

**ANNUAL REPORT
OF THE
WESTMORE SCHOOL DISTRICT**

**WESTMORE, VERMONT
THURSDAY, MAY 2, 2013
7:00 P.M.**


TOWN SCHOOL DISTRICT WARNING

The legal voters of the Westmore Town School District are hereby warned to meet at the Municipal Office in said Town on Thursday the 2nd of May, 2013 A.D., at seven o'clock in the evening to transact the following business namely:

1. To elect a Moderator for the ensuing year.
2. To receive and act upon the reports of the District Officers.
3. To elect the following District Officers as provided by statute:
 - a) One school director for a term of three years (Mark Perkins, whose appointment expires.)
4. To see if the District will vote to authorize the Board of School Directors to borrow money to pay indebtedness and current expenses of the District.
5. To see what salary the voters will authorize for payment of School Directors.
6. To see what sums of money the electorate shall appropriate for the support of the schools for the fiscal year ensuing. The electorate shall express in its vote the specific amounts voted for deficit, if any, current expenses, capital improvements or other lawful purposes such vote being in accordance with Section 428 of Title 16, Vt. Statutes Annotated.
7. To act on any other business, which may legally come before said meeting.
8. To adjourn.

Dated at Westmore, Vermont this 21st day of March 2013.

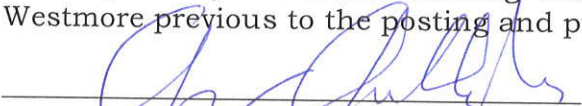






WESTMORE BOARD OF DIRECTORS

I hereby certify the above warning was duly recorded in the records of the Town of Westmore previous to the posting and publication thereof.



WESTMORE TOWN SCHOOL DISTRICT CLERK

Town of Westmore
Annual School District Meeting at Westmore Municipal Building
May 3, 2012
Minutes

Westmore School Board members in attendance: Jami Blair and Mark Perkins. Heather Wright, business manager of the Orleans Central Supervisory Union and Greg Gallagher, Clerk, Westmore School District.

Community members in attendance: Louisa and Vincent Dotoli, Dawn Wilcox, Melissa Zebrowski, Michele Labounty, Gail Hayden .

Jami Blair called the meeting to order at 7 pm.

Nominations for moderator were requested by Jami. Vincent Dotoli was nominated by Mark, seconded by Melissa and so voted.

Jami said that Executive Committee Meetings were held every other Wednesday. There is a new Bus Contract with Butler. Dave Smith will be driving for them.

Jami nominated Melissa Zebrowski for school director for a term of three years, seconded by Mark. Louisa moved and Mark seconded to close nominations and have the clerk cast one ballot for Melissa. Passed.

Motion made by Louisa, seconded by Dawn Wilcox that the Board of School Directors be authorized to borrow money to pay indebtedness and current expenses of the District. So voted.

Louisa moved and Melissa seconded that the salary for the school directors be set at \$450 for the Chair and \$375 for the School Directors and \$200 for members of the Executive Committee. The motion was so voted.

Melissa asked what would happen if her child needed a bus ride to Brownington. Heather will see if there is a Butler's bus that goes by her pick up spot. They also bus to Brownington.

Michele asked what the difference is between the initial budget and the final budget. Heather answered there was an additional special ed student.

Michel also asked how the OCSU assessment was figured. Heather said it is prorated by number of students.

Louisa Dotoli moved and Melissa seconded that the amount of \$367,560 be appropriated for the support of the schools for the fiscal year ensuing with no deficit or capital improvement spending. The motion passed.

Jami thanked Melissa for her willingness to work as a School Director. She also thanked Heather for all of her help and support. Lastly, she gave a big thank you to John Alexander for all of his service.

A motion was made by Melissa, seconded by Louisa to adjourn the meeting at 7:45 pm. So voted.

Respectfully submitted,

Greg Gallagher

OFFICERS

MARK PERKINS	TERM EXPIRES 2013
JAMI BLAIR	TERM EXPIRES 2014
MELISSA ZEBROWSKI	TERM EXPIRES 2015

**LAKE REGION UNION HIGH SCHOOL
DISTRICT DIRECTORS**

LINDA MICHNIEWICZ	TERM EXPIRES 2014
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**WESTMORE SCHOOL DISTRICT
RESERVE FUND BALANCE AT JUNE 30, 2012**

BALANCE	RECEIVED	INTEREST	EXPENDED	BALANCE
7/1/11	Appropriation	Earned		6/30/12
\$52,549.22	\$-	\$123.43	\$-	\$52,672.65

To see if the voters will authorize the Board of School Directors to place any unexpended, undesignated fund balance from the general fund operations at year ending June 30, 2008, as determined by audit, into an interest bearing reserve fund to be used in future years to offset deficit spending, pursuant to the provision of 24 V.S.A Section 2804. Approved by voters at the May 3, 2009 Annual Meeting.

