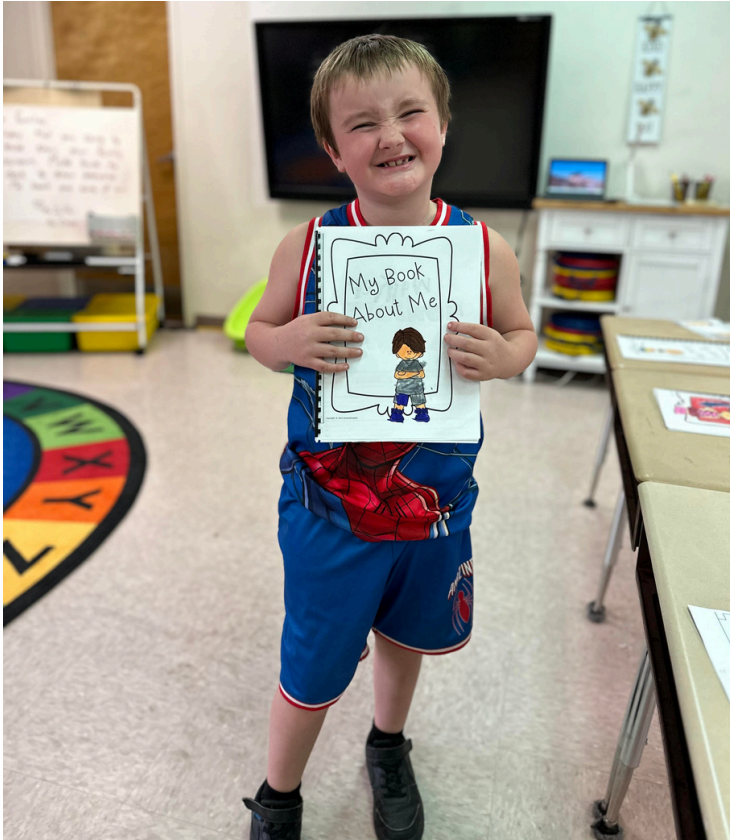


LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT

Annual Report

20
25



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 17, 2025, 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 19, 2024, 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 XIV)
- 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 XV)
- 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 XVI)
- Article IX: Shall the voters of Lamoille North Modified Unified Union School District #058A (PreK-6th grade) hold an amount of the unassigned audited fund balance in the amount of \$253,981 as of June 30, 2024, in the established Reserve Fund for the purpose of meeting special and unanticipated capital needs of the Lamoille North Modified Unified Union School District #058A?
- Article X: Shall the voters of Lamoille North Modified Unified Union School District #058B, Green Mountain Technology & Career Center, establish a Special Reserve Fund for future unanticipated costs associated with emerging programming needs?
- Article XI: Shall the voters of Lamoille North Modified Unified Union School District #058B, Green Mountain Technology & Career Center, hold an amount of the unassigned audited fund balance in the amount of \$44,564 as of June 30, 2024, in the established Reserve Fund for the purpose of meeting future unanticipated costs associated with emerging programming needs?
- Article XII: Shall the voters of Lamoille North Modified Unified Union School District #058B, Green Mountain Technology & Career Center, hold an amount of the unassigned audited fund balance in the amount of \$44,563 as of June 30, 2024, in the established Reserve Fund for future tuition reduction needs?
- Article XII: To transact any other business to properly come before the meeting.

The meeting will then be recessed to March 4, 2025, (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 24, 2025, 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 XIV: Shall the voters of the Lamoille North Modified Unified Union School District #058A (PreK-6th grade) approve the school board to expend \$17,307,730, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$14,254 per long term weighted average daily membership (LT ADM). This projected spending per LT ADM is .57% lower than spending for the current year.

Article XV: Shall the voters of the Lamoille North Modified Unified Union School District #058B (7th-12th grade) approve the school board to expend \$20,186,786, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$12,275 per long term weighted average daily membership (LT ADM). This projected spending per LT ADM is .87% more than spending for the current year.

Article XVI: Shall the voters of the Lamoille North Modified Unified Union School District #058B, Green Mountain Technology & Career Center, approve the school board to expend \$4,191,823, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

Dated at Hyde Park, this 15th day of January 2025



Chairperson of the Board of Directors



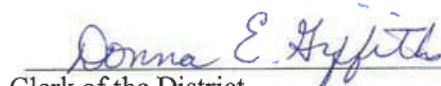
Clerk of the Board of Directors

Received and Recorded this 15th day of January 2025



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

Nancy Guyette - 2026

Amy Listenik - 2025

Susan Prescott - 2027

Jan Sander - 2027

Mark Stebbins - 2026

Denise Webster - 2027

Eden

Jeff Hunsberger - 2027

David Whitcomb - 2026

Johnson

Mark Nielsen (Chair) - 2027

Open Seat - 2026

Open Seat - 2025

Kyley Hill - 2027

Monica Stearns - 2026

Hyde Park

Lisa Barry - 2025

Patti Hayford - 2026

Tina Lowe - 2025

Philip Kiely - 2027

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

Kimberly Hunt

Director of Nutritional Services

Kelly Shortsleeve

Facilities Director

Dylan LaFlam

Director of Marketing & Communication

Rene Thibault

Director of IT

Cole Hayes

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

Chris Hennessey (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. Our partnerships are second to none and include:

- Healthy Lamoille Valley
- The Restorative Center
- The Family Center
- Lamoille County Sheriff's Department
- Up for Learning
- Selectboards from our Towns

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:

- Budget, Finance & Capital
- Curriculum
- Social-Emotional Wellness & Safety

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 17, 2025, 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, including Facebook and Instagram. 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,

As we present the 2024-2025 Annual School Report, we are filled with gratitude for the collective efforts of our dedicated staff, students and community members. This report not only showcases our achievements but also reflects the steadfast commitment to our focus on equity, access and opportunity for every student. 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.

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 responsible budgets based on resources that serve our students while remaining fiscally responsible.

The Office of Student Support Services continues to collaborate with building leadership to oversee Special Education Services, Section 504, Educational Support Systems, English Language Learners and Migrant Education Services. In addition, our office serves as liaison to local, State and Federal programs such as the McKinney-Vento Act for youth who do not have stable housing, EPSDT and Medicaid programs, as well as collaboration with local mental health agencies.

This year we are happy to report that we are completely staffed with "in person" special educators. The teacher shortage impacted our ability to hire staff the past few years, and as such, the district changed to virtual special educators in some buildings, and it worked quite well; however, we are very pleased to have all in person staff again!

The district is focused on improving professional development for our paraeducators by empowering our newly formed Paraeducator Leadership Team to offer recommendations from the field and to help develop the agendas for professional development. Similarly, the district has worked to provide a three-day training series to our special educators and student support staff in conducting Functional Behavior Assessments and developing Behavior Plans to ensure a greater depth and breadth of tools in our educational "toolkits" to best serve our students' needs.

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 Supervisory Union (LNSU), including our vision of equity, access and opportunity for all. We continue to make progress on our LNSU Continuous Improvement plan.

I would like to highlight opportunities for growth and our achievements. In our schools, we have identified achievement gaps in reading and in mathematics. Schools with achievement gaps 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 LNSU school has an equity goal and continuous improvement plan. We're committed to guaranteeing every student 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.

This year we built on the work of our previous development of an aligned curriculum. Our aligned curriculum provided clarity, consistency, and equity in what students are expected to know, understand and be able to do, regardless of school team or teacher. This work allowed us to focus on several aspects of implementation this year. This year at the high school we focused on proficiency-based learning. Using the aligned curriculum, teachers are creating learning scales that communicate high expectations to students in a clear, understandable way. At the elementary level, the aligned curriculum is also being integrated with report cards so that expectations are clearly communicated to parents. In addition, teachers are working on social studies and science units to match the aligned curriculum. Also at the elementary level, we are strengthening our literacy program with materials from the American Reading Company that will focus on comprehension and writing skills.

We continue to support professional growth of all educators and staff. We have a very strong mentoring program that supports teachers new to LNSU. Continued partnerships with All Learners Network, RedHouse Learning, the Restorative Center, and the American Reading Company, support our teachers and administrators with everything from math and literacy instruction to improving restorative practices in our schools and providing tools for healthy decision making for our youth.

In addition, we are supporting student voice and equity through a partnership with Up for Learning. At the high school level, an equity design team created a student survey, analyzed the data, and shared results with the board and teachers. They design learning experiences for students and teachers. This year this student group was the keynote speaker at our August inservice and received high marks from teachers on their inspiring message. This year, this work will expand to the elementary schools where students will also look at data from fourth through sixth graders and make recommendations to their school communities.

Mindful of our responsibility to our taxpayers, we have worked diligently to develop a responsible budget. This budget supports our mission to provide a high-quality education while maintaining fiscal prudence. Our goal is to invest wisely in our schools, ensuring that every dollar spent contributes to the success and well-being of our students.

Thank you for your continued partnership and dedication to our schools. Together, we are building a brighter future for every student in our district.

Respectfully and with gratitude,

Catherine Gallagher, M.Ed.
Superintendent

Jennifer Hulse
Director of Student Support Services

Kimberly Hunt
Director of Curriculum, Instruction and Assessment

Lamoille North Principals' Annual Report

Dear Members of the Lamoille North School Community,

Each year, we are given the meaningful opportunity to write to our community, sharing our gratitude, commitment, and focus for the schools within the Lamoille North district. As we reflect on the past year and look toward the future, we remain steadfast in our shared vision of providing rigorous academic opportunities in safe and inclusive environments that foster growth for the whole child.

Our work continues with the implementation of a K-12 aligned and written curriculum. This curriculum ensures that we are meeting state standards while maintaining a focused direction for student learning. As we refine and make adjustments to meet the evolving needs of our students, we rely on our curriculum map to guide this important work. To measure growth and achievement, we will continue to utilize NWEA MAP testing as a district-wide benchmark assessment three times a year. This valuable tool helps us focus on student progress, equity, and achievement.

In addition to maintaining a strong curriculum, we are deeply committed to aligning classroom practices with best practices and proficiency-based learning. Across the district, we have worked to strengthen supervision and evaluation practices, ensuring consistency and high-quality instruction in every building. This includes providing our teachers with the resources, support, and professional development they need to deliver excellent instruction for every student. These efforts are foundational as we continue our commitment to continuous growth and improvement in the years ahead.

We are also committed to helping students lead productive and fulfilling lives beyond school by offering diverse programs, practices, and supports. Whether through academics, extracurricular opportunities, or social-emotional resources, we strive to meet the needs of every student. Equity, access, and opportunity remain at the heart of all we do, and we are proud of the progress we've made together as a district and as a community.

