

| Staffing BEFORE and AFTER Act 46 | | | | | | | | | |
|---|----------------------------|--------------------------------|---------------------------|-----------------------|--|--|--------------|----------------------------------|--|
| Paid for out of general fund- local dollars | | | | | | | | | |
| Special Ed Reimbursement has been added for SPED EE's | | | | | | | | | |
| 2018 | | 2020 | | Cost Variance | | | | | |
| FTE | Administration | FTE | Administration | Admin & Support Staff | | | | | |
| 1 | Superintendent | 1 | Superintendent | | | | | | |
| 1 | Asst Superintendent | 1 | Asst Superintendent | | | | | | |
| 1 | SPED Director- SU | 0.57 | Curriculum Director | | | | | | |
| 1 | SPED Asst Dir-SU | 1 | SPED Director- SU | | | | | | |
| 1 | OHS Sped Asst. Director | 2 | SPED Asst Dir | | | | | | |
| 1 | HR Director | 1 | HR Director | | | | | | |
| 1 | ECP Director | 1 | ECP Director | | | | | | |
| 1 | Curriculum Director | 1 | Business Manager | | | | | | |
| 1 | Business Manager | | | | | | | | |
| 1 | Superintendent | | | | | | | | |
| 1 | Business Manager | | | | | | | | |
| 1 | SPED Director- SU | | | | | | | | |
| 12 | 826,153.50 | 8.57 | 594,728.08 | | | | 231,425.42 | | |
| <u>2018 Support Staff</u> | | <u>2020 Support Staff</u> | | | | | | | |
| 3.00 | Accountants | 5 | Accountants | | | | | | |
| 1 | Admin Asst.-Superintendent | 1 | Admn Asst- Superintendent | | | | | | |
| 0.93 | Receptionist | 2 | Admn Asst- HR | | | | | | |
| 1 | Accountant | 1 | Data Manager | | | | | | |
| 1 | Admin Assistant | 1 | SPED Assistant | | | | | | |
| 6.93 | 285,883.06 | 10 | 472,053.85 | | | | (186,170.79) | | |
| 18.93 | | 18.57 | | | | | 45,254.63 | Decreased Cost | |
| <u>2018 Teachers/OT/PT/SLP</u> | | <u>2020 Teachers/OT/PT/SLP</u> | | | | | | | |
| 25.07 | SPED/EEE Teachers | 39.17 | SPED/EEE Teachers | | | | | Cost Variance Professional Staff | |
| 9.7 | SPED/EEE Teachers | | | | | | | | |
| 34.77 | 873,371.71 | | 1,036,420.55 | | | | (163,048.85) | Increased Cost | |

| ORANGE EAST SU ASSESSMENT SUMMARY- PRELIMINARY | | | | |
|---|---------------------|----------------|----------------|-----------------------|
| GENERAL FUND 100 | Beg. Balance | Revenue | Expense | Ending Balance |
| Interest Earned | N/A | (2,343.96) | - | (2,343.96) |
| Miscellaneous | N/A | (35,317.51) | 15,342.14 | (19,975.37) |
| Special Ed- Pre-K | | | 34,733.39 | 34,733.39 |
| K-12 Regular Ed | | | 49,366.49 | 49,366.49 |
| | | | | |
| BOARD AND CENTRAL ADMINISTRATION | | | | |
| OESU Board | | | 6,424.25 | |
| Central Admin- Prof Dev | | | 235.00 | |
| Central Admin- Technology | | | 43,530.27 | |
| Cent Ad- Superintendent/Staff | | | 607,351.80 | |
| Human Resources | | | 164,764.49 | |
| Business Office | | | 353,521.52 | |
| Total SU Administration | N/A | (1,093,990.88) | 1,175,827.33 | 46,567.04 |
| Indirect Cost- Administration | N/A | (35,269.41) | | |
| | | | | |
| | | | | |
| TRANSPORTATION | | | | |
| Transportation-K-12 | | (536,752.00) | 536,752.00 | - |
| Vocational Transportation | | (51,963.97) | 51,963.97 | - |
| | | | | |
| SPECIAL EDUCATION | | | | |
| Special Education-Direct Inst. | | | 3,687,185.65 | |
| Special Ed- Psychology | | | 205,324.55 | |
| Special Ed- Speech | | | 393,605.62 | |
| Special Ed- Occupational | | | 150,611.96 | |
| Special Ed- Physical Therapy | | | 23,502.78 | |
| Special Ed- Prof. Development | | | 20,919.80 | |
| Special Ed- Administration | | | 301,805.19 | |
| Special Ed- Transportation | | | 358,063.50 | |
| Special Ed- Subgrant BMU | | | 227,173.41 | |
| Total Special Ed | N/A | (5,230,365.78) | 5,396,606.96 | 166,241.18 |
| | | | | |
| FUND 401 | | | | |
| EEE- SPECIAL ED EARLY CHILDHOOD | (2,909.47) | (248,861.00) | 330,069.09 | 78,298.62 |
| | | | | |
| FUND 500 | | | | |
| ELL TEACHER | (3,503.51) | (52,720.00) | 50,706.38 | (5,517.13) |
| | | | | |
| ARTS PROGRAM | (9,016.37) | (15,255.04) | 8,867.85 | (15,403.56) |
| | | | | |
| ROPES COURSE | (3,652.31) | (5,000.00) | 3,833.34 | (4,818.97) |
| | | | | |
| | (19,081.66) | (7,307,839.55) | 14,198,088.73 | 327,147.73 |

