recognizes that certain groups of students need more educational resources. These categories include low-income students, English Language Learners (ELL), and students in small or rural districts which typically have a smaller tax base.

PUPIL WEIGHTS

Different students require different resources and support for successful learning. Pupil weighting is a concept that came from Vermont [Act 60](#) which itself was enacted in 1997. This law set parameters that included factors like student poverty and English as a second language. As time progressed, it was apparent those original student weights were unacceptable. The State quickly sanctioned a [study that wrapped up in 2019](#) that found pupil weights were insufficient to support schools with a high number of students in those historically underfunded categories.

Act 127 provides [adjusted and modernized pupil weights](#) intending to create a more equitable education landscape across Vermont. Students who are identified in those underfunded categories, who typically require increased resources and support, are 'weighted' more heavily than students who are not identified as fitting those categories.

SCHOOL FUNDING IN VERMONT

Vermont's education funding system, which is the money the state pays to each school district, comes from one pot of roughly \$2 billion. Though only a part of the statewide education budget, school budgets are developed at the local level based on district needs. The amount it takes a district to educate a student is then part of the town education property tax rate.

Historically, Vermont's education fund is comprised of revenue from various sources such as the state general fund, non-residential property taxes, sales, and meals and room taxes, and the homestead property tax. As stated above, these funds are then redistributed to Vermont school districts based on locally-developed school budgets.

HOW ACT 127 FUNCTIONS

Under Act 127, homestead taxes are protected from one year to another through FY2029. This five-year transition period caps a school district's homestead property tax rate at a maximum of five percent per year increase. This means a school district's tax rate will not increase by more than five percent before the Common Level of Appraisal (CLA) is applied. If a district's spending per pupil causes a jump of more than five percent in the district's homestead tax rate, the increase will be capped at five percent and the state education fund will make up the difference.

Again, these caps exist for up to five years to allow for a school district's natural tax rate, based on updated student weights and needs, to equalize at a reasonable rate.

These five percent tax caps are **ONLY** in effect as long as a district needs it, and if school districts stay **UNDER** a 10% increase in the per pupil spending limit compared to the previous fiscal year. If districts surpass this 10% limit, they are subject to a 'Tax Rate Review'.

Unfortunately, to some, the five percent cap has also given the illusion of free money. Districts can push the 10% spending limit with additional expenditures, and it won't increase their tax rate beyond five percent. For example, say District A has very high expenditures from exploiting what they see as free money, and Districts B and C put forth relatively modest budgets. What the State will see is a single expense, including all the "free money", to be paid for by the education fund. To generate sufficient revenue, all districts will see relatively higher tax liabilities to cover the cost, so Districts A, B, and C will all bear the cost of District A's spending. With that in mind, all of the budgets brought forth by Lamoille North Boards, are conservatively crafted. Lamoille North has focused on the most vital services and maintenance needs, understanding that nothing is free, and that treating our spending headroom as "free money" would irresponsibly put an additional tax burden on all districts.

WHAT DOES THIS MEAN FOR LAMOILLE NORTH?

With new adjusted student weights, rural school districts, like Lamoille North, have an opportunity to take advantage of increased funding from the State. A deep dive into our student data has uncovered an increased number of students who can be placed into the more heavily weighted categories. Therefore, Lamoille North has an opportunity to see a bump in state funding for all Lamoille North schools, with minimal impact on the district tax rate. It is important to note, Vermont Career and Technical Education Centers are NOT subject to Act 127.

FINAL THOUGHT

As the Lamoille North Modified Unified Union School District Board, Cambridge Elementary School Board, and our voters evaluate the proposed budgets for fiscal year 2025, it's essential to acknowledge the potential offered by Act 127. This legislation allows for the continuation of vital learning experiences while maintaining important social-emotional supports for our students. Lamoille North is dedicated to growing healthy and safe learning environments.

Simply stated, these initiatives can be achieved without imposing excessive impacts on local taxpayers.

SCHOOL BUDGET GLOSSARY OF TERMS

ADM OR AVERAGE DAILY MEMBERSHIP: Total full-time equivalent number of pupils enrolled in a school district during a specified period of time. Currently, the time period is the 11th to the 30th day of school. This is the beginning of the equalized pupils' calculation; equalized pupils and local spending determine the district's base or homestead education tax rate.

EQUALIZED PUPILS, NOW LONGTERM ADM (LT ADM): This is a Vermont definition used to determine the education spending per pupil which is necessary to calculate the school districts' state homestead property tax rates. LT ADM is calculated by averaging two years of Average Daily Membership (ADM) count, applying weighting percentages to EEE {see below}, middle/high school students, and adding factors for a district's poverty level, students with limited English proficiency, students from rural areas (sparsity), and small schools.

ESSENTIAL EARLY EDUCATION (EEE): EEE is a federally-mandated program for children, ages three to five years. These children have a defined disability and are eligible for special education funding.

COMMON LEVEL OF APPRAISAL (CLA): The Vermont Department of Property Valuation & Review, on a town-by-town basis, compares the most recent three years of property sales to the corresponding local grand listing values of these properties to determine how close the local grand listing value is to current market values. For example, if current selling prices are 15% more than local grand listing values, the town's CLA is 85%. Since appraised values cannot be adjusted on tax bills, the CLA is used to adjust the town's base education tax rates upward in order to raise the needed revenue. In this case, the town's education tax rates would be increased by 15%. When the CLA is 80% or less, the Vermont Department of Property Valuation & Review requires a town property reappraisal. More than 50% of Vermont's towns will face mandatory reappraisal over the next year.

YIELD: Act 46 of 2015 introduced the "property dollar equivalent yield," often called the "homestead property yield" or just the "yield." There is no connection between how much revenue is raised from a \$1.00 homestead (dollar) tax rate and a per-pupil spending amount. Similarly, there is no connection between revenue raised from the two percent base household income percentage and any amount of per-pupil spending. The yields are set to ensure that the education fund has enough money to support all anticipated statewide education investments in the coming year, after accounting for the other sources of revenue to the Education Fund.

*See the next page for an example of the yield as it is used in calculating tax rates.

School Budget Glossary of Terms



HOW ARE THE YIELDS USED TO DETERMINE TAX RATES?

In this example, a town spends \$12,207 per pupil.

Households that pay education tax based on property will have a rate (before the CLA is applied) of:

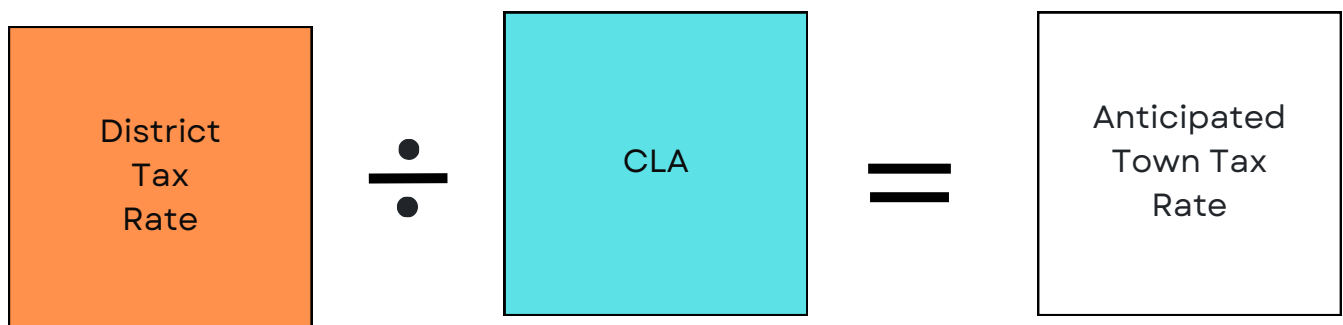
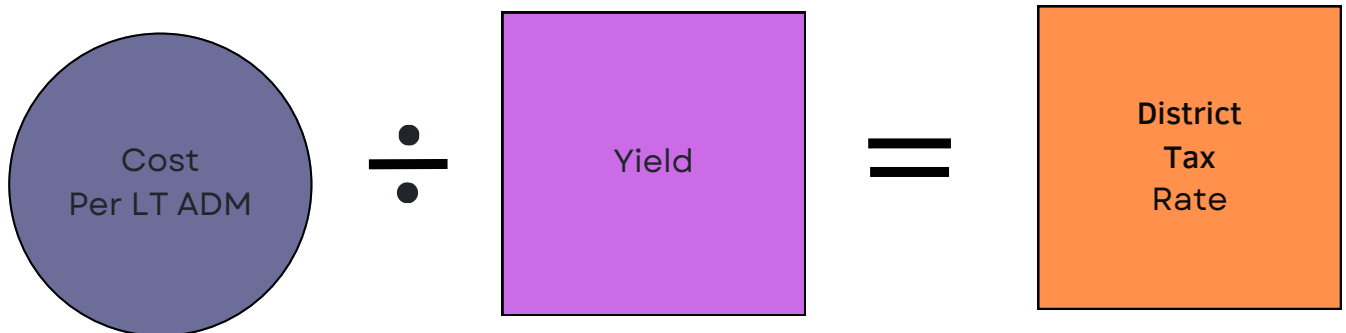
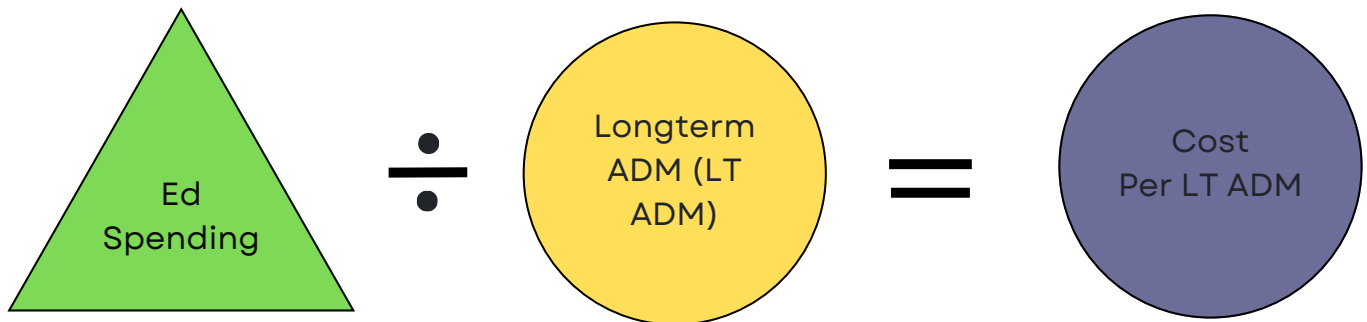
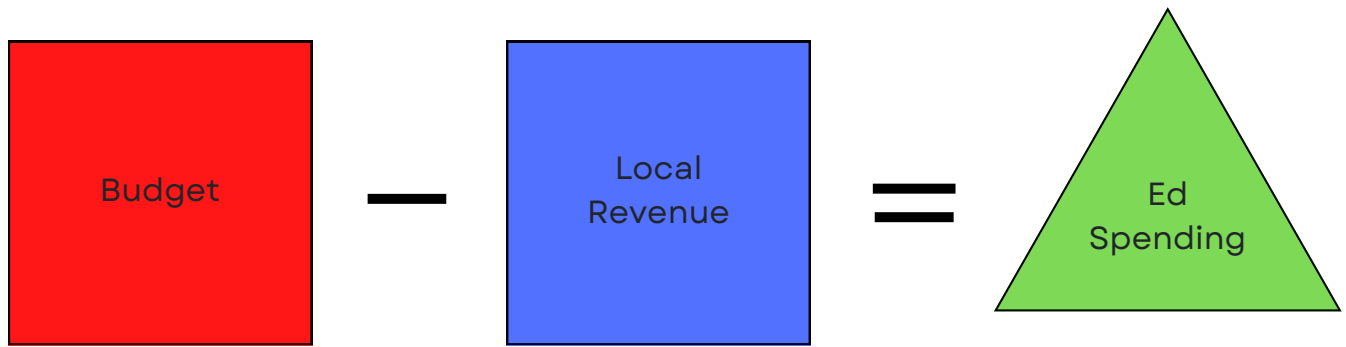
Per Pupil Spending	Property Yield	Statewide Housing Rate	Tax Rate (per \$100 of property value)
\$12,207	÷ \$9,452	x \$1.00	= \$1.2915

For those households that pay on income, the calculation is similar, but the yield amount is different:

Per Pupil Spending	Income Yield	Statewide Income Rate	Tax Rate (Using Household Income)
\$12,207	÷ \$10,300	x 2.00%	= 2.3703%

A household in this town that is eligible to pay taxes based on income will receive a credit on their FY25 bill (2024-2025 property tax year) for the amount that their education property taxes in FY25 exceeded 2.3703% of their 2023 household income (with certain limitations). The credit will show up on the “education taxes” portion of the bill with the label “education state payment.”

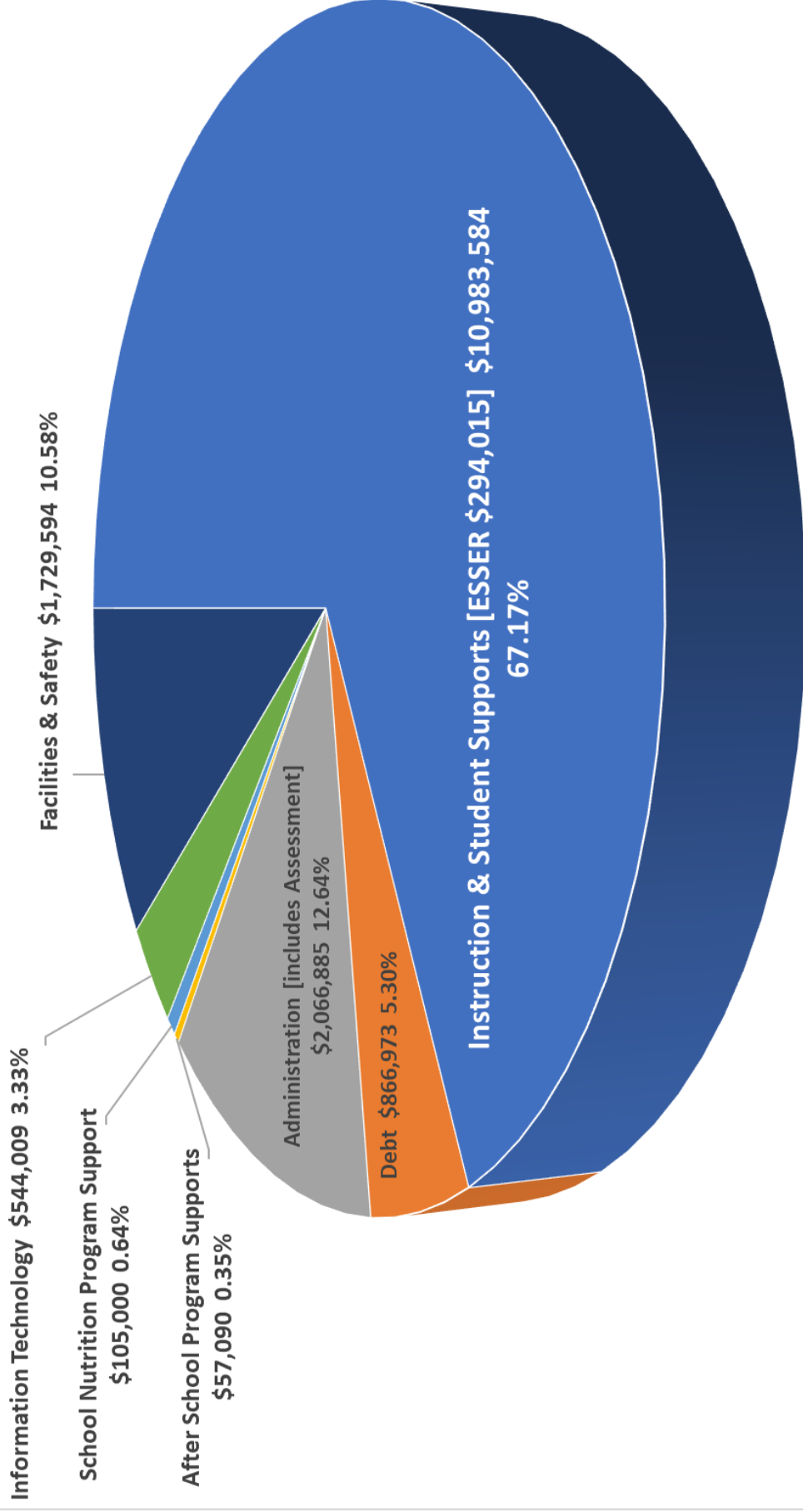
School Budget Basics



Lamoille North Modified Unified Union School District - ELEMENTARY
FY25 Budget - By Department
January 16, 2024