Finally, we want to express our heartfelt gratitude to everyone who makes this work possible. To our faculty and staff, parents and caregivers, students, Superintendent Gallagher, Lamoille North School Board, and our community partners, your unwavering support and dedication to our students and schools makes success a reality. It takes the collaboration of an entire community to achieve these goals, and we are deeply thankful for your continued partnership in ensuring every student has the opportunity to experience success.

Thank you for your trust, support, and belief in our schools.

Sincerely,

Elizabeth Goodman, Principal
Eden Central School

Diane Reilly, Principal
Hyde Park Elementary School

David Manning, Principal
Johnson Elementary School

Bethann Pirie, Principal
Lamoille Union High School

Chris Hennessey, Principal
Lamoille Union Middle 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

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 2025-2026 School Year is \$4,149,230. 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 Early Childhood Education Annual Report

Our Lamoille North Preschool team provides high-quality programming to 101 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 14 partner programs in Northern Vermont who provide the same rich learning opportunities to 61 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:

- On April 12th, we hosted a Family Fun Day for all Lamoille North Families. We partnered with several local agencies to celebrate the week of the Young Child; families received valuable resources and explored engaging learning activities.
- We created a district-wide enrollment policy that is equitable to all of our children and their families.
- In June, we partnered with the Stern Center to provide training for our preschool instructors. We investigated ways to build foundational reading skills into our daily preschool routines and curriculum.
- 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 share reports with families and stakeholders.
- The Multi-Tiered Systems of Support (MTSS) framework is used in our classrooms to support each child's social-emotional development and learning. We are excited that Johnson was selected to work with UVM as an Early MTSS site to evaluate their progress toward full implementation of Early MTSS.

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

Our students need a safe, equitable, inviting and educationally-engaging place during out-of-school time which 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 in the areas of science, technology, engineering, math, and the arts. This allows them to perhaps try something new or simply engage in an activity that they enjoy. Guest speakers and performers 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. They also receive a meal to fuel them for the rest of their day. 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 thriving this year! With Universal School Meals now firmly established as Vermont law, all students continue to benefit from nutritious breakfasts and lunches every school day, ensuring they are fueled and ready to learn. We are proud of our ongoing commitment to providing healthy, high-quality meals to our students and are excited to share the amazing progress we have made this year.

Our program has been awarded the Healthy Meals Incentive Grant, bringing in \$148,000 to support and enhance school nutrition and local purchasing efforts. This funding has allowed us to replace outdated and failing equipment, provide comprehensive professional training for our staff, and create more culturally-diverse and inclusive menus that reflect and celebrate the rich heritage of our community. Additionally, we are thrilled to share that we have won four out of the possible eight awards associated with the Healthy Meals Incentive Grant: The Small/Rural SFA Breakfast Trailblazer Award; the Innovation in the Cultural Diversity of School Meals Award; the Innovation in the Preparation of School Meals Award; and the Small/Rural SFA Lunch Trailblazer Award. We are actively working towards achieving the remaining four awards to further enhance our district's accomplishments. With the grant money, we have also been able to start transitioning to more scratch-made meals and reducing the use of processed foods, ensuring healthier and fresher options for our students.

Continuing our commitment to local foods, we have partnered with Vermont producers to provide students with fresh, clean, locally-grown ingredients. The Local Foods Incentive Grant has been instrumental in making these partnerships successful. Our valued collaborators include West Farm, Keith Farm, Burt's Orchard, Misty Knoll Farm, and GMTCC Forestry (maple syrup), among others. We are also beginning a new partnership with Salvation Farms in Morristown. Salvation Farms is a federally-recognized nonprofit with a mission to build increased resilience in Vermont's food system through agricultural surplus management. These partnerships ensure that our students enjoy meals made with high-quality, Vermont-grown products while supporting our local economy.

Our Sea-to-School Initiative remains a shining example of innovative collaboration. Through our partnership with the Gulf of Maine Research Institute, we continue to serve regionally-sourced fish that are fresher, more sustainable, and support New England fishermen. Thanks to Ed Flanagan of Stowe Seafood, who graciously delivers this fish, our students have been enjoying delicious meals featuring pollock, skate, haddock, fluke, and Acadian redfish. Elementary students, in particular, have developed a love for fresh fish dishes, which have become a favorite on our menus.

In an exciting development, our district is taking significant steps to reduce waste and promote sustainability. We are applying for a grant to replace single-use paper and plastic items with stainless steel alternatives. This initiative aims to reduce our environmental footprint while protecting our students from potential microplastic ingestion.

While staffing challenges have impacted many industries, including school nutrition, we are incredibly grateful for our dedicated team of Nutrition Professionals who continue to go above and beyond for our students. Their unwavering dedication and care are evident daily in their exceptional service and interactions with students.

Thank you for your continued support of our school nutrition program. Together, we are making a difference in the lives of our students and our community. You can follow Lamoille North Farm to School and Nutrition on Facebook at: <https://www.facebook.com/LamoilleF2S/>.

Kelly Shortsleeve
Director of School Nutrition

Lamoille North Marketing & Communications Annual Report

As we continue to navigate this school year together and look to future school years, we remain steadfast in our commitment to fostering open, meaningful communication between our schools and the broader community. Strong and effective communication is the foundation upon which trust and collaboration are built, and we are grateful for the opportunity to partner with each of you in supporting the success of our students.

Two-way communication is essential for keeping our communities informed, engaged, and empowered. When families and community members share their perspectives, needs, and ideas with us, we can better serve our students. Similarly, communicating openly about our goals, challenges, and progress strengthens our connection and ensures that every stakeholder feels informed and valued. By working together, we can address concerns, celebrate successes, and create a shared vision for the future of our schools.

This year, we've been excited to launch Infinite Campus, our new student information system and mass communications platform. This platform represents a significant step forward in our efforts to enhance communication. Infinite Campus offers families important information about their students, including academic progress, attendance records, and upcoming events. This level of transparency and accessibility allows families to stay informed and involved in their children's education like never before.

Moreover, Infinite Campus enables our district to connect with families more seamlessly and efficiently. We can quickly deliver timely updates, emergency notifications, and essential announcements through its robust mass communications features. This ensures that every family remains in the loop and that critical information is communicated clearly and promptly. We are confident that this platform will streamline our communications and strengthen the partnership between our schools and families.

In addition to Infinite Campus, we are thrilled to announce the launch of our new newsletter platform, Smore. This innovative tool has allowed us to create more personalized, creative, and informative newsletters to share important updates, events, and achievements by our students and staff. With Smore, we can deliver visually engaging and accessible content that keeps our community connected and informed in a more dynamic way.

We are deeply grateful for our community members' ongoing support and engagement. Your partnership is crucial in helping us achieve our mission of equity, access, and opportunity for every student. Together, we can continue building a vibrant, connected, and informed community prioritizing student success.

Rene Thibault
Director of Marketing & Communications

Lamoille North Information & Technology Annual Report

The past year has been a period of growth and transformation for the Technology Department. Our focus has been on making strategic improvements to enhance efficiency, maximize resources, and better support the district's needs. From streamlining purchasing processes to implementing new systems, these initiatives are already positively impacting our schools. Below is a summary of the key accomplishments and their benefits to the district.

Centralized Technology Purchasing and Cost Savings

This year, we centralized all technology purchasing across the district. By consolidating orders, we secured bulk discount pricing, which resulted in significant cost savings. These savings have been reinvested into other technology initiatives to support the district's growth.

Transition to Infinite Campus

We transitioned to Infinite Campus as our new Student Information System (SIS) this year. Infinite Campus provides a more robust, integrated platform to enhance communication and improve data management. This change supports our educators, administrative staff, students, and families with streamlined operations and improved functionality.

New Ticketing and Asset Management System

To improve efficiency, we implemented a Ticketing and Asset Management system. This new tool helps us track and manage technology assets while streamlining the reporting and resolution of technical issues. It has improved response times, reduced downtime, and provided valuable data to guide future planning.

Providing our students with access to the right technology is critical to their success in today's world. By focusing on tools and systems that enhance learning and prepare them for a technology-driven future, we are ensuring they have the resources needed to thrive.

Cole Hayes
Information Technology Operations Director

Lamoille North Facilities Annual Report

The Facilities Department, comprised of 26 dedicated individuals across six communities, work 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 as well as assist and support day-to-day operations, afterschool programming, athletics and community events. This comprehensive effort ensures that the schools remain not only centers of education but community assets that contribute to the overall well-being and prosperity of the area.

This year's focus has been on security initiatives and grounds keeping. We received funding from the Vermont Agency of Education to upgrade and expand access controls on all campuses. These controls ensure that our buildings are secure and safe for both students and staff. Grounds keeping not only helps our buildings look and feel well kept, but is also part of our safety plans to keep clear lines of sight. Safety and security are primary focuses of the facility department.

Facilities has received a number of grants to help support the budget and maintenance needs of the Lamoille North Campuses. Some of those grants include a \$150,000 heating grant from the Vermont Public Service Department to upgrade the feeding system of the Johnson Elementary School biomass boiler; \$7,500 from the Vermont School Board Insurance Trust to provide slip-resistant foot wear for all facility, nutrition, and IT staff; \$213,000 to upgrade and bring the Lamoille Union/GMTCC campus storm water management system into compliance. The storm water project will be completed summer 2025.

Looking to the future, we are currently fully staffed, something that we have not been able to say for a number of years, and expect to have a great end to FY 2025 and start to FY 2026. Next summer, we will continue our focus on safety and security with door upgrades, storm water improvements and hopefully the beginning of a secondary egress trail from the LU/GMTCC campus. These are just a few of the special projects that will be taking place above our routine maintenance and custodial practices.

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

Dylan Laflam
Director of Facilities

Student Spotlight

Nearly 80 percent of Lamoille North's budgets are devoted to student instruction and supports, reflecting our unwavering commitment to equipping students with the resources, supports, and opportunities they need to thrive academically, socially, and emotionally—ensuring their success remains at the heart of everything we do.



Vermont Act 127: How does it impact our schools and our 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 aimed to reshape the state's educational system, particularly in rural areas. Passed by the Vermont legislature in 2022, and put into practice for FY25, this act stands as an opportunity for change aimed at addressing long standing challenges faced by rural schools and districts.

Its Purpose

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 toward 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 weren't adequate. The state 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](#) intended 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 do not.

School Funding in Vermont

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

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

Vermont Act 127: How does it impact our schools and our community? (Cont.)

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. Last year a deep dive into our student data as part of the implementation of Act 127 uncovered an increased number of students who fit into the more heavily weighted categories, providing all Lamoille North schools with an opportunity to see a bump in state funding with minimal impact on the district tax rate. In preparing the FY26 budget, our weighted pupil numbers have held relatively steady, helping the district's spending per pupil avoid drastic swings so that it reflects the conservative budgeting work completed by the school principals.