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| Account Number / Description | Adopted Budget 2019 | Actual 2019 | Adopted Budget 2020 | BUDGET 2021 | VARIANCE | Comments/Notes |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|--|
| ORANGE EAST SUPERVISORY UNION | | | | | | |
| 824 ELL Teacher CHANGE FUND TO 100 CHANGE TO PROGRAM 104 FY20 | | | | | | |
| Regular Ed Direct Instruction- time study recess of expense | 0.00 | \$37,503.39 | 0.00 | 38,628.00 | 38,628.00 | Time study time moved from SPED to Reg Ed. Assuming 3% increase FY21 |
| 100-101-1100-511000-00 Regular Ed - Professional Salaries | 0.00 | \$8,774.26 | 0.00 | 9,906.00 | 9,906.00 | |
| 100-101-1100-521000-00 Regular Ed - Health Insurance | 0.00 | \$2,108.61 | 0.00 | 2,955.00 | 2,955.00 | |
| 100-101-1100-522000-00 Regular Ed - FICA | 0.00 | \$71.62 | 0.00 | 72.00 | 72.00 | |
| 100-101-1100-523000-00 Regular Ed - Life Insurance | 0.00 | \$430.95 | 0.00 | 450.00 | 450.00 | |
| 100-101-1100-523500-00 Regular Ed - Dental | 0.00 | \$148.88 | 0.00 | 150.22 | 150.22 | |
| 100-101-1100-523600-00 Regular Ed - Disability | 0.00 | \$328.78 | 0.00 | 330.06 | 330.06 | |
| TOTAL 101 Regular Education | 0.00 | \$49,366.49 | 0.00 | \$2,491.28 | \$2,491.28 | |
| ELL Teacher | | | | | | |
| 100-104-1100-511000-00 ELL Teacher Salary | \$40,945.00 | \$40,945.00 | \$62,945.30 | \$44,748.15 | (\$18,197.15) | .67 FTE |
| 100-104-1100-521000-00 ELL Teacher Health Insurance | \$6,362.17 | \$4,409.71 | \$6,181.06 | \$4,673.52 | (\$1,507.54) | |
| 100-104-1100-521100-00 ELL Teacher HRA | \$0.00 | \$1,500.11 | \$2,000.00 | \$2,000.00 | \$0.00 | |
| 100-104-1100-522000-00 ELL Teacher FICA | \$3,132.29 | \$2,885.41 | \$4,815.32 | \$3,423.23 | (\$1,392.09) | |
| 100-104-1100-523000-00 ELL Teacher Life Insurance | \$90.00 | \$108.00 | \$108.00 | \$108.00 | \$0.00 | |
| 100-104-1100-523500-00 ELL Teacher - Dental Reimbursements | \$435.50 | \$334.86 | \$650.00 | \$435.50 | (\$214.50) | |
| 100-104-1100-523600-00 ELL Teacher Disability Insurance | \$129.70 | \$155.64 | \$239.19 | \$174.52 | (\$64.67) | |
| 100-104-1100-525000-00 ELL Teacher Workers Comp | \$368.51 | \$367.65 | \$566.50 | \$402.73 | (\$163.77) | |
| 100-104-1100-527000-00 ELL Teacher - Tuition Reimburse | \$800.00 | \$0.00 | \$800.00 | \$800.00 | \$0.00 | |
| 100-104-2210-532000-00 ELL Seminars/Conventions | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| TOTAL 104 ELL Teacher | \$52,763.17 | \$50,706.38 | \$78,305.37 | \$56,765.65 | (\$21,539.72) | Assessment |
| Transportation | | | | | | |
| 100-103-2700-551300-00 Transportation K-12 Home to School | \$0.00 | \$536,752.00 | \$799,050.02 | \$815,830.00 | \$16,779.98 | Reg Education - Home to School Transportation- districts reimburse |
| 100-103-2700-551500-00 Vocational Transportation | \$0.00 | \$1,963.97 | \$0.00 | \$0.00 | \$0.00 | Vocational Transportation- districts reimburse |
| TOTAL 103 Transportation | \$0.00 | \$588,715.97 | \$799,050.02 | \$815,830.00 | \$16,779.98 | Assessment |
| 050 PreSchool/Early Education CHANGE FUND TO 100 FY20 | | | | | | |
| 100-204-1200-511000-00 EEE - Salaries Teacher | \$121,941.00 | \$164,360.01 | \$157,384.75 | \$282,220.00 | | EEE Based on 2021 Service Plan |
| 100-204-1200-511100-00 EEE - Salaries Para Prof. | \$0.00 | \$0.00 | \$5,420.00 | \$7,355.87 | | 6 ECP Teachers (1.9FTE IDEA B/2.65FTE EEE) |