Westmore School District

BUDGET REVENUES

Account Number / Description	2011-12 Budget	2011-12 Actual	2012-13 Budget	2012-13 Anticipated	2013-14 Proposed	
01-00-00-0000-4000-1110 PROPERTY TAXES/ED SPENDING	\$265,530	\$265,530	\$229,647	\$229,647	\$289,643	
01-00-00-0000-4000-1199 PRIOR YEAR FUND BALANCE	\$50,285	\$46,938	\$60,175	\$80,581	\$23,291	
01-00-00-0000-4000-1500 EARNINGS ON INVESTMENTS	\$1,800	\$1,862	\$1,800	\$1,200	\$1,200	
01-00-00-0000-4000-3150 TRANSPORTATION AID	\$22,456	\$23,031	\$23,031	\$22,594	\$23,757	
01-00-00-0000-4000-3152 EXTRA TRANSP. AID	\$0	\$5,682	\$0	\$13,341	\$5,684	
01-00-00-0000-4000-3201 MAINSTREAM GRANT	\$8,180	\$5,654	\$5,654	\$8,378	\$7,256	
01-00-00-0000-4000-3202 SPECIAL EDUCATION REIMB	\$24,025	\$28,709	\$45,103	\$11,605	\$23,678	
01-00-00-0000-4000-3204 EARLY ESSENTIAL EDUCATION	\$2,150	\$1,642	\$2,150	\$4,201	\$3,327	
01-00-00-0000-4000-4120 JOBS FUND	\$0	\$2,612	\$0	\$0	\$0	
GRAND TOTAL	\$374,426	\$381,659	\$367,560	\$371,547	\$377,836	2.80%

Westmore School District

BUDGET EXPENDITURES

Account Number / Description	2011-12 Budget	2011-12 Actual	2012-13 Budget	2012-13 Anticipated	2013-14 Proposed
1100 GENERAL INSTRUCTION					
01-00-00-1100-5332-0000 EARLY EDUCATION SUPPORT (COFEC)	\$3,045	\$3,045	\$5,104	\$5,104	\$0
01-00-10-1100-5561-0000 ELEMENTARY TUITION	\$198,910	\$142,738	\$168,150	\$209,054	\$218,004
01-00-10-1100-5561-4120 ELEMENTARY TUITION	\$0	\$2,612	\$0	\$0	\$0
TOTAL 1100 GENERAL INSTRUCTION	\$201,955	\$148,395	\$173,254	\$214,158	\$218,004.00
1130 GENERAL INSTRUCTION-SECONDARY					
01-00-30-1130-5561-0000 SECONDARY TUITION	\$36,650	\$8,550	\$26,550	\$27,316	\$27,612
TOTAL 1130 GENERAL INSTRUCTION-SECONDARY	\$36,650	\$8,550	\$26,550	\$27,316	\$27,612.00
1200 SPECIAL EDUCATION					
01-00-00-1200-5324-0000 PURCHASED SERVICES (OCSU)	\$17,813	\$17,813	\$14,173	\$14,173	\$59,450
01-00-00-1200-5331-0000 AIS ASSESSMENTS	\$0	\$0	\$12,250	\$0	\$0
01-00-00-1200-5567-0000 TUITION - SPECIAL EDUCATION	\$32,240	\$37,482	\$64,007	\$20,000	\$0
TOTAL 1200 SPECIAL EDUCATION	\$50,053	\$55,295	\$90,430	\$34,173	\$59,450
1211 PREK/EEE SERVICES					
01-00-00-1211-5330-0000 PROFESSIONAL SERVICES	\$0	\$3,086	\$0	\$0	\$0
01-00-00-1211-5332-0000 PREK/ EEE ASSESSMENT	\$2,430	\$2,430	\$6,095	\$6,095	\$0
TOTAL 1211 PROFESSIONAL SERVICES	\$2,430	\$5,516	\$6,095	\$6,095	\$0
2310 BOARD OF EDUCATION					
01-00-00-2310-5110-0000 BOARD SALARIES	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
01-00-00-2310-5111-0000 TREASURER SALARIES	\$275	\$275	\$275	\$275	\$275
01-00-00-2310-5220-0000 SOCIAL SECURITY	\$113	\$113	\$113	\$113	\$113
01-00-00-2310-5290-0000 CONFERENCE	\$50	\$0	\$50	\$50	\$50
01-00-00-2310-5370-0000 AUDIT SERVICES	\$0	\$4,500	\$0	\$0	\$4,775
01-00-00-2310-5540-0000 ADVERTISING	\$65	\$0	\$65	\$65	\$50
01-00-00-2310-5640-0000 BOOKS	\$50	\$45	\$50	\$50	\$50
01-00-00-2310-5810-0000 DUES/FEES	\$275	\$250	\$275	\$258	\$250
TOTAL 2310 BOARD OF EDUCATION	\$2,028	\$6,383	\$2,028	\$2,011	\$6,763
2321 OCSU					
01-00-00-2321-5344-0000 CENTRAL OFFICE ASSESSMENT	\$9,902	\$9,902	\$7,517	\$7,517	\$11,093
TOTAL 2321 OCSU	\$9,902	\$9,902	\$7,517	\$7,517	\$11,093