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 2026, it's essential to acknowledge the potential offered by Act 127. This 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 (now LT ADM – see below); 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 \$12,275 per pupil.

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

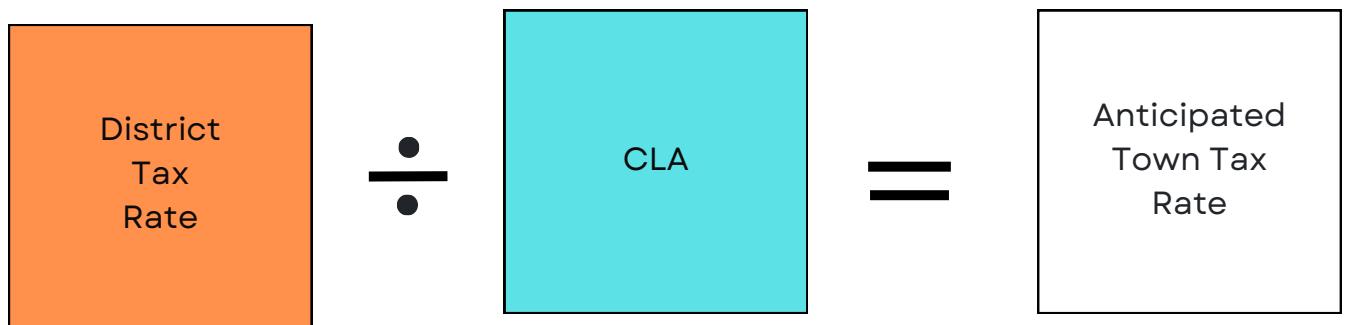
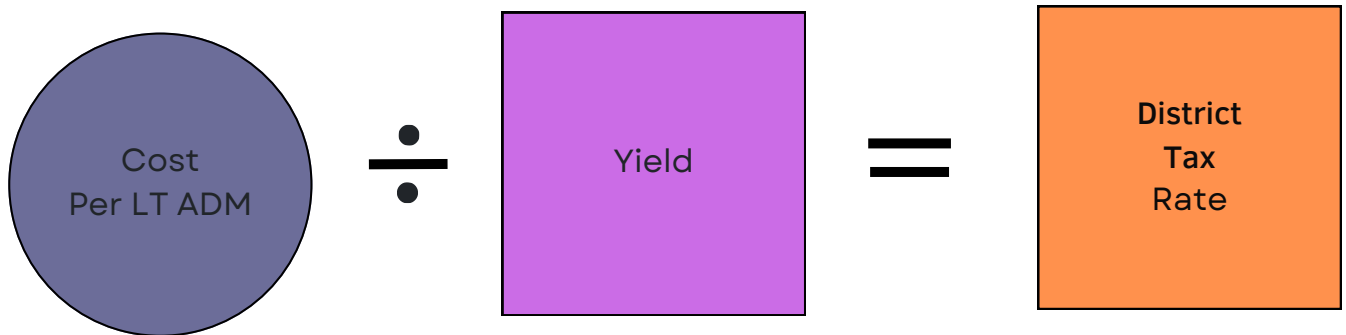
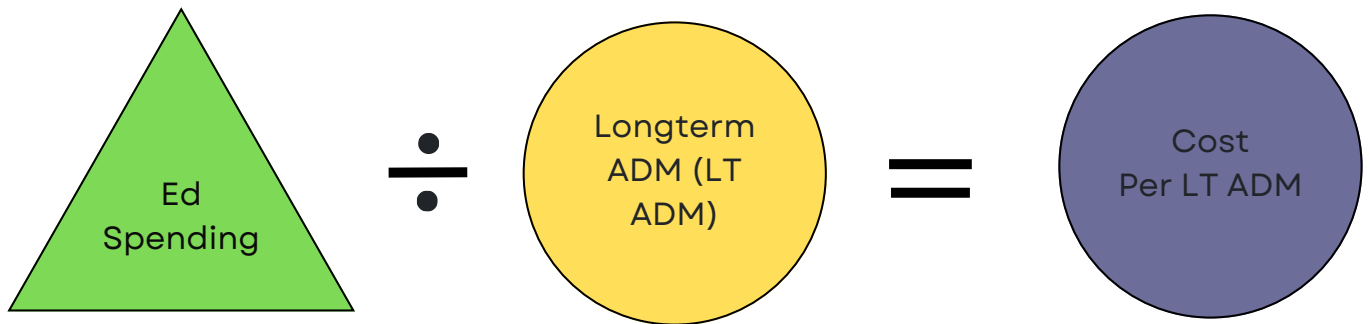
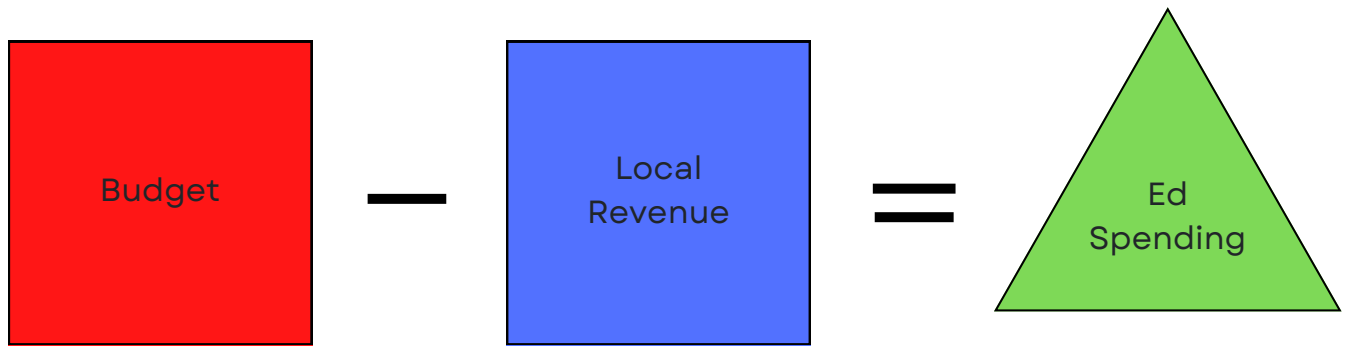
Per Pupil Spending	Property Yield	Statewide Housing Rate	Tax Rate (per \$100 of property value)
\$12,275	÷ \$8,553	x \$1.00	= \$1.4351

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)
\$12,275	÷ \$12,260	x 2 [2.0% x 100]	= 2.0026%

A household in this town that is eligible to pay taxes based on income will receive a credit on their FY26 bill (2025-2026 property tax year) for the amount that their education property taxes in FY26 exceeded 2.0026% of their 2024 household income (with certain limitations). The credit will show up on the “education taxes” portion of the bill with the label “education state payment.”

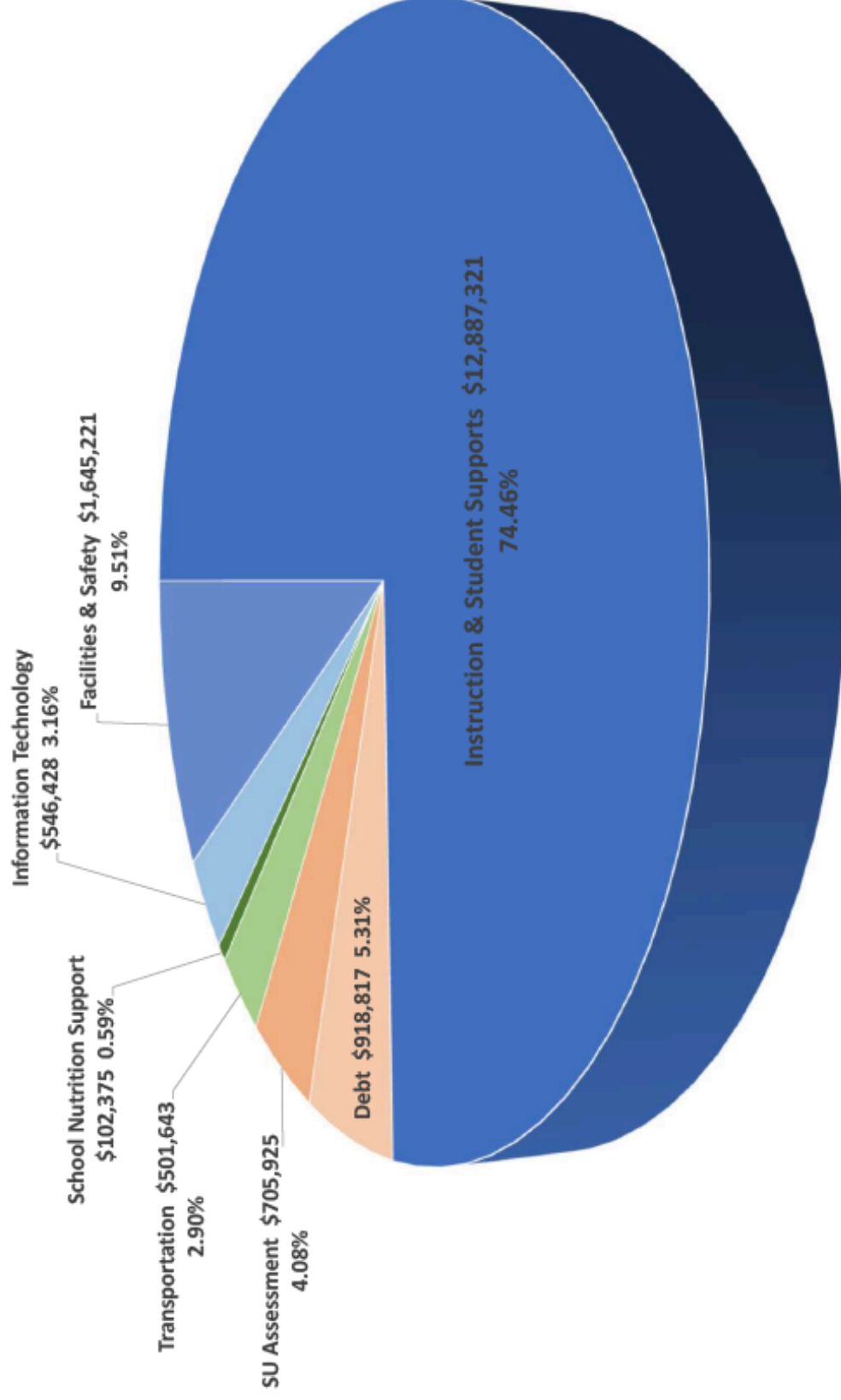
School Budget Basics



MUUSD-A
Lamoille North Unified Elementary Schools
FY26 Budget - By Department
January 13, 2025