| 100-204-1200-521000-00 EEE - Health Insurance & All Other Insurance | \$35,377.16 | \$42,343.61 | \$57,982.81 | \$118,325.57 | | B O'Connell- Para Staff |
| 100-204-1200-527000-00 EEE - Tuition Reimbursement | \$0.00 | \$2,952.00 | \$0.00 | \$0.00 | | |
| 100-204-1200-523200-00 EEE - VSTRS OPEB | \$0.00 | \$637.50 | \$0.00 | \$0.00 | | |
| 100-204-1200-533000-00 EEE - Purchased Professional Services | \$0.00 | \$15,141.17 | \$0.00 | \$0.00 | | |
| 100-204-1200-533300-00 EEE - Other Purchased Services | \$0.00 | \$0.00 | \$400.00 | \$3,500.00 | | |
| 100-204-1200-558000-00 EEE - Travel | \$5,000.00 | \$3,819.61 | \$0.00 | \$0.00 | | |
| 100-204-1200-561000-00 EEE - Supplies - Direct Instruction | \$2,000.00 | \$8,978.68 | \$3,750.00 | \$4,000.00 | | |
| 100-204-1200-573000-00 EEE - Equipment | \$0.00 | \$152.89 | \$500.00 | \$3,000.00 | | |
| 100-204-1200-527000-00 EEE - Transportation | \$0.00 | \$14,507.98 | \$800.00 | \$1,000.00 | | |
| 100-204-2140-533000-00 EEE - Psych Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-204-2150-511000-00 EEE - Speech Language Purchased Services | \$35,224.76 | \$46,843.84 | \$61,620.00 | \$169,011.10 | | Prest/Shain/Walbridge/Planck/Galica/Ketterer |
| 100-204-2160-511000-00 EEE - OT Services | \$0.00 | \$15,085.57 | \$22,915.00 | \$37,941.33 | | Drescher/Riddle |
| 100-204-2190-511000-00 EEE - PT Services | \$0.00 | \$11,466.55 | \$17,500.00 | \$17,000.00 | | Roy |
| 100-204-2210-527000-00 EEE - Staff Development | \$0.00 | \$1,805.00 | \$4,800.00 | \$4,800.00 | | |
| 100-204-2420-511000-00 EEE - Salaries | \$1,185.97 | \$0.00 | \$33,970.86 | \$36,050.00 | | Marla |
| 100-204-2420-521000-00 EEE - Health Insurance | \$14,246.84 | \$0.00 | \$13,973.40 | \$18,908.00 | | Marla |
| 100-204-2420-527000-00 EEE - Admin Tuition Reimbursement | \$0.00 | \$750.00 | \$0.00 | \$0.00 | | |
| 100-204-2420-561000-00 EEE - Admin Supplies | \$0.00 | \$1,224.68 | \$0.00 | \$0.00 | | |
| 100-204-3204-400000-00 Grant Revenue | | | | | | |
| TOTAL 050 PreSchool/Early Education | \$214,975.73 | \$330,069.09 | \$381,016.82 | \$753,111.87 | \$166,041.09 | Assessment |
| | | | | (344,030.40) | | Anticipated IDEA B EEE Reimbursement |
| | | | | \$389,081.47 | | Subtotal EEE |
| 211 Special Ed Expenditures- Elementary & Secondary Combined | | | | | | |
| 100-211-1200-511000-00 Special Ed - Professional Salaries | \$1,334,594.54 | \$1,412,889.60 | \$1,512,838.52 | \$1,661,772.70 | | SPED Based on 2021 Service Plan |
| 100-211-1200-511100-00 Special Ed- Support Salaries | \$0.00 | \$0.00 | \$0.00 | \$9,000.00 | | All Teachers |
| 100-211-1200-521000-00 Special Ed - Health Insurance & All Benefits | \$292,099.63 | \$482,292.86 | \$580,790.92 | \$641,810.09 | | |
| 100-211-1200-523200-00 Special Ed - VSTRS OPEN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-211-1200-533000-00 Special Ed - Purchased Services | \$91,100.00 | \$222,453.32 | \$180,823.00 | \$245,410.00 | | |
| 100-211-1200-556000-00 Special Ed - Tuition | \$1,334,333.00 | \$1,544,122.02 | \$876,983.18 | \$1,061,958.00 | | |
| 100-211-1200-558000-00 Special Ed - Travel | \$0.00 | \$3,707.66 | \$2,000.00 | \$0.00 | | |
| 100-211-1200-561000-00 Special Ed - Supplies & Books | \$14,475.00 | \$14,254.48 | \$22,650.00 | \$22,100.00 | | |