At the time of FY14 Budget there were no prek students from Westmore attending COFEC, we are anticipating the assessment to return in FY15

See above, also Special Ed./EEE moving to SU level in FY14, only portion in budget is an assessment

New Legislation now requires annual audits for schools.

2520 FISCAL SERVICES							
01-00-00-2520-5830-0000	SHORT TERM INTEREST	\$1,000	\$883	\$950	\$950	\$950	
TOTAL 2520 FISCAL SERVICES		\$1,000	\$883	\$950	\$950	\$950	
2710 TRANSPORTATION (BUS CONTRACT)							
01-00-00-2710-5510-0000	BUS CONTRACT	\$61,208	\$61,119	\$51,536	\$53,036	\$53,964	
TOTAL 2710 TRANSPORTATION (BUS CONTRACT)		\$61,208	\$61,119	\$51,536	\$53,036	\$53,964	
2711 RESIDENTIAL TRANSPORTATION							
01-00-00-2711-5519-0000	RESIDENT TRANSPORTATION	\$9,200	\$5,035	\$9,200	\$3,000	\$0	
TOTAL 2711 RESIDENTIAL TRANSPORTATION		\$9,200	\$5,035	\$9,200	\$3,000	\$0.00	
GRAND TOTAL		\$374,426	\$301,078	\$367,560	\$348,256	\$377,836	2.80%

The Superintendent's Annual Report

This was another year of change, progress and many accomplishments in the Orleans Central Supervisory Union. Our focus continues to be working with PLCs (professional learning communities) to improve the educational program and developing instructional leadership on every level in the supervisory union.

Every year, old friends retire and new friends join the ranks, but last year the amount of change was significant, with four new administrators and half the staff in the business office turning over. Three new principals and a new director of instructional services replaced administrators who either retired or took other positions and two new staff joined the business office, together with a new administrative assistant to the superintendent. The new staff working with the veteran staff worked hard to ensure that we enjoyed another year of progress towards improving the educational program for students and developing instructional leadership on every level in the supervisory union.

The new members of the administration team, while short on experience, more than made up for it by their hard work and dedication. During the year the new administrators met on a regular basis to share their experiences and discuss the various challenges they faced in their respective positions. Each principal managed to make their impression on their schools and the new director of instructional services continued moving the district forward, working with teachers and principals to build our education team.

Once again, the business manager did her outstanding job of working with the boards of directors, principals and central office staff to construct budgets that supported their educational programs and reflected the impact that school costs have on taxpayers' pocketbooks. The business manager's activities and high visibility, leadership and support in almost every aspect of supervisory union activities has enabled administrators, board members and teachers to operate at a very high level and is reflected in our achievements once again.

During the year, the Vermont Department of Education conducted a fiscal monitoring of the way we accounted for our Federal Funds. Once again, their visit found us in compliance "doing all of the right things correctly." They were so impressed by what they learned about our procedures and processes, they told us we would be used by them as a model for good practices that other supervisory unions should follow.