	<u>FY25</u>	<u>FY26</u>	<u>FY25 - FY26</u>	<u>% Change</u>	<u>% of FY26</u>	<u>% of FY26</u>
			<u>Change</u>		<u>Change</u>	<u>Budget</u>
<u>MUUSD-A</u>						
Instruction & Student Services	12,353,096	12,887,321	534,225	4.32%	93.78%	74.46%
Assessment - Special Ed	2,119,830	1,983,596	-136,234	-6.43%	-23.91%	11.46%
Grant Funded Programs	842,381	715,048	-127,333	-15.12%	-22.35%	4.13%
Transportation	517,349	501,643	-15,706	-3.04%	-2.76%	2.90%
School Nutrition Program	105,000	102,375	-2,625	-2.50%	-0.46%	0.59%
Information Technologies	476,023	546,428	70,405	14.79%	12.36%	3.16%
Facilities and Safety	1,615,544	1,645,221	29,677	1.84%	5.21%	9.51%
Assessment - General Admin	738,076	705,925	-32,151	-4.36%	-5.64%	4.08%
Debt	932,973	918,817	-14,156	-1.52%	-2.48%	5.31%
Principal on LTD	493,951	493,966	15	0.00%	0.00%	2.85%
Interest on LTD	373,022	359,851	-13,171	-3.53%	-2.31%	2.08%
	16,738,061	17,307,730	569,669	3.40%	100%	100%

MUUSD-A: FY26 Budget by Department 1.13.25



LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058A)
BUDGET REVENUES - ELEMENTARY SCHOOLS
2025-2026

Description	Voted Budget	Actual Expenses	Voted Budget	YTD FY25	FY26 Proposed	Difference FY25 to	Percent
	FY24	FY24	FY25	FY25	Budget	FY26	
Education Spending Grant	\$ (13,660,143)	\$ (13,603,053)	\$ (15,480,514)	\$ (15,423,424)	\$ (15,789,682)	\$ (309,168)	2.00%
ELL Categorical Aid	\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)	\$ (25,000)	
Interest	\$ (30,000)	\$ (130,940)	\$ (40,000)	\$ (67,709)	\$ (75,000)	\$ (35,000)	
Medicaid EPSDT	\$ (32,000)	\$ (4,364)	\$ (32,000)	\$ (3,631)	\$ (10,000)	\$ 22,000	
Medicaid IEP Reimbursement	\$ (50,000)	\$ -	\$ (50,000)	\$ (47,854)	\$ (75,000)	\$ (25,000)	
Miscellaneous	\$ (10,000)	\$ (7,018)	\$ (5,000)	\$ (1,906)	\$ (4,000)	\$ 1,000	
Prior Year Surplus	\$ (284,144)	\$ -	\$ (234,915)	\$ (234,915)	\$ (579,000)	\$ (344,085)	
Service to Other Schools	\$ (40,000)	\$ (27,738)	\$ (30,000)	\$ -	\$ (30,000)	\$ -	
Small Schools Grant	\$ (118,251)	\$ (118,251)	\$ (118,251)	\$ -	\$ -	\$ 118,251	
Tuition from Other Schools	\$ (5,000)	\$ (8,818)	\$ (5,000)	\$ (1,942)	\$ (5,000)	\$ -	
General Fund Total	\$ (14,229,538)	\$ (13,900,182)	\$ (15,995,680)	\$ (15,806,382)	\$ (16,592,682)	\$ (597,002)	3.73%

Description	Voted Budget	Actual Expenses	Voted Budget	YTD FY25	FY26 Proposed	Difference FY25 to	Percent
	FY24	FY24	FY25	FY25	Budget	FY26	
21 C Grant	(669,812)	(172,984)	(169,462)	-	(216,963)	(47,501)	
Consolidated Federal Program Grants	(427,859)	(595,802)	(551,882)	(126,075)	(498,085)	53,797	
Contributions/Donations	-	(2,254)	-	(8,529)	-	-	
COVID-19 Relief & Recovery Funds	(550,533)	(633,201)	(21,037)	(212,042)	-	21,037	
DCF Reading Readiness Grant	-	(6,572)	-	(44,864)	-	-	
Education Spending Grant - After School	-	(57,090)	-	(57,090)	-	-	
Federal Fresh Fruits & Vegetables	-	(41,590)	-	(13,650)	-	-	
Medicaid EPSDT	-	(1,000)	-	(1,000)	-	-	
Parental Fees	-	(74,295)	-	(24,888)	-	-	
Program Fees	-	(6,050)	-	(6,000)	-	-	
School PCB Grant	-	-	-	(6,171)	-	-	
State of VT Subsidy - After School	-	(167,698)	-	(85,130)	-	-	
Title I A	-	(220)	-	-	-	-	
VT Academy of Science & Engineering Grant	-	(1,500)	-	-	-	-	
Grant Fund Total	(1,648,204)	(1,760,258)	(742,381)	(585,439)	(715,048)	27,333	-3.68%

Total All Revenue	(15,877,742)	(15,660,440)	(16,738,061)	(16,391,820)	(17,307,730)	(569,669)	3.40%
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Audit Statement

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

LAMOILLE NORTH MODIFIED UNIFIED UNION SCHOOL DISTRICT (058A)
BUDGET EXPENSES - ELEMENTARY SCHOOLS
2025-2026

Description	Voted Budget FY24	Actual Expenses FY24	Voted Budget FY25	YTD FY25	FY26 Proposed Budget	Difference FY25 to FY26	Percent Change
1101 Regular Instruction	\$ 4,442,354	\$ 4,463,863	\$ 5,146,930	\$ 5,282,178	\$ 5,647,626	\$ 500,696	
1102 PreSchool	\$ 705,638	\$ 571,446	\$ 686,089	\$ 551,773	\$ 728,284	\$ 42,195	
1105 Language Arts	\$ 4,510	\$ 699	\$ 4,500	\$ 541	\$ 4,500	\$ -	
1108 Physical Education	\$ 236,606	\$ 176,316	\$ 258,327	\$ 215,774	\$ 238,774	\$ (19,554)	
1112 Music	\$ 230,483	\$ 180,625	\$ 198,934	\$ 202,428	\$ 210,857	\$ 11,923	
1114 Art	\$ 188,024	\$ 207,647	\$ 245,315	\$ 235,461	\$ 251,654	\$ 6,339	
1201 Special Education	\$ -	\$ (17,905)	\$ -	\$ 40,510	\$ 37,143	\$ 37,143	
1205 EEE	\$ -	\$ 76	\$ -	\$ 18,733	\$ -	\$ -	
1401 Athletics	\$ 8,900	\$ 1,135	\$ 8,900	\$ 173	\$ 7,700	\$ (1,200)	
1501 Co-Curricular	\$ 4,279	\$ 5,295	\$ 9,275	\$ -	\$ 7,000	\$ (2,275)	
2120 Guidance	\$ 651,806	\$ 638,295	\$ 783,151	\$ 798,482	\$ 793,567	\$ 10,415	
2131 Health Services	\$ 342,355	\$ 292,756	\$ 348,224	\$ 387,891	\$ 395,924	\$ 47,700	
2140 Psychological Services	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	
2180 Visually Impaired	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	
2190 Other Support Services	\$ 500	\$ -	\$ 300	\$ -	\$ 300	\$ -	
2213 Instructional Staff Development	\$ 103,980	\$ 107,144	\$ 125,420	\$ 51,467	\$ 97,374	\$ (28,046)	
2219 Improvement of Instruction - Mentors	\$ 14,500	\$ 30,441	\$ 25,008	\$ 17,610	\$ 20,000	\$ (5,008)	
2220 Education Media	\$ 301,952	\$ 312,325	\$ 333,321	\$ 252,394	\$ 309,611	\$ (23,709)	
2230 Instructional Technology Services	\$ 144,510	\$ 101,412	\$ 141,544	\$ 85,929	\$ 167,863	\$ 26,318	
2311 Board of Education	\$ 43,213	\$ 31,708	\$ 42,321	\$ 20,679	\$ 41,601	\$ (720)	
2313 District Treasurer	\$ 3,639	\$ 3,832	\$ 3,700	\$ 4,527	\$ 3,650	\$ (50)	
2315 Legal Services	\$ 3,500	\$ 4,630	\$ 3,000	\$ 4,102	\$ 3,000	\$ -	
2320 Central Administration	\$ 541,264	\$ 541,265	\$ 738,076	\$ 738,076	\$ 705,925	\$ (32,151)	
2410 Principal's Office	\$ 1,058,884	\$ 1,053,211	\$ 1,049,622	\$ 1,078,048	\$ 1,143,859	\$ 94,237	
2490 Special Education Assessment	\$ 1,586,990	\$ 1,586,990	\$ 2,119,830	\$ 2,119,830	\$ 1,983,597	\$ (136,233)	
2510 Fiscal Services	\$ 26,000	\$ 61,392	\$ 66,000	\$ 84,188	\$ 65,000	\$ (1,000)	
2580 Technology Services	\$ 500,920	\$ 455,741	\$ 476,023	\$ 426,395	\$ 546,428	\$ 70,405	
2610 Operations & Maintenance	\$ 1,580,654	\$ 1,402,017	\$ 1,615,544	\$ 1,654,360	\$ 1,645,221	\$ 29,677	
2660 Security	\$ -	\$ 23,333	\$ -	\$ 4,984	\$ -	\$ -	
2670 Safety	\$ -	\$ 762	\$ -	\$ 246	\$ -	\$ -	
2711 Transportation	\$ 422,298	\$ 266,011	\$ 517,349	\$ 407,084	\$ 501,643	\$ (15,706)	
2715 Transportation - Field Trips	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	
2716 Transportation - Co-Curricular	\$ 6,750	\$ 3,293	\$ 12,415	\$ 7,903	\$ 13,800	\$ 1,385	
3100 School Nutrition Services	\$ 127,500	\$ 138,384	\$ 105,000	\$ 136,500	\$ 102,375	\$ (2,625)	
3200 After School Local Support	\$ 57,090	\$ -	\$ 57,090	\$ -	\$ 57,090	\$ -	
5020 Debt Services	\$ 882,640	\$ 881,848	\$ 866,973	\$ 868,160	\$ 853,817	\$ (13,156)	
General Fund Total	\$ 14,229,538	\$ 13,525,988	\$ 15,995,680	\$ 15,696,427	\$ 16,592,682	\$ 597,002	3.73%