<u>MUUSD-B:</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 - FY25 Change</u>	<u>% Change</u>	<u>% of FY25 Change</u>	<u>% of FY25 Budget</u>
Instruction	9,404,234	10,983,584	1,579,350	16.79%	74.37%	67.17%
Previously Grant Funded COVID-19 [ESSER]	0	294,015	294,015	0.00%	13.85%	1.80%
Debt	882,640	866,973	-15,667	-1.78%	-0.74%	5.30%
Administration	1,676,500	2,066,885	390,385	23.29%	18.38%	12.64%
After School Program Supports	57,090	57,090	0	0.00%	0.00%	0.35%
School Nutrition Program Support	127,500	105,000	-22,500	-17.65%	-1.06%	0.64%
Information Technology	500,920	544,009	43,089	8.60%	2.03%	3.33%
Facilities & Safety	1,580,654	1,729,594	148,940	9.42%	7.01%	10.58%
Total Expenses	14,229,538	16,353,135	2,123,597	14.92%	100.00%	100.00%

MUUSD-A: FY25 Budget by Department 1.16.24



LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058A)
BUDGET REVENUES - ELEMENTARY SCHOOLS
2024-2025

Description	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
Beyond the Bell	\$ (35,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contributions/Donations	\$ -	\$ (2,650)	\$ -	\$ -	\$ -	\$ -	-
Education Spending Grant	\$ (12,993,633)	\$ (12,936,644)	\$ (13,660,143)	\$ (13,603,053)	\$ (15,837,969)	\$ (2,177,826)	15.94%
Interest	\$ (60,000)	\$ (33,121)	\$ (30,000)	\$ (55,480)	\$ (40,000)	\$ (10,000)	-
Medicaid EPSDT	\$ (16,000)	\$ -	\$ (32,000)	\$ -	\$ (32,000)	\$ -	-
Medicaid IEP Reimbursement	\$ (49,999)	\$ -	\$ (50,000)	\$ (44,730)	\$ (50,000)	\$ -	-
Miscellaneous	\$ (18,000)	\$ (5,774)	\$ (10,000)	\$ (3,312)	\$ (5,000)	\$ 5,000	-
Prior Year Adjustment	\$ -	\$ (14,467)	\$ -	\$ -	\$ -	\$ -	-
Prior Year Surplus	\$ (378,823)	\$ -	\$ (284,144)	\$ (284,144)	\$ (234,915)	\$ 49,229	-
Service to Other Schools	\$ (20,000)	\$ (25,249)	\$ (40,000)	\$ (17,091)	\$ (30,000)	\$ 10,000	-
Small Schools Grant	\$ (118,000)	\$ (118,251)	\$ (118,251)	\$ (118,251)	\$ (118,251)	\$ -	-
Special Education - Extraordinary	\$ (300,000)	\$ (95,606)	\$ -	\$ -	\$ -	\$ -	-
Tuition from Other Schools	\$ (4,000)	\$ (13,435)	\$ (5,000)	\$ (3,925)	\$ (5,000)	\$ -	-
Grand Total	\$ (13,993,455)	\$ (13,245,198)	\$ (14,229,538)	\$ (14,129,986)	\$ (16,353,135)	\$ (2,123,597)	14.92%

Description	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
21 C Sub Grant from SU	\$ -	\$ (77,481)	\$ (669,812)	\$ -	\$ (169,462)	\$ 500,350	-
Consolidated Federal Program Grants	\$ (427,101)	\$ (520,509)	\$ (427,859)	\$ (39,791)	\$ (551,882)	\$ (124,023)	-
Contributions/Donations	\$ -	\$ (5,000)	\$ -	\$ (9,663)	\$ -	\$ (9,663)	-
COVID-19 Relief & Recovery Funds	\$ (418,029)	\$ (2,327,190)	\$ (550,533)	\$ (106,127)	\$ (21,037)	\$ 529,496	-
DCF Reading Readiness Grant	\$ (7,480)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Education Spending Grant - After School	\$ -	\$ (56,989)	\$ -	\$ (57,090)	\$ -	\$ -	-
Federal Fresh Fruits and Vegetables	\$ -	\$ (21,604)	\$ -	\$ (6,423)	\$ -	\$ -	-
IDEA-B	\$ (48,619)	\$ (10,039)	\$ -	\$ -	\$ -	\$ -	-
Mentoring Grant	\$ -	\$ (1,574)	\$ -	\$ -	\$ -	\$ -	-
Parental Fees	\$ -	\$ (54,583)	\$ -	\$ (34,200)	\$ -	\$ -	-
Program Fees	\$ -	\$ (7,024)	\$ -	\$ (6,050)	\$ -	\$ -	-
State of VT Subsidy - After School	\$ (123,544)	\$ (100,377)	\$ -	\$ (46,125)	\$ -	\$ -	-
Title I A	\$ -	\$ (770)	\$ -	\$ -	\$ -	\$ -	-
VT Academy of Science & Engineering Grant	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -	-
Grand Total	\$ (1,024,773)	\$ (3,183,140)	\$ (1,648,204)	\$ (306,970)	\$ (742,381)	\$ 905,823	-54.96%

Total All Revenue	\$ (15,018,228)	\$ (16,428,338)	\$ (15,877,742)	\$ (14,436,956)	\$ (17,095,516)	\$ (1,217,774)	7.67%
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Audit Statement

The final audits are public documents and may be viewed, along with Annual Meeting Minutes, online at www.lnsd.org, or at the Lamoille North Supervisory Union office Monday-Friday 8:00 AM-4:00 PM.

LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058A)
BUDGET EXPENSES - ELEMENTARY SCHOOLS
2024-2025

Education Tax Funded Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1101 Regular Instruction	\$ 4,578,564	\$ 4,285,815	\$ 4,442,354	\$ 4,309,536	\$ 5,255,930	\$ 813,576	
1102 PreSchool	\$ 629,687	\$ 573,389	\$ 705,638	\$ 584,301	\$ 686,089	\$ (19,549)	
1105 Language Art	\$ 4,555	\$ 5,728	\$ 4,510	\$ 699	\$ 4,500	\$ (10)	
1108 Physical Education	\$ 221,203	\$ 225,976	\$ 236,606	\$ 177,153	\$ 258,327	\$ 21,721	
1112 Music	\$ 212,009	\$ 219,481	\$ 230,483	\$ 181,332	\$ 198,934	\$ (31,549)	
1114 Art	\$ 182,120	\$ 188,075	\$ 188,024	\$ 213,734	\$ 245,315	\$ 57,291	
1201 Special Education	\$ 874,451	\$ 1,019,208	\$ -	\$ (1,978)	\$ -	\$ -	
1205 EEE	\$ 16,134	\$ 41,946	\$ -	\$ -	\$ -	\$ -	
1401 Athletics	\$ 9,619	\$ 1,292	\$ 8,900	\$ -	\$ 8,900	\$ -	
1501 Co-Curricular	\$ 4,279	\$ 8,851	\$ 4,279	\$ 400	\$ 9,275	\$ 4,996	
2120 Guidance	\$ 605,289	\$ 551,118	\$ 651,806	\$ 610,720	\$ 722,155	\$ 70,349	
2131 Health Services	\$ 342,385	\$ 313,348	\$ 342,355	\$ 309,938	\$ 297,224	\$ (45,131)	
2140 Psychological Services	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	
2152 Speech Services	\$ 63,441	\$ 60,840	\$ 300	\$ -	\$ -	\$ (300)	
2190 Other Support Services	\$ 500	\$ -	\$ 500	\$ -	\$ 300	\$ (200)	
2213 Instructional Staff Development	\$ 102,249	\$ 82,046	\$ 103,980	\$ 103,134	\$ 125,420	\$ 21,440	
2219 Improvement of Instruction - Mentors	\$ 8,000	\$ 42,286	\$ 14,500	\$ 30,681	\$ 25,008	\$ 10,508	
2220 Education Media	\$ 284,857	\$ 300,768	\$ 301,952	\$ 314,342	\$ 339,571	\$ 37,619	
2230 Instructional Technology Services	\$ 107,721	\$ 117,561	\$ 144,510	\$ 100,204	\$ 149,544	\$ 5,035	
2311 Board of Education	\$ 28,730	\$ 26,150	\$ 43,213	\$ 24,803	\$ 42,321	\$ (892)	
2313 District Treasurer	\$ 5,009	\$ 3,730	\$ 3,639	\$ 3,768	\$ 3,700	\$ 61	
2315 Legal Services	\$ 2,508	\$ 893	\$ 3,500	\$ 225	\$ 3,000	\$ (500)	
2320 Central Administration	\$ 514,521	\$ 514,521	\$ 541,264	\$ 533,648	\$ 823,976	\$ 282,711	
2410 Principal's Office	\$ 1,043,661	\$ 1,018,092	\$ 1,058,884	\$ 1,021,154	\$ 1,127,888	\$ 69,004	
2490 Special Education Assessment	\$ 700,629	\$ 700,629	\$ 1,586,990	\$ 1,594,607	\$ 2,119,830	\$ 532,839	
2510 Fiscal Services	\$ 34,784	\$ 29,007	\$ 26,000	\$ 61,946	\$ 66,000	\$ 40,000	
2580 Technology Services	\$ 383,755	\$ 408,555	\$ 500,920	\$ 485,730	\$ 544,009	\$ 43,089	
2610 Operations & Maintenance	\$ 1,449,934	\$ 1,391,499	\$ 1,580,654	\$ 1,255,314	\$ 1,729,594	\$ 148,939	
2670 Safety	\$ -	\$ -	\$ -	\$ 622	\$ -	\$ -	
2711 Transportation	\$ 505,782	\$ 350,007	\$ 422,298	\$ 241,600	\$ 517,349	\$ 95,051	
2715 Transportation - Field Trips	\$ -	\$ 997	\$ 2,500	\$ -	\$ 2,500	\$ -	
2716 Transportation Co-Curricular	\$ 6,712	\$ 8,670	\$ 6,750	\$ 1,554	\$ 12,415	\$ 5,665	
3100 School Nutrition Services	\$ 115,920	\$ 101,618	\$ 127,500	\$ 101,618	\$ 105,000	\$ (22,500)	
3200 After School	\$ 56,989	\$ -	\$ 57,090	\$ -	\$ 57,090	\$ -	
5020 Debt Services	\$ 897,460	\$ 894,459	\$ 882,640	\$ 880,633	\$ 866,973	\$ (15,667)	
Total Education Tax Funded Expenses	\$ 13,993,455	\$ 13,486,555	\$ 14,229,538	\$ 13,141,417	\$ 16,353,135	\$ 2,123,597	14.92%

