

CAMBRIDGE ELEMENTARY 2026-2027
SCHOOL DISTRICT EXPENSES

Description	Voted Budget		Voted Budget		FY27 Proposed		Difference	Percent Change
	FY25	Expenses FY25	FY26	YTD FY26	Budget	Proposed to FY26		
1101 Regular Instruction	\$ 2,044,426	\$ 2,253,223	\$ 1,990,953	\$ 2,212,608	\$ 2,004,499	\$ 13,547		
1102 PreSchool	\$ 320,402	\$ 349,664	\$ 356,989	\$ 200,701	\$ 227,948	\$ (129,041)		
1105 Language Art	\$ 242,973	\$ 245,312	\$ 231,137	\$ 219,019	\$ 241,942	\$ 10,805		
1108 Physical Education	\$ 93,194	\$ 88,961	\$ 97,741	\$ 98,283	\$ 108,507	\$ 10,765		
1112 Music	\$ 122,156	\$ 116,874	\$ 128,825	\$ 125,106	\$ 140,763	\$ 11,938		
1114 Art	\$ 74,152	\$ 69,809	\$ 77,400	\$ 74,865	\$ 85,653	\$ 8,253		
1201 Special Education	\$ -	\$ -	\$ -	\$ 16,712	\$ -	\$ -		
1205 EEE	\$ -	\$ -	\$ -	\$ 5,575	\$ -	\$ -		
1501 Co-Curricular	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000		
2120 Guidance	\$ 329,581	\$ 368,596	\$ 363,548	\$ 227,704	\$ 253,239	\$ (110,308)		
2131 Health Services	\$ 76,033	\$ 89,082	\$ 96,149	\$ 102,226	\$ 110,766	\$ 14,617		
2152 Speech	\$ -	\$ -	\$ -	\$ 951	\$ -	\$ -		
2170 Physical Therapy	\$ -	\$ -	\$ -	\$ 2,181	\$ -	\$ -		
2190 Student Support Services	\$ -	\$ -	\$ -	\$ 121,300	\$ 125,981	\$ 125,981		
2213 Instructional Staff Development	\$ 75,777	\$ 39,021	\$ 72,816	\$ 57,472	\$ 94,392	\$ 21,576		
2219 Improvement of Instruction - Mentors	\$ 13,093	\$ 5,517	\$ 12,100	\$ 15,296	\$ 13,000	\$ 900		
2220 Education Media	\$ 93,061	\$ 88,814	\$ 78,171	\$ 65,665	\$ 75,933	\$ (2,238)		
2230 Instructional Technology Services	\$ 90,230	\$ 100,714	\$ 79,070	\$ 89,000	\$ 77,003	\$ (2,067)		
2311 Board of Education	\$ 15,412	\$ 20,948	\$ 14,797	\$ 17,582	\$ 19,205	\$ 4,408		
2313 District Treasurer	\$ 7,800	\$ 7,472	\$ 7,200	\$ 7,200	\$ 7,200	\$ -		
2315 Legal Services	\$ 5,000	\$ 121	\$ 5,000	\$ -	\$ -	\$ (5,000)		
2320 Central Administration - Fiscal & HR Services	\$ -	\$ -	\$ -	\$ -	\$ 190,378	\$ 190,378		
2320 Central Administration - Instruction	\$ 381,726	\$ 381,726	\$ 373,523	\$ 409,914	\$ 150,524	\$ (222,999)		
2320 Central Administration - IT	\$ -	\$ -	\$ -	\$ -	\$ 109,428	\$ 109,428		
2320 Central Administration - School Safety	\$ -	\$ -	\$ -	\$ -	\$ 27,030	\$ 27,030		
2320 Central Administration - Student Services	\$ 1,096,349	\$ 1,096,349	\$ 1,049,573	\$ 1,049,573	\$ 1,126,005	\$ 76,432		
2410 Principal's Office	\$ 324,371	\$ 314,004	\$ 341,345	\$ 335,452	\$ 343,181	\$ 1,836		
2510 Fiscal Services	\$ 55,000	\$ 99,649	\$ 80,000	\$ 91,168	\$ 93,000	\$ 13,000		
2580 Technology Services	\$ 278,139	\$ 263,920	\$ 298,969	\$ 291,750	\$ 318,260	\$ 19,291		
2610 Operations & Maintenance	\$ 601,639	\$ 655,688	\$ 659,023	\$ 660,854	\$ 696,236	\$ 37,212		
2670 School Safety	\$ 31,905	\$ 57,523	\$ 55,055	\$ 47,435	\$ 45,298	\$ (9,758)		
2711 Tansportation	\$ 273,970	\$ 218,487	\$ 366,374	\$ 191,489	\$ 294,423	\$ (71,951)		
2715 Field Trips	\$ -	\$ -	\$ -	\$ 1,428	\$ -	\$ -		
2716 Transportation Co-Curricular	\$ 10,650	\$ 7,663	\$ 5,000	\$ 4,327	\$ 30,000	\$ 25,000		
3100 School Nutrition Services	\$ 105,933	\$ 72,567	\$ 87,929	\$ 399,671	\$ 116,705	\$ 28,775		
3200 After School Local Support	\$ 25,998	\$ 18,916	\$ 25,000	\$ 6,020	\$ -	\$ (25,000)		
5020 Debt Services	\$ 315,070	\$ 303,185	\$ 340,470	\$ 301,108	\$ -	\$ (340,470)		
5090 Debt Services - Wood Pellet Boiler	\$ 24,225	\$ 30,465	\$ 24,000	\$ 30,465	\$ 30,465	\$ 6,465		
Grand Total	\$ 7,128,267	\$ 7,364,270	\$ 7,318,157	\$ 7,480,101	\$ 7,161,963	\$ (156,195)	-2.13%	