Description	Voted Budget FY24	Actual Expenses FY24	Voted Budget FY25	YTD FY25	FY26 Proposed Budget	Difference FY25 to FY26	Percent Change
1101 Regular Instruction	\$ 1,548,714	\$ 1,553,475	\$ 717,381	\$ 886,116	\$ 715,048	\$ (2,333)	
1107 Health Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2120 Guidance	\$ 59,742	\$ 37,752	\$ -	\$ -	\$ -	\$ -	
2131 Health	\$ -	\$ -	\$ -	\$ 835	\$ -	\$ -	
2213 Instructional Staff Development	\$ 3,500	\$ 2,098	\$ 1,000	\$ 8,355	\$ -	\$ (1,000)	
2230 Instructional Technology Services	\$ 2,400	\$ 320	\$ 20,000	\$ -	\$ -	\$ (20,000)	
2580 Technology Services	\$ 20,847	\$ 8,613	\$ -	\$ 38,830	\$ -	\$ -	
2610 Operations & Maintenance	\$ -	\$ -	\$ -	\$ 94,797	\$ -	\$ -	
2715 Transportation - Field Trips	\$ -	\$ 9,152	\$ -	\$ 4,519	\$ -	\$ -	
2716 Transportation - Co-Curricular	\$ 13,000	\$ 7,861	\$ 4,000	\$ 6,092	\$ -	\$ (4,000)	
3100 School Nutrition Services	\$ -	\$ 109,477	\$ -	\$ 56,907	\$ -	\$ -	
3200 After School Local Support	\$ -	\$ 48,818	\$ -	\$ 28,037	\$ -	\$ -	
4700 Building Improvements	\$ -	\$ 106,127	\$ -	\$ -	\$ -	\$ -	
Grant Fund Total	\$ 1,648,204	\$ 1,883,692	\$ 742,381	\$ 1,124,487	\$ 715,048	\$ (27,333)	-3.68%

Total All Expenses	15,877,742	15,409,680	16,738,061	16,820,913	17,307,730	569,669	3.40%
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District: Lamoille North Modified USD U058A		U058A			Property dollar equivalent yield	Homestead tax rate per \$0,553 of spending per pupil
SU: Lamoille North		Lamoille County			8,553 ←See bottom note	1.00
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.			12,260			Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2023	FY2024	FY2025	FY2026	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$15,018,228	\$15,877,742	\$16,738,061	\$17,307,730	
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	
3.	Adopted or warned union district budget plus articles	\$15,018,228	\$15,877,742	\$16,738,061	\$17,307,730	
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	
5.	plus Prior year deficit repayment of deficit	-	-	-	-	
6.	Total Union Expenditures	\$15,018,228	\$15,877,742	\$16,738,061	\$17,307,730	
7.	S.U. assessment (included in union budget) - informational data	\$1,215,150	\$2,128,254	\$2,857,906	\$2,689,522	
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$2,024,595	\$2,217,599	\$1,257,547	\$1,518,048	
10.	Total offsetting union revenues	\$2,024,595	\$2,217,599	\$1,257,547	\$1,518,048	
11.	Education Spending	\$12,993,633	\$13,660,143	\$15,480,514	\$15,789,682	
12.	Lamoille North Modified USD U058A pupils	624.12	588.04	1,079.94	1,108.70	
13.	Education Spending per Pupil	\$20,819.13	\$23,309.23	\$14,334.61	\$14,267.36	
14.	minus Less net eligible construction costs (or P&I) per pupil	na	na	na	\$772	
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na	na	
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)	Excess spending penalty suspended for FY23 - Sec. 5 of Act 59, 2021.	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.		based on \$07,030	
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	na	na	na	na	
18.	minus Estimated costs of new students after census period (per pupil)	na	na	na	na	
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	na	na	na	na	
20.	minus Less planning costs for merger of small schools (per pupil)	na	na	na	na	
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	na	na	na	na	
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	na	na	na	na	
23.	Excess spending threshold	Threshold = \$19,097	Threshold = \$22,204	Threshold = \$23,190	Threshold = \$15,928	
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	na	\$15,926.00	
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$20,819	\$23,309	\$14,335	\$14,267.36	
26.	Union spending adjustment (minimum of 100%)	158.370%	150.937%	144.898%	168.911%	
		based on yield \$10,314	based on yield \$15,443	based on \$6,705	based on \$0,553	
27.	Anticipated equalized union homestead tax rate to be prorated (\$14,267.36 ÷ (\$8,553 / \$1.00))	\$1,5837	\$1,5094	\$1,4490	\$1,6681	
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%				-	
29.	Cent discount adjusted anticipated district equalized homestead tax rate				\$1,6681	
Prorated homestead union tax rates for members of Lamoille North Modified USD U058A		FY2023	FY2024	FY2025	FY2026	FY22 Pe
T014	Belvidere	0.7856	0.7357	0.7000	0.8175	40.01%
T066	Eden	0.7856	0.7357	0.7000	0.8175	40.01%
T100	Hyde Park	0.7856	0.7357	0.7000	0.8175	40.01%
T107	Johnson	0.7856	0.7357	0.7000	0.8175	40.01%
T226	Waterville	0.7856	0.7357	0.7000	0.8175	40.01%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
30.	Anticipated income cap percent to be prorated from Lamoille North Modified USD U058A [(\$14,267.36 ÷ \$12,280) × 2.00%]	2.61%	2.66%	2.84%	2.33%	
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
Prorated union income cap percentage for members of Lamoille North Modified USD U058A		FY2023	FY2024	FY2025	FY2026	FY23 Pe
T014	Belvidere	1.31%	1.30%	1.37%	1.14%	40.01%
T066	Eden	1.31%	1.30%	1.37%	1.14%	40.01%
T100	Hyde Park	1.31%	1.30%	1.37%	1.14%	40.01%
T107	Johnson	1.31%	1.30%	1.37%	1.14%	40.01%
T226	Waterville	1.31%	1.30%	1.37%	1.14%	40.01%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **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%.

MUUSD-B

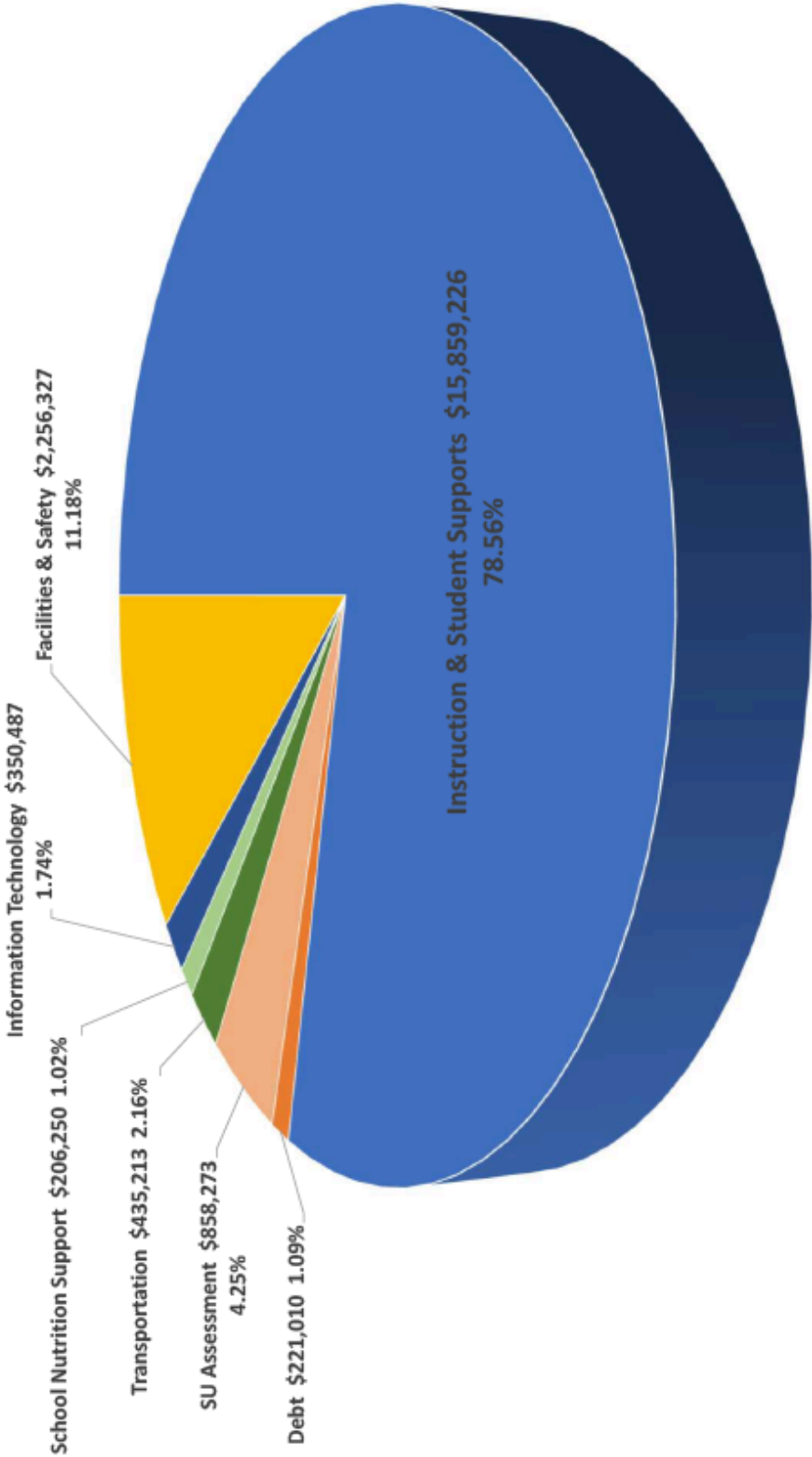
Lamoille Union Middle and High Schools

FY26 Budget - By Department

January 13, 2025

	<u>FY25</u>	<u>FY26</u>	<u>FY25 - FY26</u>	<u>% Change</u>	<u>% of FY26</u>	<u>% of FY26</u>
			<u>Change</u>		<u>Change</u>	<u>Budget</u>
<u>MUUSD-B</u>						
Instruction & Student Services	15,579,823	15,859,226	279,403	1.79%	91.10%	78.56%
Assessment - Special Ed	2,557,044	2,651,215	94,171	3.68%	30.71%	13.13%
Grant Funded Programs	82,335	94,292	11,957	14.52%	3.90%	0.47%
Transportation	435,213	435,213	0	0.00%	0.00%	2.16%
School Nutrition Program	225,000	206,250	-18,750	-8.33%	-6.11%	1.02%
Information Technologies	350,487	350,487	0	0.00%	0.00%	1.74%
Facilities and Safety	2,256,327	2,256,327	0	0.00%	0.00%	11.18%
Assessment - General Admin	810,042	858,273	48,231	5.95%	15.73%	4.25%
Debt	223,205	221,010	-2,195	-0.98%	-0.72%	1.09%
Principal on LTD	111,650	111,650	0	0.00%	0.00%	0.55%
Interest on LTD	38,555	37,360	-1,195	-3.10%	-0.39%	0.19%
	19,880,097	20,186,786	306,689	1.54%	100%	100%