ORANGE EAST SUPERVISORY UNION


| Account Number / Description | Adopted Budget 2019 | Actual 2019 | Adopted Budget 2020 | DRAFT BUDGET 2021 | VARIANCE | Comments/Notes |
|--|-----------------------|-----------------------|-----------------------|---|-----------------------|---|
| 100-211-1200-573000-00 Special Ed - Equipment | \$0.00 | \$2,145.71 | \$3,000.00 | \$3,000.00 | | |
| 100-211-1200-559400-00 Special Ed - Excess Cost | \$0.00 | \$0.00 | \$763,642.00 | \$583,094.50 | | |
| 100-211-2130-511000-00 Special Ed - Health Services | \$0.00 | \$0.00 | \$51,969.89 | \$0.00 | | |
| 100-211-2142-533000-00 Special Ed - Psychological Evaluations | \$71,700.00 | \$205,324.55 | \$127,460.00 | \$123,800.00 | | |
| 100-211-2150-511000-00 Special Ed - SLP Salaries & Benefits/Supplies | \$362,710.38 | \$393,605.62 | \$507,046.46 | \$436,256.82 | | |
| 100-211-2160-511000-00 Special Ed - OT Salaries & Benefits/Supplies/ | \$156,783.00 | \$150,611.96 | \$152,906.16 | \$183,868.91 | | Prest/Shain/Walbridge/Planck/Gaicala/ketterer Drescher/Riddle Roy |
| 100-211-2190-511000-00 Special Ed - PT Salaries | \$19,788.00 | \$23,502.78 | \$34,660.00 | \$80,484.93 | | |
| 100-211-2210-527000-00 Special Ed - Prof. Development | \$16,200.00 | \$20,919.80 | \$11,000.00 | \$7,100.00 | | |
| 100-211-2700-551300-00 Special Ed - Transportation | \$247,019.00 | \$338,063.50 | \$367,396.60 | \$315,449.25 | | Spec Ed Home to School Transportation |
| 100-211-5500-590000-00 Special Ed - Subgrant to BMU | \$0.00 | \$220.00 | \$0.00 | \$0.00 | | |
| 100-211-2420-511000-00 Secondary Special Ed Admi- Prof Salaries | \$221,935.10 | \$301,805.19 | \$204,522.27 | \$407,162.91 | | Waeter/Milis/Kidder/Kingsbury |
| Contingency | \$0.00 | \$0.00 | \$540,000.00 | | | |
| TOTAL 212 Secondary Special Education | \$4,172,737.65 | \$5,364,337.46 | \$5,939,689.00 | \$5,782,268.11 | \$1,766,951.35 | |
| | | | | (\$24,500.00) Excess Cost Revenue | | |
| | | | | -\$96,545.00 State Placed Reimbursement | | |
| | | | | \$5,661,223.11 | | 2021 Service Plan |
| | | | | (\$225,367.35) | | |
| | | | | \$5,435,855.76 | | IDEA B SPED |
| | | | | \$540,000.00 | | Contingency? |
| | | | | \$5,975,855.76 | | |
| 700 Central Office | | | | | | |
| Board | | | | | | |
| 100-700-2310-511000-00 OESU Board Stipends | \$4,500.00 | \$4,000.00 | \$4,500.00 | \$4,500.00 | \$0.00 | |
| 100-700-2310-511000-00 OESU Board-Board Clerk | \$2,040.00 | \$530.50 | \$500.00 | \$500.00 | \$0.00 | |
| 100-700-2310-522000-00 OESU Board-FICA | \$474.30 | \$346.63 | \$382.50 | \$382.50 | \$0.00 | |
| 100-700-2310-525000-00 OESU Board-Worker's Compensation | \$55.80 | \$40.84 | \$45.00 | \$45.00 | \$0.00 | |
| 100-700-2310-530000-00 OESU Board-Contracted Services | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | |
| 100-700-2310-561000-00 OESU Board - Supplies | \$1,800.00 | \$1,006.28 | \$1,000.00 | \$1,000.00 | \$0.00 | Assessment |
| | \$8,870.10 | \$6,424.25 | \$6,427.50 | \$6,427.50 | \$0.00 | |
| Administration | | | | | | |
| 100-700-2210-533000-00 Central Admin Prof. Dev. - Purchased Ser | \$1,500.00 | \$235.00 | \$0.00 | \$500.00 | \$500.00 | |
| 100-700-2210-557000-00 Central Admin Prof. Dev. - Seminars/Conv | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 100-700-2225-533000-00 Central Admin - Technology Systems Plus | \$28,000.00 | \$41,676.33 | \$30,000.00 | \$50,000.00 | \$20,000.00 | Systems Plus additional time for move or new technology manager????? |
| 100-700-2225-567000-00 Central Admin. - Software | \$1,000.00 | \$195.94 | \$1,500.00 | \$1,000.00 | (\$500.00) | |
| 100-700-2225-573000-00 Central Admin - Equipment | \$0.00 | \$1,658.00 | \$0.00 | \$5,000.00 | \$5,000.00 | Move to new quarters |
| 100-700-2320-511000-00 Central Admin - Salaries-Superint/Asst. | \$198,000.00 | \$198,000.00 | \$201,570.00 | \$208,842.80 | \$7,272.80 | Krisley/Williams |