**CAMBRIDGE ELEMENTARY 2026-2027
SCHOOL DISTRICT REVENUES**

Description	Voted Budget		Voted Budget		FY27 Proposed	Difference Proposed	Percent Change
	FY25	Expenses FY25	FY26	YTD FY26	Budget	to FY26	
21st Century	\$ (54,863)	\$ -	\$ (60,532)	\$ -	\$ -	\$ 60,532	
Consolidated Federal Program	\$ (155,738)	\$ (116,104)	\$ (59,126)	\$ (29,178)	\$ (118,757)	\$ (59,631)	
Contributions/Donations	\$ -	\$ -	\$ -	\$ (34,956)	\$ -	\$ -	
COVID 19 Recovery	\$ -	\$ (30,961)	\$ -	\$ -	\$ -	\$ -	
ELL Categorical Aid	\$ -	\$ (25,000)	\$ (25,000)	\$ (50,000)	\$ (50,000)	\$ (25,000)	
Federal Fresh Fruits & Vegetables	\$ -	\$ (24,775)	\$ -	\$ (7,072)	\$ -	\$ -	
Federal School Breakfast/StartUp	\$ -	\$ -	\$ -	\$ (22,579)	\$ -	\$ -	
Federal School Lunch	\$ -	\$ -	\$ -	\$ (39,014)	\$ -	\$ -	
Interest	\$ (40,000)	\$ (179,748)	\$ (75,000)	\$ (60,720)	\$ (85,000)	\$ (10,000)	
Medicaid EDPSDT	\$ (5,000)	\$ (12,820)	\$ (10,000)	\$ -	\$ -	\$ 10,000	
Medicaid IEP Reimb	\$ (25,000)	\$ (70,057)	\$ (68,000)	\$ -	\$ (46,788)	\$ 21,212	
Miscellaneous	\$ (14,000)	\$ (28,725)	\$ (14,000)	\$ (53,952)	\$ (10,000)	\$ 4,000	
Other Federal School Nutrition Grants	\$ -	\$ -	\$ -	\$ (56,777)	\$ -	\$ -	
Other Program Income	\$ -	\$ (32,351)	\$ -	\$ (51,720)	\$ -	\$ -	
Other Restricted State Grants	\$ -	\$ (216,577)	\$ -	\$ (142,215)	\$ (62,515)	\$ (62,515)	
State Education Spending Grant	\$ (6,833,666)	\$ (6,833,666)	\$ (6,926,500)	\$ (6,926,499)	\$ (6,708,903)	\$ 217,597	-3.14%
Surplus Prior Year	\$ -	\$ -	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ -	
Tuition-Pub VT LEAs	\$ -	\$ (11,652)	\$ -	\$ -	\$ -	\$ -	
Universal Meals	\$ -	\$ -	\$ -	\$ (25,917)	\$ -	\$ -	
Grand Total	\$ (7,128,267)	\$ (7,582,436)	\$ (7,318,157)	\$ (7,580,600)	\$ (7,161,963)	\$ 156,194	

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.

Cabridge Elementary School District
Proposed FY27 Budget
General Fund - by Survey Category
January 21, 2026

Description	Voted Budget	YTD FY26	FY27 Proposed Budget	Difference Proposed to FY26	Percent Change	Percent of	Percent of
	FY26					FY26 Budget	FY27 Proposed
Instruction & Classroom Resources Total	3,466,155	3,163,020	3,382,073	(84,082)	-2.43%	48.15%	48.78%
Student Supports Total	1,509,269	1,505,758	1,569,203	59,934	3.97%	20.97%	22.63%
Co-Curricular Total	5,000	449	5,000	0		0.07%	0.07%
Administration Total	274,634	523,221	309,782	35,148	12.80%	3.82%	4.47%
Information Technology Total	384,320	286,919	427,688	43,369	11.28%	5.34%	6.17%
Facilities Total	659,023	659,705	696,236	37,212	5.65%	9.16%	10.04%
Safety & Security Total	56,325	47,398	72,328	16,002	28.41%	0.78%	1.04%
Transportation Total	366,374	195,078	324,423	(41,951)	-11.45%	5.09%	4.68%
School Nutrition Total	112,929	52,110	116,704	3,775	3.34%	1.57%	1.68%
Debt Service Total	364,470	331,573	30,465	(334,005)	-91.64%	5.06%	0.44%
Total Expenses	7,198,499	6,765,231	6,933,903	(264,597)	-3.68%	100.00%	100.00%

Notes of Interest:

- > This fall a survey was distributed across all Lamoille North towns asking about education investment priorities in our communities. The results of that survey showed the following areas of most importance to be:
 - 1) Instruction & Classroom Resources
 - 2) Student Support Services (counseling, social-emotional learning)
 - 3) Co-Curricular Programs (athletics, arts, clubs)
 - 4) School Safety
- > The Cambridge Elementary School proposed buget shows:
 - > 71.41% of the budget directly supports Instruction & Classroom Resources and Student Supports
 - > Cambridge continues to strongly support care of its school building and learning environment with 10% of the budget devoted to facilities care
 - > The third highest category of investment is in the Transportation and School Nutrition progams, follwed by Technology
 - > Finally, School Safety & Security is the area of the budget with the largest increase in investment

Other Notes

- > General fund **expenses are down 3.68%**. Overall expenses when including grant funded programs are down 2.13%
- > Education Spending is **down 3.14%**
- > Education Spending per pupil is **down 2.90%**

District: Cambridge SU: Lamoille North		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			T040 Lamoille County	Property dollar equivalent yield 8,849	<--See bottom note	Homestead tax rate per \$8,849 of spending per LTWADM 1.00
						12,154		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2024	FY2025	FY2026	FY2027			
1.	Budget (local budget, including special programs, and full technical center expenditures)	\$6,709,501	\$7,128,267	\$7,318,157	\$7,161,963			
2.	plus Sum of separately warned articles passed at town meeting	-	-	-				
3.	Locally adopted or warned budget	\$6,709,501	\$7,128,267	\$7,318,157	\$7,161,963			
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-				
5.	plus Prior year deficit repayment of deficit	-	-	-				
6.	Total Expenditures	\$6,709,501	\$7,128,267	\$7,318,157	\$7,161,963			
7.	S.U. assessment (included in local budget) - informational data	-	-	-				
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-				
Revenues								
9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	\$837,665	\$294,601	\$391,658	\$453,060			
10.	Offsetting revenues	\$837,665	\$294,601	\$391,658	\$453,060			
11.	Education Spending	\$5,871,836	\$6,833,666	\$6,926,499	\$6,708,903			
12.	Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)	289.80	516.19	500.74	499.15			
13.	Education Spending per Pupil	\$20,261.68	\$13,238.66	\$13,832.53	\$13,440.66			
14.	minus Principal & interest payments per LTWADM for voter approved bonds prior to July 1, 2024	na	na	\$680	\$61.23			
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.				na		
16.	minus Less amount of deficit if deficit is SOLELY attributable to the district for public schools for grades the district does not operate for new students who moved to the district after the fiscal year ended (per eqpup)					na		
17.	minus Less SpEd costs if excess is solely attributable to the district (per eqpup)					na		
18.	minus Estimated costs of new students after the fiscal year ended (per pupil)					na		
19.	minus Total tuitions if tuitioning ALL public schools (per pupil)					na		
20.	minus Less planning costs for public schools (per pupil)					na		
21.	minus Teacher retirement costs for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)					na		
22.	minus Costs incurred for sampling drinking water outlets, implementing lead remediation, or retesting.					na		
23.	Excess spending threshold	threshold = \$22,204 na	threshold = \$23,193 na	threshold = \$15,926 na	threshold = \$16,470 na			
24.	plus Excess Spending per Pupil over threshold (if any)	Suspended thru FY29 \$13,239	Suspended thru FY29 \$13,239	Suspended thru FY29 \$13,833	\$13,440.66			
25.	Per pupil figure used for calculating District Equalized Tax Rate							
26.	District spending adjustment (minimum of 100%)	131.203% based on yield \$15,443	133.818% based on yield \$9,785	160.918% based on \$8,596	151.889% based on \$8,849			
Prorating the local tax rate								
27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$13,440.66 + (\$8,849 / \$1.00)]	\$1.3120 based on \$1.00	\$1.3382 based on \$1.00	\$1.6092 based on \$1.00	\$1.5189 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				\$1.5189			
30.	Percent of Cambridge pupils not in a union school district	53.80%	54.64%	53.50%	52.99%			
31.	Portion of district eq homestead rate to be assessed by town (52.99% x \$1.52)	\$0.7059	\$0.7312	\$0.8609	\$0.8049			
32.	Common Level of Appraisal (CLA)	80.23%	71.82%	85.72%	78.94%			
33.	Portion of actual district homestead rate to be assessed by town (\$0.8049 / 78.94%)	\$0.8798 based on \$1.00	\$1.0181 based on \$1.00	\$1.0043 based on \$1.00	\$1.0196 based on \$1.00			
		If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.						
34.	Anticipated income cap percent (to be prorated by line 30) [((\$13,440.66 + \$12,154) x 2.00%)]	2.31% based on 2.00%	2.62% based on 2.00%	2.27% based on 2.00%	2.21% based on 2.00%			
35.	Portion of district income cap percent applied by State (52.99% x 2.21%)	1.24% based on 2.00%	1.43% based on 2.00%	2.27% based on 2.00%	1.17% based on 2.00%			
36.	#N/A	-	-	-				
37.		-	-	-				
- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. 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%.								