

ORANGE EAST SUPERVISORY UNION 2021 BUDGET									
Account Number / Description	Adopted Budget 2019	Actual 2019	Adopted Budget 2020	Actual 2020	Adopted Budget 2021	DRAFT BUDGET 2022	VARIANCE		
Regular Ed Direct Instruction- time study reclass of expense									
100-101-1100-511000-00 Regular Ed - Professional Salaries	\$0.00	\$37,503.39	\$0.00	\$41,671.47	\$38,628.00	\$42,921.61	\$4,293.61		
100-101-1100-521000-00 Regular Ed - Health Insurance	\$0.00	\$8,774.26	\$0.00	\$8,060.70	\$9,906.00	\$8,302.52	-\$1,603.48		
100-101-1100-522000-00 Regular Ed - FICA	\$0.00	\$2,108.61	\$0.00	\$3,187.88	\$2,955.00	\$3,283.52	\$328.52		
100-101-1100-523000-00 Regular Ed - Life Insurance	\$0.00	\$71.62	\$0.00	\$58.16	\$72.00	\$59.90	-\$12.10		
100-101-1100-523500-00 Regular Ed - Dental	\$0.00	\$430.95	\$0.00	\$263.07	\$450.00	\$270.96	-\$179.04		
100-101-1100-523600-00 Regular Ed - Disability	\$0.00	\$148.88	\$0.00	\$138.54	\$150.22	\$142.70	-\$7.52		
100-101-1100-525000-00 Regular Ed - W/C	\$0.00	\$328.78	\$0.00	\$1,190.51	\$330.06	\$1,226.23	\$896.17		
TOTAL 101 Regular Education	\$0.00	\$49,366.49	\$0.00	\$54,570.33	\$52,491.28	\$56,207.44	\$3,716.16		
ELL Teacher									
100-104-1100-511000-00 ELL Teacher Salary	\$40,945.00	\$40,945.00	\$62,945.30	\$49,316.62	\$44,748.15	\$47,472.60	\$2,724.45		
100-104-1100-521000-00 ELL Teacher Health Insurance	\$6,362.17	\$4,409.71	\$6,181.06	\$4,127.28	\$4,673.52	\$5,351.27	\$677.75		
100-104-1100-521100-00 ELL Teacher HRA	\$0.00	\$1,500.11	\$2,000.00	\$1,340.00	\$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	\$3,498.53	\$3,423.23	\$3,631.65	\$208.42		
100-104-1100-523000-00 ELL Teacher Life Insurance	\$90.00	\$108.00	\$108.00	\$108.00	\$108.00	\$108.00	\$0.00		
100-104-1100-523500-00 ELL Teacher - Dental Reimburse	\$435.50	\$334.86	\$650.00	\$454.56	\$435.50	\$227.50	(\$208.00)		
100-104-1100-523600-00 ELL Teacher Disability Insurance	\$129.70	\$155.64	\$239.19	\$180.60	\$174.52	\$180.40	\$5.88		
100-104-1100-525000-00 ELL Teacher Workers Comp	\$368.51	\$367.65	\$566.50	\$489.95	\$402.73	\$427.25	\$24.52		
100-104-1100-527000-00 ELL Teacher - Tuition Reimburse	\$800.00	\$0.00	\$800.00	\$0.00	\$800.00	\$840.00	\$40.00		
100-104-2210-532000-00 ELL Seminars/Conventions	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-104-1100-533000-00 ELL Purchased Services	\$0.00	\$0.00	\$0.00	\$716.00	\$0.00	\$3,000.00	\$3,000.00		
100-104-1100-558000-00 ELL Travel	\$0.00	\$0.00	\$0.00	\$1,981.94	\$0.00	\$500.00	\$500.00		
100-104-1100-573000-00 ELL Equipment	\$0.00	\$0.00	\$0.00	\$909.98	\$0.00	\$500.00	\$500.00		
TOTAL 104 ELL Teacher	\$52,763.17	\$50,706.38	\$78,305.37	\$63,123.46	\$56,765.65	\$64,238.67	\$7,473.02		
Transportation									
100-103-2700-551300-00 Transportation K-12 Home to Scho	\$0.00	\$536,752.00	\$799,050.02	\$799,050.00	\$815,830.00	\$832,963.00	\$17,133.00		
100-103-2700-551400-00 Transportation Aid to Schools	\$0.00	\$0.00	\$0.00	\$479,566.02	\$0.00	\$0.00	\$0.00		
100-103-2700-551500-00 Vocational Transportation	\$0.00	\$51,963.97	\$0.00	\$36,304.13	\$0.00	\$0.00	\$0.00		
TOTAL 103 Transportation	\$0.00	\$588,715.97	\$799,050.02	\$1,314,920.15	\$815,830.00	\$832,963.00	\$17,133.00		