MUUSD-B: FY26 Budget by Department 1.13.25



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

2025-2026

General Fund Revenue	Voted Budget		Actual Expenses		Voted Budget		YTD FY25		FY26 Proposed Budget		Difference FY25 to FY26	Percent Change
	FY24	FY25	FY24	FY25	FY25	FY25	FY25	FY26	FY26			
Drivers Education Reimbursement	\$ (15,000)	\$ (10,935)	\$ (10,935)	\$ (10,000)	\$ (1,278)	\$ -	\$ -	\$ -	\$ (10,000)	\$ -		
Education Spending Grant	\$ (14,757,261)	\$ (14,716,367)	\$ (14,716,367)	\$ (18,543,218)	\$ (18,513,581)	\$ (18,692,670)	\$ (149,452)	\$ (50,000)	\$ (50,000)	\$ (149,452)	0.81%	
ELL State Categorical Aid	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ (50,000)	\$ -		
High School Completion Funds	\$ -	\$ (900)	\$ (900)	\$ -	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest	\$ (30,000)	\$ (151,741)	\$ (151,741)	\$ (40,000)	\$ (83,803)	\$ (75,000)	\$ (35,000)	\$ (75,000)	\$ (75,000)	\$ (35,000)		
Medicaid EPSDT	\$ (40,000)	\$ (10,073)	\$ (10,073)	\$ (40,000)	\$ -	\$ (10,000)	\$ 30,000	\$ (10,000)	\$ (10,000)	\$ 30,000		
Medicaid IEP Reimbursement	\$ (50,000)	\$ -	\$ -	\$ (50,000)	\$ (15,828)	\$ (75,000)	\$ (25,000)	\$ (75,000)	\$ (75,000)	\$ (25,000)		
Miscellaneous	\$ (8,000)	\$ (9,371)	\$ (9,371)	\$ (7,999)	\$ (2,101)	\$ (9,000)	\$ (1,001)	\$ (9,000)	\$ (9,000)	\$ (1,001)		
Miscellaneous - IPAD Sales	\$ -	\$ (8,647)	\$ (8,647)	\$ -	\$ (7,495)	\$ -	\$ -	\$ -	\$ -	\$ -		
Prior Year Adjustment	\$ -	\$ -	\$ -	\$ -	\$ (18,546)	\$ -	\$ -	\$ -	\$ -	\$ -		
Prior Year Surplus	\$ (532,395)	\$ -	\$ -	\$ (161,545)	\$ (161,545)	\$ (215,824)	\$ (54,279)	\$ (215,824)	\$ (215,824)	\$ (54,279)		
Services to Other Public Schools	\$ (25,000)	\$ (39,942)	\$ (39,942)	\$ (15,000)	\$ (1,763)	\$ (20,000)	\$ (5,000)	\$ (20,000)	\$ (20,000)	\$ (5,000)		
Special Education Reimbursement - State Placed	\$ -	\$ (55,429)	\$ (55,429)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
State Vocational Tuition Supprt (Ed Spending)	\$ (685,188)	\$ (726,082)	\$ (726,082)	\$ (730,000)	\$ (759,637)	\$ (760,000)	\$ (30,000)	\$ (760,000)	\$ (760,000)	\$ (30,000)	4.11%	
Tuition - Other Public Schools	\$ (350,000)	\$ (144,106)	\$ (144,106)	\$ (200,000)	\$ (116,070)	\$ (175,000)	\$ 25,000	\$ (175,000)	\$ (175,000)	\$ 25,000		
General Fund Total	\$ (16,492,844)	\$ (15,873,594)	\$ (15,873,594)	\$ (19,797,762)	\$ (19,731,847)	\$ (20,092,494)	\$ (294,732)	\$ (294,732)	\$ (20,092,494)	\$ (294,732)	1.49%	

Grant Fund Revenue	Voted Budget		Actual Expenses		Voted Budget		YTD FY25		FY26 Proposed Budget		Difference FY25 to FY26	Percent Change
	FY24	FY25	FY24	FY25	FY25	FY25	FY25	FY26	FY26			
COVID-19 Relief & Recover Funds	\$ (198,917)	\$ (257,526)	\$ (257,526)	\$ (62)	\$ (75,994)	\$ -	\$ 62	\$ -	\$ -	\$ -		
JUUL Settlement	\$ -	\$ (15,818)	\$ (15,818)	\$ -	\$ (7,658)	\$ -	\$ -	\$ -	\$ -	\$ -		
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ (7,087)	\$ -	\$ -	\$ -	\$ -	\$ -		
NE Farm to Schools Institute Grant	\$ -	\$ (4,539)	\$ (4,539)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Program Income	\$ -	\$ (1,500)	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Rowland	\$ -	\$ (13,719)	\$ (13,719)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Substance Misuse Prevention & Early Intervention	\$ -	\$ (15,058)	\$ (15,058)	\$ -	\$ (4,362)	\$ (48,654)	\$ (48,654)	\$ (48,654)	\$ (48,654)	\$ (48,654)		
Y.E.S. Dept of Disabilities	\$ (75,879)	\$ (62,090)	\$ (62,090)	\$ (82,273)	\$ (40,000)	\$ (45,638)	\$ 36,635	\$ (45,638)	\$ (45,638)	\$ 36,635		
Grant Fund Total	\$ (274,796)	\$ (370,249)	\$ (370,249)	\$ (82,335)	\$ (135,101)	\$ (94,292)	\$ (11,957)	\$ (94,292)	\$ (94,292)	\$ (11,957)	14.52%	

Total All Revenue	\$ (16,767,640)	\$ (16,243,843)	\$ (16,243,843)	\$ (19,880,097)	\$ (19,866,948)	\$ (20,186,786)	\$ (306,689)	\$ (306,689)	\$ (20,186,786)	\$ (306,689)	1.54%
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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
2025-2026

General Funded Expenses	Voted Budget	Actual Expenses	Voted Budget	YTD FY25	FY26 Proposed	Difference FY25 to	Percent Change
	FY24	FY24	FY25		Budget	FY26	
1100 Regular Instruction	\$ 6,793,281	\$ 6,199,224	\$ 7,535,358	\$ 6,608,317	\$ 7,621,106	\$ 85,748	
1118 Student Support Center	\$ 132,831	\$ 88,764	\$ 124,524	\$ 208,610	\$ 229,928	\$ 105,404	
1201 Special Education	\$ -	\$ 17,615	\$ -	\$ 36,547	\$ 33,335	\$ 33,335	
1301 Vocational Education	\$ 1,300,000	\$ 1,343,212	\$ 1,385,000	\$ 1,623,796	\$ 1,570,078	\$ 185,078	
1401 Athletics	\$ 472,492	\$ 519,164	\$ 561,587	\$ 427,046	\$ 554,637	\$ (6,950)	
1501 Co-Curricular	\$ 165,770	\$ 251,228	\$ 193,566	\$ 175,475	\$ 241,511	\$ 47,945	
2120 Guidance	\$ 831,660	\$ 882,995	\$ 1,172,703	\$ 805,808	\$ 985,375	\$ (187,328)	
2131 Health Services	\$ 163,937	\$ 168,231	\$ 185,394	\$ 172,319	\$ 191,542	\$ 6,148	
2153 Audiology Services	\$ 1,569	\$ -	\$ 1,592	\$ -	\$ 1,592	\$ -	
2213 Instructional Staff Development	\$ 117,773	\$ 62,138	\$ 123,658	\$ 48,250	\$ 74,148	\$ (49,510)	
2219 Improvement of Instruction - Mentors	\$ 23,500	\$ 25,654	\$ 25,642	\$ 16,218	\$ 13,909	\$ (11,733)	
2220 Education Media	\$ 190,955	\$ 193,042	\$ 211,870	\$ 195,567	\$ 226,571	\$ 14,701	
2230 Instructional Technology Services	\$ 235,914	\$ 175,564	\$ 238,590	\$ 156,083	\$ 225,987	\$ (12,602)	
2311 Board of Education	\$ 33,249	\$ 31,158	\$ 35,626	\$ 14,014	\$ 16,829	\$ (18,798)	
2313 District Treasurer	\$ 9,387	\$ 4,910	\$ 9,535	\$ 4,081	\$ 4,082	\$ (5,454)	
2315 Legal Services	\$ 4,038	\$ 9,036	\$ 4,100	\$ 246	\$ 4,100	\$ -	
2320 Central Administration	\$ 573,842	\$ 575,346	\$ 810,042	\$ 810,042	\$ 858,273	\$ 48,231	
2410 Principal's Office	\$ 857,071	\$ 825,503	\$ 981,058	\$ 896,223	\$ 983,899	\$ 2,841	
2490 Special Education Assessment	\$ 1,852,708	\$ 1,851,205	\$ 2,557,044	\$ 2,557,044	\$ 2,651,215	\$ 94,171	
2510 Fiscal Services	\$ 62,741	\$ 70,711	\$ 73,000	\$ 104,173	\$ 72,000	\$ (1,000)	
2580 Technology Services	\$ 287,540	\$ 349,652	\$ 350,487	\$ 397,487	\$ 390,297	\$ 39,809	
2610 Operations & Maintenance	\$ 1,571,815	\$ 1,588,280	\$ 2,151,411	\$ 1,717,121	\$ 2,113,373	\$ (38,037)	
2660 Security	\$ 74,284	\$ 64,097	\$ 77,284	\$ 12,553	\$ 77,284	\$ -	
2670 Safety	\$ -	\$ 763	\$ -	\$ 281	\$ -	\$ -	
2680 Other Operations & Maintenance	\$ 20,142	\$ 24,333	\$ 27,633	\$ 22,423	\$ 28,780	\$ 1,147	
2711 Transportation	\$ 347,194	\$ 393,122	\$ 395,416	\$ 430,452	\$ 351,745	\$ (43,672)	
2712 Transport. - Non-Resident Students	\$ 69,660	\$ -	\$ 39,797	\$ -	\$ 70,000	\$ 30,203	
2715 Transportation - Field Trips	\$ 7,320	\$ -	\$ 7,430	\$ -	\$ 7,430	\$ -	
2716 Transportation Co-Curricular	\$ 140,800	\$ 137,479	\$ 143,209	\$ 17,996	\$ 138,209	\$ (5,000)	
3100 School Nutrition Services	\$ -	\$ 275,320	\$ 225,000	\$ 275,000	\$ 206,250	\$ (18,750)	
5020 Debt Services	\$ 151,372	\$ 151,372	\$ 150,205	\$ 150,205	\$ 149,010	\$ (1,195)	
General Fund Total	\$ 16,492,844	\$ 16,279,119	\$ 19,797,762	\$ 17,883,376	\$ 20,092,494	\$ 294,732	1.49%