Grant Funded Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1101 Regular Instruction	\$ 831,740	\$ 1,500,285	\$ 1,548,714	\$ 1,282,057	\$ 717,381	\$ (831,333)	
1102 PreSchool	\$ -	\$ 47,597	\$ -	\$ -	\$ -	\$ -	
1107 Health Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1201 Special Education	\$ 48,619	\$ 5,757	\$ -	\$ -	\$ -	\$ -	
2120 Guidance	\$ 48,122	\$ 31,954	\$ 59,742	\$ 42,102	\$ 1,000	\$ (59,742)	
2213 Instructional Staff Development	\$ -	\$ 3,903	\$ 3,500	\$ 1,663	\$ 20,000	\$ (2,500)	
2230 Instructional Technology Services	\$ -	\$ -	\$ 2,400	\$ 360	\$ 17,600	\$ 17,600	
2510 Fiscal Services	\$ -	\$ 47,210	\$ -	\$ -	\$ -	\$ -	
2580 Technology Services	\$ 96,292	\$ 16,239	\$ 20,847	\$ 8,613	\$ -	\$ (20,847)	
2715 Transportation - Field Trips	\$ -	\$ -	\$ -	\$ 19,422	\$ -	\$ -	
2716 Transportation Co-Curricular	\$ -	\$ 5,014	\$ 13,000	\$ 3,619	\$ 4,000	\$ (9,000)	
3100 School Nutrition Services	\$ -	\$ 23,699	\$ -	\$ 67,745	\$ -	\$ -	
3200 After School	\$ -	\$ 59,885	\$ -	\$ 13,770	\$ -	\$ -	
4700 Building Improvements	\$ -	\$ 1,441,842	\$ -	\$ 106,127	\$ -	\$ -	
Total Grant Funded Expenses	\$ 1,024,773	\$ 3,183,385	\$ 1,648,204	\$ 1,545,477	\$ 742,381	\$ (905,823)	-54.96%
Total All Expenses	\$ 15,018,228	\$ 16,669,940	\$ 15,877,742	\$ 14,686,894	\$ 17,095,516	\$ 1,217,774	7.67%

District: Lamoille North Modified USD U058A		U058A			Property dollar equivalent yield	Homestead tax rate per \$9,452 of spending per pupil
SU: Lamoille North		Lamoille County			9,452	1.00
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25					10,300	
Expenditures		FY2022	FY2023	FY2024		FY2025
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$13,877,936	\$15,018,228	\$15,877,742		\$17,095,516
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-		
3.	Adopted or warned union district budget plus articles	\$13,877,936	\$15,018,228	\$15,877,742		\$17,095,516
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-		
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-		
6.	Total Union Expenditures	\$13,877,936	\$15,018,228	\$15,877,742		\$17,095,516
7.	S.U. assessment (included in union budget) - informational data					
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		-
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$1,731,637	\$2,024,595	\$2,217,599		\$1,257,547
10.	Total offsetting union revenues	\$1,731,637	\$2,024,595	\$2,217,599		\$1,257,547
11.	Education Spending	\$12,146,299	\$12,993,633	\$13,660,143		\$15,837,969
12.	Lamoille North Modified USD U058A pupils	663.56	624.12	586.04		1,079.94
13.	Education Spending per Pupil	\$18,304.75	\$20,819.13	\$23,309.23		\$14,665.60
14.	<i>minus</i> Less net eligible construction costs (or P&I) per pupil	\$790.61	\$1,437.96	\$1,506.11		
15.	<i>minus</i> Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	\$9.64	\$11.27	\$12.67		
		based on \$60,000	based on \$60,000	based on \$66,206		based on \$66,446
16.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	-	-	-		
17.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		
18.	<i>minus</i> Estimated costs of new students after census period (per pupil)	-	-	-		
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		
20.	<i>minus</i> Less planning costs for merger of small schools (per pupil)	-	-	-		
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	-		
22.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		
23.	Excess spending threshold	threshold = \$18,759 \$18,759.00	threshold = \$19,957 \$19,957.00	threshold = \$22,204 \$22,204.00		threshold = \$23,163 \$23,163.00
24.	<i>plus</i> Excess Spending per Pupil over threshold (if any)	suspended thru FY29 \$18,305	suspended thru FY29 \$20,819	suspended thru FY29 \$23,309		suspended thru FY29 \$14,665.60
25.	Per pupil figure used for calculating District Equalized Tax Rate					
26.	Union spending adjustment (minimum of 100%)	161.746% based on yield \$11,317	156.370% based on yield \$15,314	150.937% based on \$15,443		155.159% based on \$9,452
27.	Anticipated equalized union homestead tax rate to be prorated [\$14,665.60 ÷ (\$9,452 / \$1.00)]	\$1.6175 based on \$1.00	\$1.5637 based on \$1.00	\$1.5094 based on \$1.00		\$1.5516 based on \$1.00
28.	Act 127 tax cap (FY25 - FY29 eligible)					\$1.5516
Prorated homestead union tax rates for members of Lamoille North Modified USD U058A		FY2022	FY2023	FY2024		FY2025
T014	Belvidere	0.8557	0.7856	0.7357		0.7496
T066	Eden	0.8557	0.7856	0.7357		0.7496
T100	Hyde Park	0.8557	0.7856	0.7357		0.7496
T107	Johnson	0.8557	0.7856	0.7357		0.7496
T226	Waterville	0.8557	0.7856	0.7357		0.7496
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
28.	Anticipated income cap percent to be prorated from Lamoille North Modified USD U058A [(\$14,665.60 ÷ \$10,300) × 2.00%]	2.66% based on 2.00%	2.61% based on 2.00%	2.66% based on 2.00%		2.85% based on 2.00%
Prorated union income cap percentage for members of Lamoille North Modified USD U058A		FY2022	FY2023	FY2024		FY2025
T014	Belvidere	1.41%	1.31%	1.30%		1.38%
T066	Eden	1.41%	1.31%	1.30%		1.38%
T100	Hyde Park	1.41%	1.31%	1.30%		1.38%
T107	Johnson	1.41%	1.31%	1.30%		1.38%
T226	Waterville	1.41%	1.31%	1.30%		1.38%
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-

- Using the December 1, 2023 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,452 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,300 for a base income percent of 2.0%, and a non-residential tax rate of \$1.452. These figures use the estimated \$13,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