Under the leadership of the director of instructional services, teachers continued to make steady progress learning to operate as PLCs, or Professional Learning Communities. This was our fourth year working with teachers to create a culture of shared accountability, trust and a sense of ownership and responsibility for students' learning. Professional Learning Communities are our primary vehicle supporting instructional improvement and developing teacher leadership and teacher ownership of instruction.

At the beginning of the year, the director of instructional services reorganized the PLC structure and identified a teacher leader for each elementary school and three from the high school to enhance and increase the collaboration and on-going professional conversations in the PLCs. In addition, five core teachers from the elementary, middle school, and high school level were selected to work collaboratively in planning and organizing meetings for teacher leaders and administrators, and organizing professional development opportunities for all teachers.

Among the accomplishments of the director of instructional services last year was the Technology Showcase. Working with Jeff Coburn, the technology integrationist from Wild Branch Solutions, she organized the showcase that included twenty five percent of the faculty who presented 29 workshops to the rest of the faculty. The programs presented were of the highest professional quality, demonstrating how technology is used to instruct students in the supervisory union. The Technology Showcase was an extension of our work in PLCs, demonstrating how teachers are able to work in teams, sharing information in a cooperative, collaborative relationship.

The coordinator of special education, working with the superintendent and special educators, developed the Center for Exceptional Children, a new program for 2012-2013, to serve children on the autism spectrum and children with severe speech and language difficulties. We did not have a program to support these students and very few of our special educators have the experience and training needed. The new program is organized on a center-based approach and will provide direct services to students, professional development to staff, reduce disruptions to classes, and control costs.

To prepare for the new school year, the administration team and PLC peer leaders spent three days in the summer discussing the challenges facing schools in the supervisory union over the next five years, curriculum and the instructional program with special emphasis on mathematics and technology, revising the teacher evaluation system, school leadership and analyzing cases in school leadership. These discussions continued during the school year as the administration team tackled challenges in technology, using data to inform instruction, mathematics instruction, TEP - a new teacher evaluation system, AEP – a new administration evaluation system and the Common Cores State Standards.

In January, the administration team visited Beth O'Brien, principal of the Montgomery Elementary School to observe their programs and educational practices. The school has excelled in their elementary mathematics NECAP scores and is a working model of sound administrative leadership and functioning school-based PLCs. Afterwards, the team reviewed what they had observed about the principal's leadership style, the way teachers worked with one another in teams, the various ways they monitored student progress and adjusted their instructional practices accordingly and how everyone believed they were accountable to students, parents and to each other. Among the many changes the administration team made was to implement in-school PLCs for the FY13 school year.

At the January 2012 Orleans Central Supervisory Union Board of Directors Meeting, an executive board for the supervisory union was approved on a trial basis for one year. The concept of an executive committee has been under discussion by board members since last spring.

The Executive Committee is meeting every two weeks for one year, from January 2012 to January 2013, on a trial basis, at which time the full Supervisory Union Board can review the Executive Committee Policy. The role of the committee is to act on behalf of the Supervisory Union Board and its actions would be subject to review and action by the full Supervisory Union Board. The Executive Committee is responsible for the supervision and evaluation of the superintendent, developing new and reviewing existing board policies, developing agendas for monthly executive board meetings, reviewing and approving all contracts and expenditures by the Supervisory Union within the approved budget, and drafting goals and objectives of the Supervisory Union to be approved by the full Supervisory Union Board.

One of the accomplishments of the Executive Committee was to hire a truant officer for the supervisory union. The truant officer would be used as needed and billed to the schools on a case by case basis.

The administration team attended the annual VPA Leadership Conference, where they learned about a supervision and evaluation process that would enable them to collaborate with teachers to improve their instructional practices. They thought this approach was a significant improvement over our current system, based on the Danielson Model. After reviewing the model, the administration team made a number of changes we believe improved the model, which they named TEP – Teacher Effectiveness Plan. After presenting the TEP model to the teachers union and meeting only two times, we agreed to begin using the model beginning with the 2012-13 school year. One of the many advantages of the model is that it would allow administrators to evaluate every teacher every year, instead of every few years.