| 100-700-2320-511000-00 Central Admin - Salaries - Staff | \$153,832.81 | \$158,672.07 | \$198,694.96 | \$236,007.50 | \$37,312.54 | 100% Hoyal/Tucker |
| 100-700-2320-521000-00 Central Admin - Health Ins | \$61,516.01 | \$45,369.35 | \$59,908.32 | \$42,644.25 | (\$17,264.07) | |
| 100-700-2320-521000-00 Central Admin - Health Ins HRA or H S A | \$0.00 | \$9,200.00 | \$12,646.00 | \$8,282.80 | (\$4,363.20) | |
| 100-700-2320-522000-00 Central Admin - F.I.C.A. | \$26,915.21 | \$25,973.35 | \$30,620.27 | \$34,031.04 | \$3,410.77 | |
| 100-700-2320-523000-00 Central Admin - Life Insur | \$562.32 | \$482.40 | \$579.04 | \$623.24 | \$44.20 | |
| 100-700-2320-523200-00 Central Admin - VSTRS OPEB | \$0.00 | \$1,275.00 | \$0.00 | \$1,275.00 | \$1,275.00 | |
| 100-700-2320-523500-00 Central Admin - Dental Reimb | \$4,719.01 | \$2,350.09 | \$3,054.98 | \$3,470.96 | \$415.98 | |
| 100-700-2320-523600-00 Central Admin - Disability | \$1,136.01 | \$1,234.23 | \$1,581.05 | \$1,807.78 | \$226.73 | |
| 100-700-2320-524000-00 Central Admin - Annuity | \$37,376.86 | \$38,116.40 | \$39,484.93 | \$64,807.98 | \$25,323.05 | Added VMERS benefit to SU employees |
| 100-700-2320-525000-00 Central Admin - Worker's C | \$3,166.50 | \$5,055.36 | \$3,602.38 | \$4,184.65 | \$582.27 | |
| 100-700-2320-526000-00 Central Admin - Unemployment | \$7,000.00 | \$2,612.00 | \$7,500.00 | \$3,500.00 | (\$4,000.00) | |
| 100-700-2320-527000-00 Central Admin - Tuft Reimb | \$3,000.00 | \$4,317.08 | \$9,000.00 | \$5,000.00 | (\$4,000.00) | |
| 100-700-2320-532000-00 Central Admin - Seminars/Conventions/PD | \$5,000.00 | \$3,040.01 | \$5,000.00 | \$5,000.00 | \$0.00 | |
| 100-700-2320-533000-00 Central Admin - Purchased Services | \$5,000.00 | \$6,329.19 | \$15,000.00 | \$15,000.00 | \$0.00 | Curriculum Admin Committee/Work/inService??? |
| 100-700-2320-538500-00 Central Admin - Legal Costs | \$3,200.00 | \$857.50 | \$5,000.00 | \$4,000.00 | \$0.00 | Move to new quarters- new lease vetted- should we budget 2,500 minimum? |
| 100-700-2320-542100-00 Central Admin - Rubbish Removal | \$500.00 | \$420.00 | \$500.00 | \$1,500.00 | \$1,000.00 | Move to new quarters |
| 100-700-2320-543000-00 Central Admin - Repairs/ Maintenance | \$2,000.00 | \$382.96 | \$2,000.00 | \$5,000.00 | \$3,000.00 | |
| REPAIR & MAINTENANCE IN REGARDS TO COPELAND MOVE | | | | | | |
| 100-700-2320-543001-00 Central Admin - Office Cleaning | \$4,000.00 | \$3,770.00 | \$4,000.00 | \$7,500.00 | \$3,500.00 | New Quarters- upgrade kitchen/petitions/labor |
| 100-700-2320-544100-00 Central Admin - Rent-OESU | \$43,155.00 | \$41,712.00 | \$43,797.60 | \$43,908.66 | \$110.40 | New Quarters- more space to clean |
| 100-700-2320-544200-00 Central Admin - Copier Lease | \$7,200.00 | \$3,197.27 | \$7,593.00 | \$11,000.00 | \$3,607.00 | 3659 *12 Utilities included. |
| 100-700-2320-552200-00 Central Admin - Liability Insurance | \$7,200.00 | \$7,200.00 | \$7,500.00 | \$8,500.00 | \$1,000.00 | New copier leases- 3 floors- all need equipment? |
| HEATING COSTS FOR COPELAND BUILDING | \$0.00 | \$0.00 | \$0.00 | \$6,500.00 | \$6,500.00 | Propane under 2.00 per gallon, 10% increase |
| ELECTRICITY COSTS FOR COPELAND BUILDING | \$0.00 | \$0.00 | \$0.00 | \$21,000.00 | \$21,000.00 | Estimate- getting info from Green Mtn Power |
| WATER & SEWER COSTS FOR COPELAND BUILDING | \$10,000.00 | \$7,904.82 | \$12,000.00 | \$5,000.00 | \$5,000.00 | Estimate- getting info from Bradford Water & Sewer Dept. |
| 100-700-2320-553000-00 Central Admin - Telephone- | \$1,800.00 | \$1,099.76 | \$2,500.00 | \$7,500.00 | \$3,000.00 | Move to new quarters labor- additional phones- upgrade service????? |
| 100-700-2320-553500-00 Central Admin - Internet | \$4,000.00 | \$2,941.36 | \$4,000.00 | \$3,500.00 | (\$500.00) | Move to new quarters- services to install and maintain? |
| 100-700-2320-554000-00 Central Admin - Advertising | \$1,500.00 | \$1,175.54 | \$1,500.00 | \$1,500.00 | \$0.00 | |