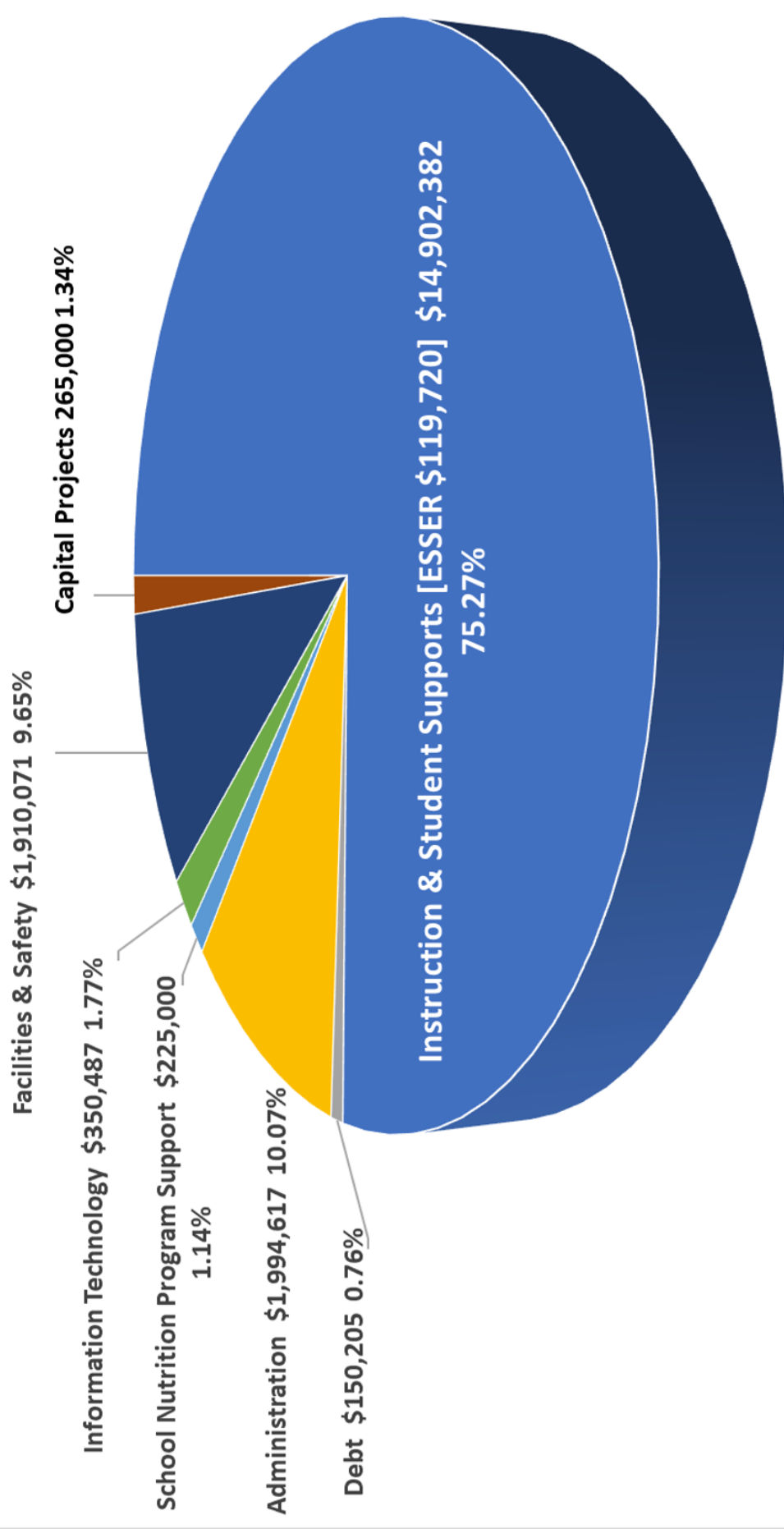
Lamoille North Modified Unified Union School District - SECONDARY

FY25 Budget - by Department

January 16, 2024

<u>MUUSD-B:</u>	<u>FY24</u>	<u>FY25</u>	<u>FY24 - FY25 Change</u>	<u>% Change</u>	<u>% of FY25 Change</u>	<u>% of FY25 Budget</u>
Instruction	12,847,363	14,902,382	2,055,019	16.00%	62.18%	75.27%
Previously Grant Funded COVID-19 [ESSER]		119,720	119,720		3.62%	0.60%
Debt	151,372	150,205	-1,167	-0.77%	-0.04%	0.76%
Administration	1,540,328	1,994,617	454,289	29.49%	13.75%	10.07%
School Nutrition Program Support	0	225,000	225,000		6.81%	1.14%
Information Technology	287,540	350,487	62,947	21.89%	1.90%	1.77%
Facilities & Safety	1,666,241	1,910,071	243,830	14.63%	7.38%	9.65%
Capital Projects	0	265,000	265,000		8.02%	1.34%
Total Expenses	16,492,844	19,797,762	3,304,918	20.04%	100.00%	100.00%

MUUSD-B: FY25 Budget by Department 1.16.24



LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058B)
BUDGET REVENUES - MIDDLE AND HIGH SCHOOLS
2024-2025

General Fund Revenue	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
Drivers Education Reimbursement	\$ (6,000)	\$ (5,423)	\$ (15,000)	\$ (3,587)	\$ (10,000)	\$ 5,000	
Education Spending Grant	\$ (13,927,560)	\$ (13,281,750)	\$ (14,757,261)	\$ (14,716,367)	\$ (18,543,218)	\$ (3,785,957)	25.65%
High School Completion Funds	\$ -	\$ (1,313)	\$ -	\$ (200)	\$ -	\$ -	
Interest	\$ (50,000)	\$ (34,627)	\$ (30,000)	\$ (64,289)	\$ (40,000)	\$ (10,000)	
Medicaid EPSDT	\$ (23,000)	\$ -	\$ (40,000)	\$ -	\$ (40,000)	\$ -	
Medicaid IEP Reimbursement	\$ (50,000)	\$ -	\$ (50,000)	\$ (26,220)	\$ (50,000)	\$ -	
Miscellaneous	\$ (10,000)	\$ (8,434)	\$ (8,000)	\$ (2,500)	\$ (8,000)	\$ -	
Miscellaneous - IPAD Sales	\$ -	\$ (13,903)	\$ -	\$ (1,605)	\$ -	\$ -	
Prior Year Adjustment	\$ -	\$ (21,817)	\$ -	\$ -	\$ -	\$ -	
Prior Year Surplus	\$ (561,611)	\$ -	\$ (532,395)	\$ (532,395)	\$ (161,545)	\$ 370,850	
Services to Other Public Schools	\$ (16,000)	\$ (12,160)	\$ (25,000)	\$ (20,459)	\$ (15,000)	\$ 10,000	
Special Education Reimbursement - Extraordinary	\$ (300,000)	\$ (95,606)	\$ -	\$ -	\$ -	\$ -	
Special Education Reimbursement - State Placed	\$ -	\$ -	\$ -	\$ (14,725)	\$ -	\$ -	
State Vocational Tuition Support	\$ -	\$ (645,810)	\$ (685,188)	\$ (726,082)	\$ (730,000)	\$ (44,812)	
Tuition - Other Public Schools (Ed Spending)	\$ (400,000)	\$ (244,891)	\$ (350,000)	\$ (182,147)	\$ (200,000)	\$ 150,000	-42.86%
Total General Fund Revenue	\$ (15,344,171)	\$ (14,365,735)	\$ (16,492,844)	\$ (16,290,575)	\$ (19,797,763)	\$ (3,304,919)	20.04%

Grant Fund Revenue	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
Contributions/Donations	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	
COVID-19 Relief & Recovery Funds	\$ (121,504)	\$ (377,474)	\$ (198,917)	\$ (1,175)	\$ (62)	\$ 198,855	
IDEA-B Flow Thru	\$ -	\$ (13,281)	\$ -	\$ -	\$ -	\$ -	
Misc Local Revenue & Donation	\$ -	\$ (310)	\$ -	\$ (530)	\$ -	\$ -	
NE Farm to Schools Institute Grant	\$ -	\$ (2,095)	\$ -	\$ (4,539)	\$ -	\$ -	
Rowland	\$ (21,608)	\$ (4,341)	\$ -	\$ (13,719)	\$ -	\$ -	
Substance Misuse Prevention & Early Intervention	\$ -	\$ (31,010)	\$ -	\$ -	\$ -	\$ -	
UVM Grant - Robotics	\$ -	\$ (560)	\$ -	\$ -	\$ -	\$ -	
VPA Community Navigator Pilot Program	\$ -	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	
Y.E.S. Dept of Disabilities	\$ (34,004)	\$ (89,041)	\$ (75,879)	\$ (5,000)	\$ (82,273)	\$ (6,394)	
Total Grant Fund Revenue	\$ (177,116)	\$ (525,612)	\$ (274,796)	\$ (24,964)	\$ (82,335)	\$ 192,462	-70.04%

Total All Revenue	\$ (15,521,287)	\$ (14,891,347)	\$ (16,767,640)	\$ (16,315,538)	\$ (19,880,098)	\$ (3,112,458)	18.56%
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Audit Statement

The final audits are public documents and may be viewed, along with Annual Meeting Minutes, online at www.lnsd.org, or at the Lamoille North Supervisory Union office Monday-Friday 8:00 AM-4:00 PM.

LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058B)
BUDGET EXPENSES - MIDDLE AND HIGH SCHOOLS
2024-2025

Education Tax Funded Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1100 Regular Instruction	\$ 6,157,276	\$ 5,827,997	\$ 6,793,281	\$ 6,068,473	\$ 7,535,359	\$ 742,078	
1118 Student Support Center	\$ 63,423	\$ 93,506	\$ 132,831	\$ 92,138	\$ 124,524	\$ (8,307)	
1201 Special Education	\$ 635,028	\$ 598,888	\$ -	\$ 1,543	\$ -	\$ -	
1301 Vocational Education	\$ 1,300,000	\$ 1,251,617	\$ 1,300,000	\$ 1,273,542	\$ 1,385,000	\$ 85,000	
1401 Athletics	\$ 466,526	\$ 432,554	\$ 472,492	\$ 414,708	\$ 561,587	\$ 89,095	
1501 Co-Curricular	\$ 152,950	\$ 187,123	\$ 165,770	\$ 153,875	\$ 193,566	\$ 27,796	
2120 Guidance	\$ 751,320	\$ 586,520	\$ 831,660	\$ 836,356	\$ 1,172,703	\$ 341,043	
2131 Health Services	\$ 154,895	\$ 157,709	\$ 163,937	\$ 161,148	\$ 185,394	\$ 21,457	
2152 Speech Services	\$ 54,656	\$ 53,774	\$ -	\$ -	\$ -	\$ -	
2153 Audiology Services	\$ 1,545	\$ -	\$ 1,569	\$ -	\$ 1,592	\$ 24	
2213 Instructional Staff Development	\$ 108,834	\$ 33,354	\$ 117,773	\$ 50,497	\$ 123,658	\$ 5,885	
2219 Improvement of Instruction - Mentors	\$ 15,000	\$ 33,777	\$ 23,500	\$ 23,222	\$ 25,642	\$ 2,142	
2220 Education Media	\$ 223,707	\$ 177,921	\$ 190,955	\$ 189,119	\$ 211,870	\$ 20,915	
2230 Instructional Technology Services	\$ 260,000	\$ 234,648	\$ 235,914	\$ 175,594	\$ 238,590	\$ 2,676	
2311 Board of Education	\$ 19,035	\$ 26,549	\$ 33,249	\$ 14,205	\$ 35,626	\$ 2,377	
2313 District Treasurer	\$ 5,239	\$ 4,164	\$ 9,387	\$ 4,687	\$ 9,535	\$ 148	
2315 Legal Services	\$ 4,000	\$ 2,823	\$ 4,038	\$ 1,450	\$ 4,100	\$ 63	
2320 Central Administration	\$ 572,433	\$ 572,433	\$ 573,842	\$ 564,951	\$ 904,398	\$ 330,556	
2410 Principal's Office	\$ 748,988	\$ 776,619	\$ 857,071	\$ 800,276	\$ 967,958	\$ 110,887	
2490 Special Education Assessment	\$ 865,676	\$ 865,676	\$ 1,852,708	\$ 1,861,599	\$ 2,557,044	\$ 704,337	
2510 Fiscal Services	\$ 61,814	\$ 30,325	\$ 62,741	\$ 71,592	\$ 73,000	\$ 10,259	
2580 Technology Services	\$ 213,715	\$ 222,849	\$ 287,540	\$ 340,694	\$ 350,487	\$ 62,947	
2610 Operations & Maintenance	\$ 1,556,058	\$ 1,491,525	\$ 1,571,815	\$ 1,495,122	\$ 2,070,155	\$ 498,339	
2660 Security	\$ 72,511	\$ 40,966	\$ 74,284	\$ 64,740	\$ 77,284	\$ 3,000	
2670 Safety	\$ -	\$ -	\$ -	\$ 604	\$ -	\$ -	
2680 Other Operations & Maintenance	\$ 20,074	\$ 25,157	\$ 20,142	\$ 18,708	\$ 27,633	\$ 7,491	
2711 Transportation	\$ 441,322	\$ 448,696	\$ 347,194	\$ 414,494	\$ 395,416	\$ 48,222	
2712 Transportation - Non-Resident Students	\$ 65,088	\$ -	\$ 69,660	\$ 69,000	\$ 39,797	\$ (29,863)	
2715 Transportation - Field Trips	\$ 7,212	\$ -	\$ 7,320	\$ -	\$ 7,430	\$ 110	
2716 Transportation Co-Curricular	\$ 93,313	\$ 125,875	\$ 140,800	\$ 75,586	\$ 143,209	\$ 2,409	
3100 School Nutrition Services	\$ 100,000	\$ 304,524	\$ -	\$ 304,524	\$ 225,000	\$ 225,000	
5020 Debt Services	\$ 152,533	\$ 152,533	\$ 151,372	\$ 151,372	\$ 150,205	\$ (1,167)	
Education Tax Funded Expenses	\$ 15,344,171	\$ 14,760,101	\$ 16,492,844	\$ 15,693,818	\$ 19,797,763	\$ 3,304,919	20.04%

Grant Funded Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1100 Regular Instruction	\$ 143,112	\$ 109,361	\$ 102,772	\$ 81,086	\$ 62	\$ (102,710)	
1201 Special Education	\$ 34,004	\$ 83,460	\$ 75,879	\$ 76,888	\$ 82,273	\$ 6,394	
1501 Co-Curricular	\$ -	\$ 560	\$ -	\$ -	\$ -	\$ -	
2120 Guidance	\$ -	\$ 95,099	\$ 96,145	\$ 117,735	\$ -	\$ (96,145)	
2131 Health Services	\$ -	\$ 31,010	\$ -	\$ 10,562	\$ -	\$ -	
2213 Instructional Staff Development	\$ -	\$ 1,915	\$ -	\$ 1,005	\$ -	\$ -	
2510 Fiscal Services	\$ -	\$ 38,820	\$ -	\$ -	\$ -	\$ -	
2580 Technology Services	\$ -	\$ 131,686	\$ -	\$ 38,309	\$ -	\$ -	
2715 Transportation - Field Trips	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	
3100 School Nutrition Services	\$ -	\$ 75	\$ -	\$ 53,173	\$ -	\$ -	
Total Grant Funded Expenses	\$ 177,116	\$ 491,985	\$ 274,796	\$ 381,758	\$ 82,335	\$ (192,462)	-70.04%
Total All Expenses	\$ 15,521,287	\$ 15,252,086	\$ 16,767,640	\$ 16,075,577	\$ 19,880,098	\$ 3,112,458	18.56%

GREEN MOUNTAIN TECHNOLOGY and CAREER CENTER
BUDGET REVENUES
2024-2025

General Fund Revenues	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
Adult Coordinator Salary Grant	\$ (22,000)	\$ (11,709)	\$ (13,000)	\$ (10,011)	\$ (13,000)	\$ -	
Co-op Ed Salary Grant	\$ (24,000)	\$ (13,206)	\$ (15,000)	\$ (15,021)	\$ (15,000)	\$ -	
Director Salary Grant	\$ (55,000)	\$ (69,453)	\$ (65,000)	\$ (72,186)	\$ (65,000)	\$ -	
Guidance Salary Grant	\$ (43,000)	\$ (46,469)	\$ (45,000)	\$ (48,151)	\$ (45,000)	\$ -	
Interest	\$ (15,000)	\$ (7,528)	\$ (15,000)	\$ (14,045)	\$ (10,000)	\$ 5,000	
Miscellaneous	\$ (5,001)	\$ (820)	\$ (1,500)	\$ (14,300)	\$ (1,000)	\$ 500	
Prior Year Adjustment	\$ 41,648	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year Surplus	\$ (75,000)	\$ (75,000)	\$ -	\$ -	\$ (77,554)	\$ (77,554)	
Service to Other Public Schools	\$ -	\$ -	\$ -	\$ (73)	\$ -	\$ -	
State Aid - Tech Education	\$ (1,313,783)	\$ (1,305,516)	\$ (1,419,282)	\$ (1,415,403)	\$ (1,456,628)	\$ (37,345)	
State Tuition Reduction Grant	\$ (528,467)	\$ (532,985)	\$ (570,923)	\$ (569,408)	\$ (586,000)	\$ (15,077)	
Transportation - Tech Education	\$ (15,000)	\$ (9,484)	\$ (15,000)	\$ (8,509)	\$ (10,000)	\$ 5,000	
Tuition - Vocational	\$ (1,242,680)	\$ (1,234,802)	\$ (1,312,715)	\$ (1,062,463)	\$ (1,563,511)	\$ (250,796)	19.11%
Total General Fund Revenues	\$ (3,297,283)	\$ (3,306,973)	\$ (3,472,420)	\$ (3,229,568)	\$ (3,842,692)	\$ (370,272)	10.66%