The administration team also recommended that their evaluation system be replaced with a new system. For the last year and a half, the administration team has been exploring alternatives to their current evaluation system. After reviewing a number of evaluation systems, the team decided to adopt an evaluation system based on the new teacher evaluation system. The new evaluation system, called AEP – Administrator Evaluation System - is an outcomes based system that evaluates administrator performance against three annual goals mutually agreed upon between the superintendent and the administrator, the administrator's board and the administrator and the administrator and the Orleans Central Executive Committee.

Under the leadership of the director of instructional services, a team of principals and teacher leaders from each school worked on revising the OCSU Local Assessment Plan to include the new Common Core State Standards. Since all of the elementary school students eventually feed into the high school, a shared method of evaluating student performance and data analysis should be practiced in the supervisory union. The plan

consists of the assessments administered in all supervisory union schools and includes templates for reporting out data collected. The data is analyzed in professional learning communities with the goal of improved student learning. The team working on the assessment agreed that literacy and math assessments would be given in the fall and in the spring at each grade level. More than half of the assessments were completed during the year and the remaining examinations will be completed next year.

Last year, the supervisory union Middle School Science Fair was updated and projects were presented over the Internet using Moodle. Science teachers worked with students to select projects that would be of interest and that were more relevant to them. Students were excited about their projects and enjoyed the emphasis on technology and the science teachers enjoyed working as a team. Students learned how to make a video of their projects, incorporating audio, writing script, and producing it. Students and teachers realized that students need to learn more about conducting research and writing research papers. Students learned about the scientific process and had a greater understanding of what their projects were about and were better able to explain them to judges than in the past. Because their projects were on the Internet, where students and teachers from other schools could see their projects, they took greater pains to make their projects of higher quality.

Five out of six elementary schools in the supervisory union had teachers trained in Reading Recovery – the gold standard in reading instruction - and they successfully completed the program this spring. Reading Recovery is the most highly effective short-term intervention for low-achieving first grade students in reading. During the year, the teachers worked with the lowest performing students in reading using the techniques they learned in the program and all of the students were on or above grade level in reading afterwards.

Recognizing the need to improve mathematics instruction in the supervisory union, the administration team has worked with teachers and consultants, attended workshops and reorganized the way mathematics instruction is delivered to students. More time has been allocated in the elementary schools, and the high school has restructured mathematics requirements for students and provided opportunities for students to take the additional mathematics courses over the summer.

Teachers and administrators in the Orleans Central Supervisory Union invested a large amount of time preparing for the new Common Cores State Standards that will be effective in the FY2015 school year. Numerous PLC meetings have centered on discussions about the new standards, how they will impact on teaching, the new curriculum they represent, and how instructional practices and school requirements will have to change because of them. Our teachers and administrators have had the greatest degree of participation in common core workshops of any supervisory union in the Northeast Kingdom.

Last year, some of the honors and recognition in the supervisory union received included:

- Lake Region ranked as the seventh best high school in Vermont by U.S. News and World Report, earning a Silver Medal;
- Shannon Laliberty, middle school math teacher at Orleans Elementary School received the Vermont Council of Teachers of Mathematics Outstanding Teacher Award for 2012;
- April Lane, middle school math teacher at Irasburg School received the Rising Star Award by the New England Educational Opportunity Association;
- Sara McKenny, English teacher at Lake Region Union High School, received the John T. Poeton award from the Vermont Council on Reading;
- Jen Ullrich, 2nd grade teacher from Brownington Central School was nominated for a Presidential Award for Excellence in Mathematics and Science Teaching; and
- The following are the OCSU Teachers who were recognized for completing their Reading Recovery training:
 - Laura Becerra Orleans Elementary School
 - Lucinda Conti Barton Academy and Graded School
 - Lisa Levangie Albany Community School
 - Melissa Lyons Brownington Central School
 - Laurie Perron Irasburg Village School

Respectfully Submitted,

Stephen Urgenson, Ed.D.