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| ORANGE EAST SUPERVISORY UNION | | Adopted Budget | Actual | Adopted Budget | DRAFT BUDGET | VARIANCE | Comments/Notes |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------------|---|
| Account Number / Description | 2019 | 2019 | 2020 | 2021 | | | |
| 100-700-2320-558000-00 Central Admin - Travel | \$12,000.00 | \$7,791.80 | \$7,000.00 | \$8,000.00 | \$1,000.00 | | |
| 100-700-2320-558100-00 Central Admin - Prof Mtg Expenses | \$2,500.00 | \$3,404.87 | \$2,000.00 | \$4,000.00 | \$2,000.00 | | |
| 100-700-2320-561000-00 Central Admin - Misc Office Supplies | \$10,000.00 | \$14,217.41 | \$15,000.00 | \$20,000.00 | \$5,000.00 | | Move to new quarters- additional supplies needed? |
| 100-700-2320-561001-00 Central Admin - Wellness Supplies | \$3,000.00 | \$239.95 | \$3,000.00 | \$3,000.00 | \$0.00 | | |
| 100-700-2320-564000-00 Central Admin - Books/Journals | \$1,000.00 | \$400.00 | \$500.00 | \$500.00 | \$0.00 | | |
| 100-700-2320-573000-00 Central Admin - Equipment- Technology Upgr | \$5,000.00 | \$7,671.21 | \$7,000.00 | \$20,000.00 | \$13,000.00 | | Upgrades and 6500 yr for rotating replacm. And move to new quarters |
| SECURITY EQUIPMENT- LOCKED DOORS/CAMERAS/SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$20,000.00 | | New security equipment for building |
| 100-700-2320-581000-00 Central Admin - Dues & Fee | \$6,000.00 | \$8,153.25 | \$6,500.00 | \$8,500.00 | \$2,000.00 | | (Wiring/Equipment/infrastructure design) |
| 100-700-2320-589000-00 Central Admin - Misc Expense | \$0.00 | (\$29.42) | \$0.00 | \$0.00 | \$0.00 | | |
| PLOWING/SANDING/SHOVELING/SALTING | | | | | | | |
| 100-700-2600-511100-00 Central Office - Maintenance Salary | \$350.00 | \$0.00 | \$500.00 | \$0.00 | (\$500.00) | | |
| 100-700-2600-522000-00 Central Office - Maintenance FICA | \$26.78 | \$0.00 | \$38.25 | \$0.00 | (\$38.25) | | |
| 100-700-2600-525000-00 Central Office - Maintenance All Benefits | \$3.15 | \$0.00 | \$5.00 | \$0.00 | (\$5.00) | | |
| TOTAL 700 Central Office | \$662,159.66 | \$658,302.08 | \$751,675.78 | \$966,886.00 | \$215,210.22 | Assessment | |
| 703 Human Resources | | | | | | | |
| 100-703-2570-511000-00 Human Resources - Salaries | \$65,000.00 | \$110,720.39 | \$109,521.13 | \$121,412.42 | \$11,891.29 | | Elliott/Colby- Elliott Negotiations- NEED HELP ADD 1 EMPLOYEE?????? |
| 100-703-2570-521000-00 Human Resources - Health Insurance | \$18,085.90 | \$29,771.03 | \$30,166.42 | \$28,836.14 | (\$1,330.28) | | Health Plan change |
| 100-703-2570-521200-00 Human Resources - HSA | \$0.00 | \$5,825.00 | \$8,000.00 | \$8,000.00 | \$0.00 | | |
| 100-703-2570-522000-00 Human Resources - FICA | \$4,972.50 | \$7,535.56 | \$8,378.37 | \$9,288.05 | \$909.68 | | |
| 100-703-2570-523000-00 Human Resources - Life Ins | \$108.00 | \$136.40 | \$216.00 | \$216.00 | \$0.00 | | |
| 100-703-2570-523500-00 Human Resources - Dental Reimbursements | \$1,149.92 | \$1,003.88 | \$1,300.00 | \$1,075.00 | (\$225.00) | | |
| 100-703-2570-523600-00 Human Resources - LTD | \$237.61 | \$350.40 | \$416.18 | \$612.11 | \$195.93 | | |
| 100-703-2570-524000-00 Human Resources - Annuity | \$1,950.00 | \$4,274.88 | \$3,283.63 | \$9,024.70 | \$5,739.07 | | Added VMERS benefit for SU employees |
| 100-703-2570-524500-00 Human Resources - Worker's Comp | \$585.00 | \$1,136.41 | \$985.69 | \$1,412.56 | \$426.87 | | |
| 100-703-2570-527000-00 Human Resources - Tuition Reimburse | \$2,000.00 | \$1,300.00 | \$500.00 | \$1,500.00 | \$1,000.00 | | SHRM Certification \$300 Exam, \$1,500 on line learning |
| 100-703-2570-532000-00 Human Resources - Seminars/Conventions | \$1,000.00 | \$872.61 | \$1,150.00 | \$3,650.00 | \$2,500.00 | | 450.- VSBIT \$2,650- Seattle |