Grant Funded Revenues	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
Department of Labor Grant	\$ -	\$ (4,555)	\$ -	\$ -	\$ -	\$ -	
GEER II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous and Donations	\$ -	\$ (12,192)	\$ -	\$ (5,309)	\$ -	\$ -	
Other Restricted State Grants	\$ -	\$ (8,476)	\$ -	\$ (4,894)	\$ -	\$ -	
Perkins Grant	\$ (71,316)	\$ (212,072)	\$ (123,571)	\$ -	\$ (130,493)	\$ (6,922)	
Program Innovation Grant	\$ -	\$ (5,603)	\$ -	\$ -	\$ -	\$ -	
State Support-Vocational	\$ -	\$ (54,293)	\$ -	\$ -	\$ -	\$ -	
Technical Education Pilot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
VCF Diversity Equity Inclusion Grant	\$ -	\$ (3,500)	\$ -	\$ (1,500)	\$ -	\$ -	
VCF Grant	\$ -	\$ -	\$ -	\$ (2,050)	\$ -	\$ -	
VPA Equity Grant	\$ -	\$ (2,345)	\$ -	\$ (3,265)	\$ -	\$ -	
Total Grant Funded Revenues	\$ (71,316)	\$ (303,037)	\$ (123,571)	\$ (17,018)	\$ (130,493)	\$ (6,922)	5.60%
Total All Revenues	\$ (3,368,599)	\$ (3,610,009)	\$ (3,595,992)	\$ (3,246,586)	\$ (3,973,185)	\$ (377,193)	10.49%

GREEN MOUNTAIN TECHNOLOGY and CAREER CENTER
BUDGET EXPENSES
2024-2025

General Fund Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1300 Vocational	\$ 1,430,963	\$ 1,403,842	\$ 1,575,004	\$ 1,458,823	\$ 1,738,351	\$ 163,347	
1392 Co-Op Education	\$ 42,117	\$ 45,037	\$ 48,176	\$ 47,826	\$ 51,817	\$ 3,642	
1501 Co-Curricular	\$ 37,337	\$ 52,178	\$ 38,308	\$ 4,502	\$ 46,885	\$ 8,577	
2120 Guidance	\$ 118,459	\$ 113,290	\$ 116,273	\$ 110,435	\$ 128,425	\$ 12,152	
2131 Health Services	\$ 24,335	\$ 23,876	\$ 26,364	\$ 26,116	\$ 29,920	\$ 3,556	
2213 Instructional Staff Development	\$ 4,000	\$ 2,003	\$ 4,000	\$ 1,416	\$ 10,000	\$ 6,000	
2219 Improvement of Instruction - Mentors	\$ 3,500	\$ 3,663	\$ 3,300	\$ 1,081	\$ 1,097	\$ (2,203)	
2220 Education Media	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	
2230 Instructional Technology Services	\$ 10,000	\$ 11,282	\$ 10,661	\$ 7,673	\$ 10,998	\$ 337	
2311 Board of Education	\$ 1,561	\$ 6,192	\$ 3,095	\$ 3,156	\$ 3,559	\$ 464	
2313 District Treasurer	\$ 360	\$ 925	\$ 904	\$ 904	\$ 919	\$ 15	
2320 Central Administration	\$ 117,074	\$ 117,074	\$ 105,594	\$ 105,594	\$ 157,073	\$ 51,479	
2410 Directors Office	\$ 346,481	\$ 368,241	\$ 381,413	\$ 364,928	\$ 410,181	\$ 28,768	
2510 Fiscal Services	\$ 10,000	\$ 6,592	\$ -	\$ -	\$ 15,629	\$ 17,000	
2580 Technology Services	\$ 49,150	\$ 69,266	\$ 74,195	\$ 75,812	\$ 86,141	\$ 11,946	
2610 Operations & Maintenance	\$ 588,813	\$ 569,392	\$ 596,691	\$ 567,571	\$ 694,064	\$ 97,373	
2660 Security	\$ 15,500	\$ 8,104	\$ 16,000	\$ 13,260	\$ 16,000	\$ -	
2670 Safety	\$ -	\$ -	\$ -	\$ 160	\$ -	\$ -	
2711 Transportation	\$ 15,500	\$ 16,811	\$ 15,600	\$ 9,762	\$ 16,500	\$ 900	
3100 School Nutrition Services	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	
5020 Debt Services	\$ 474,932	\$ 459,007	\$ 456,841	\$ 440,916	\$ 423,762	\$ (33,080)	
Total General Fund Expenses	\$ 3,297,283	\$ 3,281,775	\$ 3,472,420	\$ 3,260,565	\$ 3,842,692	\$ 370,272	10.66%

Grant Funded Expenses	Voted Budget FY23	Actual Expenses FY23	Voted Budget FY24	YTD FY24	FY25 Proposed Budget	Difference FY24 to FY25	Percent Change
1300 Vocational	\$ 71,316	\$ 174,166	\$ 74,839	\$ 222,275	\$ 80,851	\$ 6,012	
1501 Co-Curricular	\$ -	\$ 1,066	\$ -	\$ -	\$ -	\$ -	
1601 Adult Education	\$ -	\$ 12,984	\$ -	\$ 6,022	\$ -	\$ -	
2120 Guidance	\$ -	\$ 59,783	\$ 48,733	\$ 49,821	\$ 49,642	\$ 909	
2212 Instruction/Curriculum Development	\$ -	\$ 13,297	\$ -	\$ 6,574	\$ -	\$ -	
2213 Instructional Staff Development	\$ -	\$ -	\$ -	\$ 2,806	\$ -	\$ -	
2219 Improvement of Instruction - Mentors	\$ -	\$ 3,755	\$ -	\$ -	\$ -	\$ -	
2230 Instructional Technology Services	\$ -	\$ -	\$ -	\$ 965	\$ -	\$ -	
2240 Academic Student Assessment	\$ -	\$ 5,955	\$ -	\$ -	\$ -	\$ -	
2410 Directors Office	\$ -	\$ 2,556	\$ -	\$ -	\$ -	\$ -	
2510 Fiscal Services	\$ -	\$ 6,848	\$ -	\$ -	\$ -	\$ -	
2580 Technology Services	\$ -	\$ 5,892	\$ -	\$ 18,868	\$ -	\$ -	
5520 Subgrant other	\$ -	\$ 8,418	\$ -	\$ 2,956	\$ -	\$ -	
Total Grant Funded Expenses	\$ 71,316	\$ 294,720	\$ 123,571	\$ 310,288	\$ 130,493	\$ 6,922	5.60%

Total All Expenses	\$ 3,368,599	\$ 3,576,495	\$ 3,595,992	\$ 3,570,853	\$ 3,973,185	\$ 377,193	10.49%
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GREEN MOUNTAIN TECHNOLOGY AND CAREER CENTER
TUITION CALCULATION 2024-2025
January 16, 2024

Basic Education State Assistance			
State Aid /FY	Basic Education Grant	State "On-Behalf" Technology Center Aid	State Share
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%	\$9,196.77
Aid FY23	\$ 11,247	87%	\$9,784.89
Aid FY24	\$ 12,501	87%	\$10,875.87
Aid FY25	\$ 13,063	87%	\$11,364.81

Supplemental Assistance			
State Aid/FY	Basic Ed. Grant	Tech %	State Share
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
Aid FY24	\$ 12,501	35%	\$4,375.35
Aid FY25	\$ 13,063	35%	\$4,572.05

State FY 25	Amount	Students	Total
State Assistance FY24	\$11,364.81	128.17	\$1,456,627.70
Tuition Reduction Grant FY25	\$4,572.05	128.17	\$585,999.65
Fiscal Year	Tuition Amount	Per Student Cost Trend	
Per Pupil Tuition FY18	\$ 7,073.00	Change	
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	\$ 9,399.79	\$ 704.46	
Per Pupil Tuition FY24	\$ 10,082.54	\$ 682.75	
Per Pupil "Sending" Tuition FY25	\$ 12,198.73	\$ 2,116.19	
FY24 Budget	\$ 3,595,991.53	10.49%	
FY25 Expense Budget	\$ 3,973,185.04	Budget Increase/(Decrease)	
Revenues w/o Tuition	(367,046.00)		
Announced Tuition Basis	\$ 3,606,139.04		
State Aid	(2,042,627.35)		
Tuition from Sending Schools	\$ 1,563,511.69		