Orleans Central Supervisory Union

Treasurer's Report

Beginning Balance 07/01/2011	\$1,629,308.89
Income:	\$ 4,128,826.96
Interest:	\$ 10,951.75
Expense:	
School Board Orders:	\$ 2,152,047.12
Payroll:	\$ 2,502,302.45
Ending Balance 06/30/2012	\$ 1,114,738.03

**ORLEANS CENTRAL SUPERVISORY UNION
PROGRAM FINANCIAL REPORT**

FY12	FUND BAL. 6/30/11	2011-12 ANTICIPATED RECEIPTS	2011-12 ANTICIPATED EXPENSES	ANTICIPATED FUND BAL 6/30/12
Art	874	78,055	77,395	1,534
Central Office	133,322	\$524,214	563,294	94,242
COFEC Building	49,612	133,620	167,920	15,312
EEE/PRE-K	96,403	108,268	196,376	8,295
Mainstream	122,619	888,630	913,032	98,217
Music	15,748	130,975	122,349	24,374
Nurse	4,386	104,199	104,904	3,681
Physical Education	(769)	39,120	38,700	(349)

FY13	ANTICIPATED FUND BAL 7/1/12	2012-13 PROPOSED RECEIPTS	2012-13 PROPOSED EXPENSES	PROPOSED FUND BAL 6/30/13
ART	1,534	78,010	79,544	0
Central Office	94,242	477,212	571,454	0
COFEC Building	15,312	175,864	191,176	0
EEE/PRE-K	8,295	224,611	232,906	0
Mainstream	98,217	882,585	980,802	0
Music	24,374	102,065	126,439	0
Nurse	3,681	103,754	107,435	0
Physical Education	(349)	40,496	40,147	0
Severe Communication Center	0	175,890	175,890	0

Westmore School District
Student Enrollments

School	Grade	2012-13 # of Students	2013-14 Anticipated
Alternative School	5th	1	1
OCECP	PreK	0	1
Barton School District	K	1	0
	1st	0	1
	2nd	0	0
	3rd	1	0
	4th	0	1
	5th	0	0
	6th	1	0
	7th	0	1
	<u>8th</u>	<u>1</u>	<u>0</u>
	Total	4	3
Brownington	K	1	0
	<u>1</u>	<u>0</u>	<u>1</u>
	Total	1	1
Orleans School District	K	2	0
	1st	3	2
	2nd	1	3
	3rd	5	1
	4th	0	5
	5th	2	0
	6th	0	2
	7th	1	0
	<u>8th</u>	<u>0</u>	<u>1</u>
	Total	14	14
Glover School District	4th	1	0
	5th	1	1
	<u>6th</u>	<u>0</u>	<u>1</u>
	Total	2	2
Charleston Elementary School	K	0	1
	1st	0	0
	2nd	1	0
	<u>3rd</u>	<u>0</u>	<u>1</u>
	Total	1	2
Newark School District	5th	1	0
	6th	0	1
	<u>8th</u>	<u>1</u>	<u>0</u>
	Total	2	1
Thadeus Steven School	3rd	1	0
	4th	0	1
	5th	1	0
	<u>6th</u>	<u>0</u>	<u>1</u>
	Total	2	2

Lake Region High School	9	0	1
	10	3	0
	11	2	3
	<u>12</u>	<u>5</u>	<u>5</u>
Total		10	9

Total All Students		37	36
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SUMMARY	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
PreK			2	1
Primary Grades K-4	12	12	15	15
Junior High School 5-8	11	11	6	4
High School	9	9	15	13
Total Students	32	32	38	33