| 100-703-2570-538000-00 Human Resources - Travel | \$1,000.00 | \$871.81 | \$1,000.00 | \$1,000.00 | \$0.00 | | |
| 100-703-2570-564000-00 Human Resources - Books/Journals | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-703-2570-581000-00 Human Resources - Dues and Fees | \$300.00 | \$226.12 | \$650.00 | \$809.00 | \$159.00 | | 600 VSHRP, 209 SHRM |
| TOTAL 703 Human Resources | \$96,588.93 | \$164,764.49 | \$165,569.42 | \$186,835.98 | \$21,266.56 | Assessment | |
| 706 Business Office | | | | | | | |
| 100-706-2225-534000-00 Business Office - Technology Trainings | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | Software Training |
| 100-706-2520-511000-00 Business Office - Salaries | \$277,300.24 | \$258,836.23 | \$398,423.12 | \$428,810.87 | \$30,387.75 | | Blood/Tweedle/Bear/Beck/Chaffee/Tagliavini/NEW |
| 100-706-2520-521000-00 Business Office - Health Insurance | \$58,876.03 | \$34,390.02 | \$82,555.50 | \$113,573.54 | \$31,020.04 | | |
| 100-706-2520-521100-00 Business Office - HRA | \$0.00 | \$6,600.00 | \$24,000.00 | \$28,000.00 | \$4,000.00 | | |
| 100-706-2520-522000-00 Business Office - FICA | \$21,213.47 | \$18,782.35 | \$30,479.37 | \$32,804.03 | \$2,324.66 | | |
| 100-706-2520-523000-00 Business Office - Life Ins | \$540.00 | \$432.00 | \$756.00 | \$0.00 | \$0.00 | | |
| 100-706-2520-523500-00 Business Office - Dental Reimbursements | \$4,799.92 | \$2,002.15 | \$3,800.00 | \$3,875.00 | \$75.00 | | |
| 100-706-2520-523600-00 Business Office - Disability | \$1,030.59 | \$848.05 | \$1,514.01 | \$1,783.51 | \$271.50 | | |
| 100-706-2520-524000-00 Business Office - Annuity | \$7,398.70 | \$5,382.45 | \$10,612.87 | \$23,662.30 | \$13,049.43 | | Added VMERS benefit to SU employees |
| 100-706-2520-525000-00 Business Office - Worker's Comp | \$2,495.70 | \$3,073.05 | \$3,585.81 | \$4,120.41 | \$534.60 | | |
| 100-706-2520-527000-00 Business Office - Tuition Reimburse | \$3,363.55 | \$0.00 | \$100.00 | \$500.00 | \$400.00 | | |
| 100-706-2520-532000-00 Business Office - Seminars/Conventions/PD | \$5,000.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | | VSBIT Conference |
| 100-706-2520-533000-00 Business Office - Purchased Services | \$0.00 | \$1,586.75 | \$10,000.00 | \$15,000.00 | \$5,000.00 | | New Chart of Accounts Crosswalk and Implementation- K Merrick |
| 100-706-2520-538800-00 Business Office - Audit Expense | \$9,500.00 | \$9,000.00 | \$10,000.00 | \$10,500.00 | \$500.00 | | Wisehart & Wilmette FY2021 |
| 100-706-2520-543002-00 Business Office - Software Maint Contract | \$20,000.00 | \$14,585.02 | \$22,000.00 | \$30,000.00 | \$8,000.00 | | ADS- BMU added - No Cost for Powerschool FY2020 |
| 100-706-2520-558000-00 Business Office - Travel | \$3,000.00 | \$678.04 | \$2,000.00 | \$1,000.00 | (\$1,000.00) | | |
| 100-706-2520-561000-00 Business Office - Office Supplies | \$4,800.00 | \$3,526.32 | \$5,000.00 | \$5,000.00 | \$0.00 | | |
| 100-706-2520-564000-00 Business Office - Books/Journals | \$250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-706-2520-573000-00 Business Office - Equipment | \$0.00 | \$983.00 | \$1,000.00 | \$5,000.00 | \$4,000.00 | | Move to new quarters |
| 100-706-2520-581000-00 Business Office - Dues and Fees | \$500.00 | \$963.22 | \$375.00 | \$1,000.00 | \$625.00 | | VASBO- 3 |
| 100-706-2520-581001-00 Business Office - Bank Fees | \$0.00 | \$10.00 | \$100.00 | \$100.00 | \$0.00 | | |
| TOTAL 706 Business Office | \$420,568.20 | \$361,678.65 | \$606,801.68 | \$705,989.66 | \$99,187.98 | Assessment | |
| TOTAL 100 General Fund | \$5,628,663.44 | \$6,985,648.89 | \$8,728,535.59 | \$9,156,163.30 | \$427,627.71 | 4.9% increase | |