Grant Funded Expenses	Voted Budget	Actual Expenses	Voted Budget	YTD FY25	FY26 Proposed	Difference FY25 to	Percent Change
	FY24	FY24	FY25		Budget	FY26	
1100 Regular Instruction	\$ 102,771.92	\$ 94,542.37	\$ 62.00	\$ 6,059.79	\$ -	\$ (62.00)	
1201 Special Education	\$ 75,879.03	\$ 60,327.13	\$ 82,273.00	\$ 39,429.62	\$ 45,638.33	\$ (36,634.67)	
2120 Guidance	\$ 96,145.09	\$ 128,245.66	\$ -	\$ -	\$ -	\$ -	
2131 Health Services	\$ -	\$ 16,016.95	\$ -	\$ 53,572.97	\$ 48,654.09	\$ 48,654.09	
2213 Instructional Staff Development	\$ -	\$ 1,762.87	\$ -	\$ 570.38	\$ -	\$ -	
2580 Technology Services	\$ -	\$ 38,563.41	\$ -	\$ 12,041.60	\$ -	\$ -	
2610 Operations & Maintenance	\$ -	\$ -	\$ -	\$ 61,493.38	\$ -	\$ -	
2715 Transportation - Field Trips	\$ -	\$ 540.81	\$ -	\$ -	\$ -	\$ -	
3100 School Nutrition Services	\$ -	\$ -	\$ -	\$ 40,696.05	\$ -	\$ -	
Grant Fund Total	\$ 274,796.04	\$ 339,999.20	\$ 82,335.00	\$ 213,863.79	\$ 94,292.42	\$ 11,957.42	14.52%

Total All Expenses	\$ 16,767,640	\$ 16,619,118	\$ 19,880,097	\$ 18,097,240	\$ 20,186,786	\$ 306,689	1.54%
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District: Lamoille North Modified USD U058B		U058B			Property dollar equivalent yield	Homestead tax rate per \$0.553 of spending per pupil
SU: Lamoille North		Lamoille County	8,553	← See bottom note		1.00
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.			12,260			Income dollar equivalent yield per 2.0% of household income
		FY2023	FY2024	FY2025		FY2026
1.	Expenditures					
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$18,889,884	\$20,368,235	\$23,853,283		\$24,378,609
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		-
3.	Adopted or warned union district budget plus articles	\$18,889,884	\$20,368,235	\$23,853,283		\$24,378,609
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		-
5.	plus Prior year deficit repayment of deficit	-	-	-		-
6.	Total Union Expenditures	\$18,889,884	\$20,368,235	\$23,853,283		\$24,378,609
7.	S.U. assessment (included in union budget) - informational data	\$1,555,183	\$2,532,144	\$3,507,784		\$3,691,096
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		-
9.	Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$4,962,324	\$4,925,786	\$4,580,065		\$4,925,939
10.	Total offsetting union revenues	\$4,962,324	\$4,925,786	\$4,580,065		\$4,925,939
11.	Education Spending	\$13,927,560	\$15,442,449	\$19,273,218		\$19,452,670
12.	Lamoille North Modified USD U058B pupils	856.28	857.09	1,583.89		1,586.59
13.	Education Spending per Pupil	\$16,265.19	\$18,017.30	\$12,168.28		\$12,260.68
14.	Less net eligible construction costs (or P&I) per pupil	na	na	na		\$94
15.	Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na		na
16.	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)	na	na	na		na
17.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	na	na	na		na
18.	Estimated costs of new students after census period (per pupil)	na	na	na		na
19.	Total tuitions if tutoring ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	na	na	na		na
20.	Less planning costs for merger of small schools (per pupil)	na	na	na		na
21.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	na	na	na		na
22.	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting	na	na	na		na
23.	Excess spending threshold	threshold = \$19,997	threshold = \$22,204	threshold = \$23,100		threshold = \$15,926
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	na		\$15,926.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$16,265	\$18,017	\$12,168		\$12,260.68
26.	Union spending adjustment (minimum of 100%)	122.186%	116.670%	122.999%		143.349%
27.	Anticipated equalized union homestead tax rate to be prorated (\$12,260.68 ÷ (\$8,553 / \$1.00))	\$1,2217	\$1,1687	\$1,2300		\$1,4335
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%					
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1,4335
Prorated homestead union tax rates for members of Lamoille North Modified USD U058B						
		FY2023	FY2024	FY2025		FY2026 FY22 Pe
T014	Belvidere	0.8079	0.5981	0.6358		0.7309 90.90%
T040	Cambridge	0.5866	0.5390	0.5579		0.6669 46.52%
T066	Eden	0.8079	0.5981	0.6358		0.7309 90.90%
T100	Hyde Park	0.8079	0.5981	0.6358		0.7309 90.90%
T107	Johnson	0.8079	0.5981	0.6358		0.7309 90.90%
T226	Waterville	0.8079	0.5981	0.6358		0.7309 90.90%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
30.	Anticipated income cap percent to be prorated from Lamoille North Modified USD U058B ((\$12,260.68 ÷ \$12,260) × 2.00%)	2.04%	2.05%	2.41%		2.00%
Prorated union income cap percentage for members of Lamoille North Modified USD U058B						
		FY2023	FY2024	FY2025		FY2026 FY23 Pe
T014	Belvidere	1.02%	1.05%	1.25%		1.02% 90.90%
T040	Cambridge	0.95%	0.95%	1.09%		0.93% 46.52%
T066	Eden	1.02%	1.05%	1.25%		1.02% 90.90%
T100	Hyde Park	1.02%	1.05%	1.25%		1.02% 90.90%
T107	Johnson	1.02%	1.05%	1.25%		1.02% 90.90%
T226	Waterville	1.02%	1.05%	1.25%		1.02% 90.90%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%
		-	-	-		- 0.00%

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **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%.

**GREEN MOUNTAIN TECHNOLOGY & CAREER CENTER
BUDGET REVENUES
2025-2026**

General Fund Revenues	Voted Budget		Actual Expenses		Voted Budget		YTD FY25		FY26 Proposed Budget		Difference FY25 to FY26	Percent Change
	FY24	FY25	FY24	FY25	FY25	FY25	FY25	Budget	FY26			
Adult Coordinator Salary Grant	\$ (13,000)	\$ (10,011)	\$ (10,011)	\$ (13,000)	\$ (10,562)	\$ (10,000)	\$ (10,562)	\$ (10,000)	\$ (10,000)	\$ 3,000		
Co-op Ed Salary Grant	\$ (15,000)	\$ (15,021)	\$ (15,021)	\$ (15,000)	\$ (15,714)	\$ (15,000)	\$ (15,714)	\$ (15,000)	\$ (15,000)	\$ -		
Director Salary Grant	\$ (65,000)	\$ (72,186)	\$ (72,186)	\$ (65,000)	\$ (76,297)	\$ (70,000)	\$ (76,297)	\$ (70,000)	\$ (70,000)	\$ (5,000)		
Guidance Salary Grant	\$ (45,000)	\$ (48,151)	\$ (48,151)	\$ (45,000)	\$ (52,214)	\$ (48,000)	\$ (52,214)	\$ (48,000)	\$ (48,000)	\$ (3,000)		
Interest	\$ (15,000)	\$ (33,138)	\$ (33,138)	\$ (10,000)	\$ (16,835)	\$ (15,000)	\$ (16,835)	\$ (15,000)	\$ (15,000)	\$ (5,000)		
Miscellaneous	\$ (1,500)	\$ (14,450)	\$ (14,450)	\$ (1,000)	\$ (20,149)	\$ (1,000)	\$ (20,149)	\$ (1,000)	\$ (1,000)	\$ -		
Prior Year (PY) Adjustment	\$ -	\$ (151,548)	\$ (151,548)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Prior Year Surplus	\$ -	\$ (34,192)	\$ (34,192)	\$ (77,554)	\$ (77,554)	\$ (88,075)	\$ (77,554)	\$ (88,075)	\$ (88,075)	\$ (10,521)		
PY Allowable Tuition	\$ -	\$ -	\$ -	\$ -	\$ (120,612)	\$ -	\$ (120,612)	\$ -	\$ -	\$ -		
Service to Other Public Schools	\$ -	\$ (73)	\$ (73)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
State Aid - Tech Education	\$ (1,419,282)	\$ (1,420,950)	\$ (1,420,950)	\$ (1,456,628)	\$ (1,456,628)	\$ (1,419,893)	\$ (1,456,628)	\$ (1,419,893)	\$ (1,419,893)	\$ 36,735		
State Tuition Reduction Grant	\$ (570,923)	\$ (569,363)	\$ (569,363)	\$ (586,000)	\$ (585,993)	\$ (571,221)	\$ (585,993)	\$ (571,221)	\$ (571,221)	\$ 14,779		
Transportation - Tech Education	\$ (15,000)	\$ (15,400)	\$ (15,400)	\$ (10,000)	\$ (7,017)	\$ (15,000)	\$ (7,017)	\$ (15,000)	\$ (15,000)	\$ (5,000)		
Tuition - Vocational	\$ (1,312,715)	\$ (1,061,075)	\$ (1,061,075)	\$ (1,563,511)	\$ (1,557,290)	\$ (1,792,581)	\$ (1,557,290)	\$ (1,792,581)	\$ (1,792,581)	\$ (229,070)		
General Fund Total	\$ (3,472,420)	\$ (3,445,555)	\$ (3,445,555)	\$ (3,842,692)	\$ (3,996,863)	\$ (4,045,770)	\$ (3,996,863)	\$ (4,045,770)	\$ (4,045,770)	\$ (203,078)	5.28%	

Grant Funded Revenues	Voted Budget		Actual Expenses		Voted Budget		YTD FY25		FY26 Proposed Budget		Difference FY25 to FY26	Percent Change
	FY24	FY25	FY24	FY25	FY25	FY25	FY25	Budget	FY26			
Department of Labor Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
GEER II	\$ -	\$ (74,774)	\$ (74,774)	\$ -	\$ (77,162)	\$ -	\$ (77,162)	\$ -	\$ -	\$ -		
Miscellaneous and Donations	\$ -	\$ (5,309)	\$ (5,309)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Perkins Grant	\$ (123,571)	\$ (238,213)	\$ (238,213)	\$ (130,493)	\$ (75,457)	\$ (40,567)	\$ (75,457)	\$ (40,567)	\$ (40,567)	\$ 89,926		
Technical Education Pilot	\$ -	\$ (123,467)	\$ (123,467)	\$ -	\$ -	\$ (105,486)	\$ -	\$ (105,486)	\$ (105,486)	\$ (105,486)		
VCF Diversity Equity Inclusion Grant	\$ -	\$ (1,500)	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
VPA Equity Mini Grant	\$ -	\$ (3,265)	\$ (3,265)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
VT Community Foundation	\$ -	\$ (2,050)	\$ (2,050)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grant Fund Total	\$ (123,571)	\$ (448,578)	\$ (448,578)	\$ (130,493)	\$ (152,619)	\$ (146,053)	\$ (152,619)	\$ (146,053)	\$ (146,053)	\$ (15,560)	11.92%	
Total All Revenues	\$ (3,595,992)	\$ (3,894,133)	\$ (3,894,133)	\$ (3,973,185)	\$ (4,149,482)	\$ (4,191,823)	\$ (4,149,482)	\$ (4,191,823)	\$ (4,191,823)	\$ (218,638)	5.50%	