District: **Westmore**
County: **Orleans**

T235
Orleans Central

Enter your choice for
estimated homestead base
rate for FY2014. See note at
bottom of page.
Enter your choice for
estimated homestead base
rate for FY2014. See note at
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Expenditures		FY2011	FY2012	FY2013	FY2014
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$358,575	\$374,426	\$367,560	\$377,836
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-
4.	Act 68 locally adopted or warned budget	\$358,575	\$374,426	\$367,560	\$377,836
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	<i>plus</i> Prior year deficit reduction if not included in expenditure budget	-	-	-	-
7.	Gross Act 68 Budget	\$358,575	\$374,426	\$367,560	\$377,836
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (if included in expenditure budget) - informational data	-	-	-	-
Revenues		FY2011	FY2012	FY2013	FY2014
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$207,070	\$108,896	\$137,913	\$88,193
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	<i>plus</i> Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	-	-	-
13.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-
14.	Total local revenues	\$207,070	\$108,896	\$137,913	\$88,193
15.	Education Spending	\$151,505	\$265,530	\$229,647	\$289,643
16.	Equalized Pupils (Act 130 count is by school district)	21.44	19.66	20.94	21.97
17.	Education Spending per Equalized Pupil	\$7,066.46	\$13,506.10	\$10,966.91	\$13,184
18.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
19.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-
20.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-
21.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-
22.	<i>minus</i> Estimated costs of new students after census period	-	-	-	-
23.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	-	-	-	-
24.	<i>minus</i> Less planning costs for merger of small schools	-	-	-	-
25.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$7,066	\$13,506	\$10,967	\$13,184
26.	Per pupil figure used for calculating District Adjustment				
27.	District spending adjustment (minimum of 100%) (\$13,184 / \$9,151)	100.000% <small>based on \$8,544</small>	158.077% <small>based on \$8,514</small>	125.724% <small>based on \$8,723</small>	144.067% <small>based on \$9,151</small>
28.	Prorating the local tax rate Anticipated district equalized homestead tax rate to be prorated (144.067% x \$0.940)	\$0.8600 <small>based on \$0.86</small>	\$1.3753 <small>based on \$0.87</small>	\$1.1189 <small>based on \$0.89</small>	\$1.3542 <small>based on \$0.940</small>
29.	Percent of Westmore equalized pupils not in a union school district	57.970%	54.440%	57.420%	62.44%
30.	Portion of district eq homestead rate to be assessed by town (62.440% x \$1.35)	\$0.4985	\$0.7487	\$0.6425	\$0.8456
31.	Common Level of Appraisal (CLA)	97.46%	98.99%	94.79%	98.59%
32.	Portion of actual district homestead rate to be assessed by town (\$0.846 / 98.59%)	\$0.5115 <small>based on \$0.860</small>	\$0.7563 <small>based on \$0.87</small>	\$0.6778 <small>based on \$0.89</small>	\$0.8577 <small>based on \$0.94</small>
33.	Anticipated income cap percent to be prorated (144.067% x 1.80%)	1.80% <small>based on 1.80%</small>	2.85% <small>based on 1.80%</small>	2.26% <small>based on 1.80%</small>	2.59% <small>based on 1.80%</small>
34.	Portion of district income cap percent applied by State (62.440% x 2.59%)	1.04% <small>based on 1.80%</small>	1.55% <small>based on 1.80%</small>	1.30% <small>based on 1.80%</small>	1.62% <small>based on 1.80%</small>
35.	Percent of equalized pupils at Lake Region UHSD	42.03%	45.56%	42.58%	37.56%
36.		-	-	-	-

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.

- Following current statute, the base education amount would be \$9,151. That would require base education tax rates of \$0.94 and \$1.43. The tax commissioner has suggested allowing one year of inflation, resulting in a base amount of \$8,915 and base tax rates of \$0.92 and \$1.41. The administration also has stated that tax rates could remain flat at \$0.89 and \$1.38 if statewide education spending is level and the base education amount is set at \$8,915. Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.80%.

WESTMORE SCHOOL DISTRICT
TREASURER'S REPORT -- FY 2012
July 1, 2011 - June 30, 2012

	<u>AGENCY</u> Merchants Bank (CHECKING)	<u>RESERVE</u> Community National (MMkt)	<u>INVESTMENT</u> Merchants Bank (MMkt)
FY11 CASH BALANCE as of 6/30/11:	\$ 2,862.20	\$ 52,549.22	\$ 56,982.50
<u>INCOME:</u>			
Property Taxes	\$ 265,530.00		
Transportation	\$ 23,031.00		
Transportation-Extraordinary	\$ 5,682.00		
Special Ed-Mainstream Block Grant	\$ 5,654.00		
Special Ed-Intensive	\$ 21,160.00		
Special Ed-EEE	\$ 1,642.00		
Special Ed-Prior Year Adjustments	\$ (2,617.49)		
Education Jobs Fund	\$ 2,612.00		
Revenue Anticipation Note	\$ -		\$ 35,500.00
Bank Interest Income	\$ 757.21	\$ 123.43	\$ 1,106.73
<u>EXPENDITURES:</u>			
School Director's Orders	\$ (298,529.79)		
Payoff of Rev Anticipation Note	\$ (36,385.07)		
<u>INTERFUND TRANSFERS:</u>			
Transfer In to Checking	\$ 56,982.50	\$ -	\$ (56,982.50)
Transfer In to Ckg (reached acct. cap)	\$ 400.00	\$ -	\$ (400.00)
Transfer In to Ckg (reached acct. cap)	\$ 182.00	\$ -	\$ (182.00)
FY12 CASH BALANCE as of 6/30/12:	\$ 48,962.56	\$ 52,672.65	\$ 36,024.73