[Sample School District] Fund Balance Policy in Accordance with GASB Statement No. 54

Purpose. The following policy has been adopted by the Board of Education in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. This policy will ensure that the District maintains adequate fund balances and reserves in order to:

- 
- a. Provide sufficient cash flow for daily financial needs,
 - b. Secure and maintain investment grade bond ratings,
 - c. Offset significant economic downturns or revenue shortfalls, and
 - d. Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the District's fund balance and reserve policies.

Fund type definitions. The following definitions will be used in reporting activity in governmental funds across the District. The District may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* to expenditure for *specific purposes* other than debt service or capital projects.

Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Capital projects funds are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.

Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's purposes.

Fund balance reporting in governmental funds. Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Nonspendable fund balance

Definition – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in-tact.

[Sample School District]

Fund Balance Policy

Approved **[Date]**

Classification – Nonspendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The District will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the District)
- The District will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The District will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained in-tact
- The District will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale

Restricted fund balance

Definition – includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed fund balance

Definition – includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority (i.e., the Board of Education).

Authority to Commit – Commitments will only be used for specific purposes pursuant to a formal action of the Board of Education. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

Assigned fund balance

Definition – includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Authority to Assign – The Board of Education delegates to the **[Committee or Administrator]** or his/her/their designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

[Sample School District]

Fund Balance Policy

Approved **[Date]**

Unassigned fund balance

Definition – includes the residual classification for the District's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Operational guidelines. The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization of fund balance use – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the District that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum unassigned fund balance – The District will maintain a minimum unassigned fund balance in its General Fund ranging from **[15]** percent to **[20]** percent of **[the subsequent year's budgeted expenditures and outgoing transfers]**. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies – when fund balance falls below the minimum **[15]** percent range, the District will replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the District to replenish funding deficiencies:

- The District will reduce recurring expenditures to eliminate any structural deficit or,
- The District will increase revenues or pursue other funding sources, or,

[Sample School District]

Fund Balance Policy

Approved **[Date]**

- Some combination of the two options above

Minimum fund balance deficiencies shall be replenished within the following time periods:

- Deficiency resulting in a minimum fund balance between **[12.5]** percent and **[15]** percent shall be replenished over a period not to exceed one year
- Deficiency resulting in a minimum fund balance between **[10]** percent and **[12.5]** percent shall be replenished over a period not to exceed three years
- Deficiency resulting in a minimum fund balance of less than **[10]** percent shall be replenished over a period not to exceed five years

[Optional Additional Item – modify or delete as appropriate]

Surplus fund balance – Should unassigned fund balance of the General Fund ever exceed the maximum **[20]** percent range, the District will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

Implementation and review. Upon adoption of this policy the Board of Education authorizes the **[Administrator/Department]** to establish any standards and procedures which may be necessary for its implementation. The **[Administrator/Department]** shall review this policy at least annually and make any recommendations for changes to the Board of Education.