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	135.00
STUDENT FTE ENROLLMENT FY 20	129.00
STUDENT FTE ENROLLMENT FY 21	127.00
STUDENT FTE ENROLLMENT FY 22	127.00
STUDENT FTE ENROLLMENT FY 23	127.00
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	131.00
STUDENT FTE COUNT FALL 21	143.00
STUDENT FTE COUNT SPRING 22	124.00
STUDENT FTE COUNT FALL 22	126.00
STUDENT FTE COUNT SPRING 23	126.00
Total	781.00
Average	128.17

Six Semester Student FTE Average count has fluctuated over the past six semesters from a high of 143 to a low of 124. Currently, the average is at 128.17 [per AOE 12/29/23]

District: Lamoille North Modified USD U058B		U058B		Property dollar equivalent yield		Homestead tax rate per \$9,452 of spending per pupil
SU: Lamoille North		Lamoille County		9,452	<--See bottom note	1.00
				10,300		Income dollar equivalent yield per 2.0% of household income
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25						
Expenditures		FY2022	FY2023	FY2024	FY2025	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$18,205,053	\$18,889,884	\$20,368,235	\$23,853,283	
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	Adopted or warned union district budget plus articles	\$18,205,053	\$18,889,884	\$20,368,235	\$23,853,283	
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	Total Union Expenditures	\$18,205,053	\$18,889,884	\$20,368,235	\$23,853,283	
7.	S.U. assessment (included in union budget) - informational data	-	-	-		
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$4,777,126	\$4,962,324	\$4,925,786	\$4,580,065	
10.	Total offsetting union revenues	\$4,777,126	\$4,962,324	\$4,925,786	\$4,580,065	
Education Spending		\$13,427,927	\$13,927,560	\$15,442,449	\$19,273,218	
12.	Lamoille North Modified USD U058B pupils	840.35	856.28	857.09	1,583.89	
Education Spending per Pupil		\$15,978.97	\$16,265.19	\$18,017.30	\$12,168.28	
13.	minus Less net eligible construction costs (or P&I) per pupil	\$798.60	\$732.78	\$709.63		
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	\$13.25	\$11.27	\$10.11		
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	-	-	-		
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		
18.	minus Estimated costs of new students after census period (per pupil)	-	-	-		
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		
20.	minus Less planning costs for merger of small schools (per pupil)	-	-	-		
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	-		
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		
23.	Excess spending threshold	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00	threshold = \$23,193 \$23,193.00	
24.	plus Excess Spending per Pupil over threshold (if any)	suspended thru FY20	suspended thru FY20	suspended thru FY20	suspended thru FY20	
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$15,979	\$16,265	\$18,017	\$12,168.28	
26.	Union spending adjustment (minimum of 100%)	141.194% based on yield \$11,317	122.166% based on yield \$15,314	116.670% based on \$15,443	128.738% based on \$9,452	
27.	Anticipated equalized union homestead tax rate to be prorated [\$12,168.28 ÷ (\$9,452 / \$1.00)]	\$1.4119 based on \$1.00	\$1.2217 based on \$1.00	\$1.1667 based on \$1.00	\$1.2874 based on \$1.00	
28.	Act 127 tax cap (FY25 - FY29 eligible)				\$1.2250	
Prorated homestead union tax rates for members of Lamoille North Modified USD U058B		FY2022	FY2023	FY2024	FY2025	
T014	Belvidere	0.6650	0.6079	0.5981	0.6332	
T040	Cambridge	0.6424	0.5666	0.5390	0.5557	
T066	Eden	0.6650	0.6079	0.5981	0.6332	
T100	Hyde Park	0.6650	0.6079	0.5981	0.6332	
T107	Johnson	0.6650	0.6079	0.5981	0.6332	
T226	Waterville	0.6650	0.6079	0.5981	0.6332	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
28.	Anticipated income cap percent to be prorated from Lamoille North Modified USD U058B [((\$12,168.28 ÷ \$10,300) × 2.00%)]	2.32% based on 2.00%	2.04% based on 2.00%	2.05% based on 2.00%	2.36% based on 2.00%	
Prorated union income cap percentage for members of Lamoille North Modified USD U058B		FY2022	FY2023	FY2024	FY2025	
T014	Belvidere	1.09%	1.02%	1.05%	1.22%	
T040	Cambridge	1.06%	0.95%	0.95%	1.07%	
T066	Eden	1.09%	1.02%	1.05%	1.22%	
T100	Hyde Park	1.09%	1.02%	1.05%	1.22%	
T107	Johnson	1.09%	1.02%	1.05%	1.22%	
T226	Waterville	1.09%	1.02%	1.05%	1.22%	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	

- Using the December 1, 2023 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,452 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,300 for a base income percent of 2.0%, and a non-residential tax rate of \$1,452. These figures use the estimated \$13,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

- Using the December 1, 2023 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,452 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,300 for a base income percent of 2.0%, and a non-residential tax rate of \$1.452. These figures use the estimated \$13,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT #058

TREASURER'S REPORT

JULY 1, 2022 - JUNE 30, 2023

[FY2023 Audit Completed]

Account	Balance 6/30/2022	Debits	Credits	Interest	Balance 6/30/2023
General Fund Checking (CBNA)	212,217	47,530,656	47,515,661	18,998	246,210
General Fund Checking (UB)	0	2,545,161	1,064,391	287	1,481,058
Petty Cash	20,220	9,951	8,016		22,155
Tax Anticipation Investment Account FY23	1,276,077	8,708,086	10,039,915	60,647	4,894
GMTCC Adult Ed	48,341	10,392	154		58,579
Eden Bus Reserve	43,817		43,827	9	0
GMTCC Construction Account	868,615		62,742		805,873
Hyde Park Construction Bond	61,860			2,094	63,954
GMTCC QZAB Restricted Bond Account	1,146,814		1,152,919	6,105	0
LNMUUSD Audited Cash Balances June 30, 2022 & June 30, 2023	3,677,961	58,804,246	59,887,625	88,140	2,682,724

Audit Statement

The final audits are public documents and may be viewed, along with Annual Meeting Minutes, online at www.lnsd.org, or at the Lamoille North Supervisory Union office Monday-Friday 8:00 AM-4:00 PM.

Lamoille North Modified Unified Union School District #058

Capital & Health Benefit Reserves Report

June 30, 2023

[FY2023 Audit Completed]

Capital Reserves June 30, 2023:

Cricket Hill	\$	5,003
Union School Technology	\$	2,057
Union School Capital Needs	\$	3,309
GMTCC O&M	\$	124,412
Johnson School Capital Needs	\$	29,330
LNMUUSD-A Capital Needs	\$	306
LNMUUSD-B Capital Needs	\$	288,826
LNMUUSD Combined Capital Needs	\$	720,900

Capital Reserves Available as of June 30, 2023 \$ 1,174,143

HRA/HSA Reserves June 30, 2023*:

LNMUUSD Elementary Schools	\$	78,532
LNMUUSD Secondary Schools (including GMTCC)	\$	72,882

Health Benefit Reserves Available as of June 30, 2023 \$ 151,414

* In 2020 the voters established Special Reserve Funds for future unanticipated costs associated with Health Reimbursement Arrangements and Health Savings Accounts.

FY2025 Investment Priorities

Given Vermont's aging population and the ongoing fight for resources in rural towns, we must prioritize our youth. Lamoille North strives to give our students the best educational opportunities, to help them thrive so they can support themselves and their futures, and to enhance our Vermont communities. You'll see this reflected in the FY25 budget information.

Investment in our school budgets is an investment in our communities.

Support for our FY2025 budgets allows us to:

- Offer the best instruction in literacy, math, and science through professional development for all teachers and staff
- Offer well-defined support systems for students who require more adaptations, modifications, or enhancements to thrive
- Provide nutritious meals for all students to support their access to education
- Offer competitive salaries and supports to retain high-quality teachers and support staff

Our task is to work intentionally and collaboratively with school leaders and community partners to create more equitable opportunities for all students; to identify and remove any barriers for members within our school community; and to advance a culture of belonging, dignity, and safety in our system. Our work is made possible through your support.

Thank you to our Lamoille North communities.

Note Taking Space:



802-851-1160



info@lnsd.org



www.lnsd.org



LAMOILLE NORTH MODIFIED
UNIFIED UNION SCHOOL DISTRICT