**GREEN MOUNTAIN TECHNOLOGY & CAREER CENTER
BUDGET EXPENSES
2025-2026**

General Fund Expenses	Voted Budget		Actual Expenses		Voted Budget		YTD FY25	FY26 Proposed		Difference FY25 to FY26	Percent Change
	FY24	FY24	FY24	FY24	FY25	FY25		Budget	Budget		
1300 Vocational	\$ 1,575,004	\$ 1,532,542	\$ 1,754,726	\$ 1,593,842	\$ 1,849,467	\$ 94,741					
1392 Co-Op Education	\$ 48,176	\$ 47,353	\$ 51,817	\$ 49,960	\$ 52,458	\$ 641					
1501 Co-Curricular	\$ 38,308	\$ 42,499	\$ 46,885	\$ 8,919	\$ 58,207	\$ 11,322					
2120 Guidance	\$ 116,273	\$ 121,218	\$ 128,425	\$ 112,561	\$ 129,938	\$ 1,514					
2131 Health Services	\$ 26,364	\$ 26,038	\$ 29,920	\$ 27,769	\$ 29,315	\$ (605)					
2213 Instructional Staff Development	\$ 4,000	\$ 5,414	\$ 10,000	\$ 3,681	\$ 10,000	\$ -					
2219 Improvement of Instruction - Mentors	\$ 3,300	\$ 1,081	\$ 1,097	\$ 1,081	\$ 5,000	\$ 3,903					
2230 Instructional Technology Services	\$ 10,661	\$ 7,673	\$ 10,998	\$ 11,415	\$ 11,892	\$ 894					
2311 Board of Education	\$ 3,095	\$ 6,861	\$ 3,559	\$ 3,114	\$ 7,652	\$ 4,092					
2313 District Treasurer	\$ 904	\$ 953	\$ 919	\$ 907	\$ 907	\$ (12)					
2315 Legal Services	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -					
2320 Central Administration	\$ 105,594	\$ 105,594	\$ 140,698	\$ 140,698	\$ 181,608	\$ 40,910					
2410 Director's Office	\$ 381,413	\$ 372,727	\$ 410,181	\$ 403,418	\$ 441,525	\$ 31,343					
2510 Fiscal Services	\$ -	\$ 15,229	\$ 17,000	\$ 20,906	\$ 17,000	\$ -					
2580 Technology Services	\$ 74,195	\$ 68,039	\$ 86,141	\$ 79,558	\$ 102,314	\$ 16,174					
2610 Operations & Maintenance	\$ 596,691	\$ 578,753	\$ 694,064	\$ 668,477	\$ 717,422	\$ 23,358					
2670 Safety	\$ 16,000	\$ 12,000	\$ 16,000	\$ 2,634	\$ 16,000	\$ -					
2711 Transportation	\$ 15,600	\$ 20,768	\$ 16,500	\$ 15,733	\$ 16,500	\$ -					
5020 Debt Services	\$ 456,841	\$ 440,916	\$ 423,762	\$ 395,000	\$ 398,565	\$ (25,196)					
General Fund Total	\$ 3,472,420	\$ 3,405,699	\$ 3,842,692	\$ 3,539,675	\$ 4,045,770	\$ 203,078					5.28%

Grant Funded Expenses	Voted Budget		Actual Expenses		Voted Budget		YTD FY25	FY26 Proposed		Difference FY25 to FY26	Percent Change
	FY24	FY24	FY24	FY24	FY25	FY25		Budget	Budget		
1300 Vocational	\$ 74,839	\$ 342,072	\$ 80,851	\$ 307,963	\$ 146,053	\$ 65,202					
1601 Adult Education	\$ -	\$ 11,524	\$ -	\$ 11,641	\$ -	\$ -					
2120 Guidance	\$ 48,733	\$ 69,989	\$ 49,642	\$ 11,599	\$ -	\$ (49,642)					
2212 Instructional/Curriculum Development	\$ -	\$ 7,848	\$ -	\$ 3,926	\$ -	\$ -					
2213 Instructional Staff Development	\$ -	\$ 2,806	\$ -	\$ -	\$ -	\$ -					
2219 Improvement of Instruction - Mentors	\$ -	\$ 3,767	\$ -	\$ -	\$ -	\$ -					
2230 Instructional Technology Services	\$ -	\$ 1,795	\$ -	\$ 4,000	\$ -	\$ -					
2240 Academic Student Assessment	\$ -	\$ 8,232	\$ -	\$ -	\$ -	\$ -					
2580 Technology Services	\$ -	\$ 18,994	\$ -	\$ -	\$ -	\$ -					
2610 Operations & Maintenance	\$ -	\$ -	\$ -	\$ 46,902	\$ -	\$ -					
Grant Fund Total	\$ 123,571	\$ 467,027	\$ 130,493	\$ 386,031	\$ 146,053	\$ 15,560					11.92%
Total All Expenses	\$ 3,595,992	\$ 3,872,726	\$ 3,973,185	\$ 3,925,706	\$ 4,191,823	\$ 218,638					5.50%

**GREEN MOUNTAIN TECHNOLOGY & CAREER
CENTER TUITION CALCULATION 2025-2026**
January 13, 2025

Basic Education State Assistance			
State Aid /FY	Basic Education Grant	State "On-Behalf" Technology Center Aid	State Share
Aid FY19	\$ 9,847	87%	\$8,567
Aid FY20	\$ 10,130	87%	\$8,813
Aid FY21	\$ 10,562	87%	\$9,189
Aid FY22	\$ 10,571	87%	\$9,197
Aid FY23	\$ 11,247	87%	\$9,785
Aid FY24	\$ 12,501	87%	\$10,876
Aid FY25	\$ 13,063	87%	\$11,365
Aid FY26	\$ 12,668	87%	\$11,021

Supplemental Assistance			
State Aid/FY	Basic Ed. Grant	Tech %	State Share
Aid FY19	\$ 9,847	35%	\$3,446
Aid FY20	\$ 10,130	35%	\$3,546
Aid FY21	\$ 10,562	35%	\$3,697
Aid FY22	\$ 10,571	35%	\$3,700
Aid FY23	\$ 11,247	35%	\$3,936
Aid FY24	\$ 12,501	35%	\$4,375
Aid FY25	\$ 13,063	35%	\$4,572
Aid FY26	\$ 12,668	35%	\$4,434

State FY 26	Amount	Students	Total
State Assistance FY26	\$11,021	128.83	\$1,419,893
Tuition Reduction Grant FY26	\$4,434	128.83	\$571,221
Fiscal Year	Tuition Amount	Per Student Cost Trend	
Per Pupil Tuition FY19	\$ 8,696.00	Change	
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 Tuition FY25	\$ 12,198.73	\$	2,116.19
Per Pupil "Sending" Tuition FY26	\$ 13,913.95	\$	1,715.23
FY25 Budget	\$ 3,973,185.00	5.50%	
FY26 Expense Budget	\$ 4,191,822.92	Budget Increase/(Decrease)	

Revenues w/o Tuition	(408,128.00)
Announced Tuition Basis	\$ 3,783,694.92
State Aid	(1,991,114.01)
Tuition from Sending Schools	\$ 1,792,580.91

Six Semester Average Data	
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	129.40
STUDENT FTE ENROLLMENT FY 21	136.00
STUDENT FTE ENROLLMENT FY 22	125.00
STUDENT FTE ENROLLMENT FY 23	123.50
STUDENT FTE ENROLLMENT FY 24	138.00
STUDENT FTE ENROLLMENT FY 25	157.00
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	130.00
STUDENT FTE COUNT FALL 21	142.00
STUDENT FTE COUNT SPRING 22	124.00
STUDENT FTE COUNT FALL 22	126.00
STUDENT FTE COUNT SPRING 23	121.00
STUDENT FTE COUNT FALL 23	126.00
STUDENT FTE COUNT FALL 23	119.00
STUDENT FTE COUNT FALL 24	157.00
Total of Most Recent Six Semesters	773.00
Average	128.83

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 estimated average is 128.83 [per AOE 12.18.24]

Lamoille North Modified Unified Union School District #058
Capital & Health Benefit Reserves Report
June 30, 2024

[FY2024 Audit Completed]

Capital Reserves June 30, 2024:

Cricket Hill	\$	5,003
Union School Technology	\$	2,057
GMTCC O&M	\$	99,550
LNMUUSD-A Capital Needs	\$	10,135
LNMUUSD-B Capital Needs	\$	289,532
LNMUUSD Combined Capital Needs	\$	<u>697,716</u>

Capital Reserves Available as of June 30, 2024 \$ 1,103,993

HRA/HSA Reserves June 30, 2024:

LNMUUSD Elementary Schools	\$	78,532
LNMUUSD Secondary Schools (including GMTCC)	\$	<u>72,882</u>

Health Benefit Reserves Available as of June 30, 2024 \$ 151,414

FY2026 Investment Priorities

Investing in the FY26 Lamoille North budgets for the MUUSD elementary schools, Lamoille Union Middle School, Lamoille Union High School, and Green Mountain Technology & Career Center is an investment in our students, staff, and community.

In Vermont, where rural towns face resource challenges and an aging population, prioritizing our youth is critical to strengthening our communities. These budgets reflect our commitment to providing students with the best educational opportunities, empowering them to thrive academically and personally, and preparing them to contribute meaningfully to Vermont's future. With your support, we can continue to attract and retain high-quality educators and strengthen the foundation of our schools.

The FY26 budgets will allow us to:

- Offer competitive salaries and supports to retain high-quality teachers and support staff.
- Provide evidence-based instruction in literacy, math, and science, supported by robust professional development for teachers.
- Strengthen parent and community engagement, fostering connections that benefit students and families.
- Work intentionally to advance equity, remove barriers, and ensure belonging, dignity, and safety for all members of our school community.

Together, we can continue building a brighter future for our students and communities.

Thank you for your continued support of Lamoille North.



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LAMOILLE NORTH MODIFIED
UNIFIED UNION SCHOOL DISTRICT