050 PreSchool/Early Educ/CHANGE FUND TO 100 FY20									
100-204-1200-511000-00 EEE - Salaries Teacher	\$121,941.00	\$164,360.01	\$157,384.75	\$144,229.30	\$150,887.91	\$151,225.83	\$337.92		
100-204-1200-511100-00 EEE - Salaries Para Prof.	\$0.00	\$0.00	\$5,420.00	\$10,089.12	\$7,355.87	\$24,066.44	(\$13,289.43)		
100-204-1200-521000-00 EEE - Health Insurance & All Other	\$35,377.16	\$42,981.11	\$57,982.81	\$44,251.63	\$43,003.72	\$54,018.79	\$11,015.07		
100-204-1200-527000-00 EEE - Tuition Reimbursement	\$0.00	\$2,952.00	\$0.00	\$2,384.90	\$0.00	\$0.00	\$0.00		
100-204-1200-533000-00 EEE - Purchased Professional Serv	\$0.00	\$15,141.17	\$0.00	\$18,245.16	\$0.00	\$0.00	\$0.00		
100-204-1200-533300-00 EEE - Other Purchased Services	\$0.00	\$0.00	\$400.00	\$0.00	\$3,500.00	\$2,200.00	(\$1,300.00)		
100-204-1200-558000-00 EEE - Travel	\$5,000.00	\$3,819.61	\$0.00	\$2,980.05	\$0.00	\$0.00	\$0.00		
100-204-1200-561000-00 EEE - Supplies - Direct Instruction	\$2,000.00	\$8,978.68	\$3,750.00	\$5,495.78	\$4,000.00	\$3,000.00	(\$1,000.00)		
100-204-1200-573000-00 EEE - Equipment	\$0.00	\$152.89	\$500.00	\$61.41	\$3,000.00	\$0.00	(\$3,000.00)		
100-204-1200-527000-00 EEE - Transportation	\$0.00	\$14,507.98	\$800.00	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)		
100-204-2140-533000-00 EEE - Psych Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-204-2150-511000-00 EEE - Speech Language Salaries &	\$35,224.76	\$46,843.84	\$61,620.00	\$63,611.82	\$47,309.32	\$103,255.24	\$55,945.92		
100-204-2160-511000-00 EEE - OT Services	\$0.00	\$15,085.57	\$22,915.00	\$7,583.61	\$37,941.33	\$30,524.37	(\$7,416.96)		
100-204-2190-511000-00 EEE - PT Services	\$0.00	\$11,466.55	\$17,500.00	\$0.00	\$17,000.00	\$12,500.00	(\$4,500.00)		
100-204-2210-527000-00 EEE - Staff Development	\$0.00	\$1,805.00	\$4,800.00	\$2,985.69	\$4,800.00	\$0.00	(\$4,800.00)		

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100-204-2420-511000-00 EEE - Salaries	\$1,185.97	\$0.00	\$33,970.86	\$0.00	\$36,050.00	\$0.00	(\$36,050.00)		
100-204-2420-521000-00 EEE - Health Insurance	\$14,246.84	\$0.00	\$13,973.40	\$0.00	\$18,908.00	\$0.00	(\$18,908.00)		
100-204-2420-527000-00 EEE - Admin Tuition Reimburse	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-204-2420-561000-00 EEE - Admin Supplies	\$0.00	\$1,224.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
TOTAL 050 PreSchool/Early Education	\$214,975.73	\$330,969.09	\$381,016.82	\$302,918.47	\$404,756.15	\$380,790.67	(\$23,965.48)		
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	\$1,625,281.70	\$1,661,772.70	\$1,840,198.00	\$178,425.30		
100-211-1200-511100-00 Special Ed- Support Salaries	\$0.00	\$0.00	\$0.00	\$504.00	\$9,000.00	\$8,500.00	(\$500.00)		
100-211-1200-521000-00 Special Ed - Health Insurance & A	\$292,099.63	\$483,567.86	\$580,790.92	\$578,878.97	\$641,810.09	\$686,084.49	\$44,274.40		
100-211-1200-533000-00 Special Ed - Purchased Services	\$91,100.00	\$222,453.32	\$180,823.00	\$337,635.72	\$245,410.00	\$244,292.00	(\$1,118.00)		
100-211-1200-536000-00 Special Ed - Tuition	\$1,334,333.00	\$1,544,122.02	\$876,983.18	\$1,113,616.63	\$1,061,958.00	\$1,103,928.50	\$41,970.50		
100-211-1200-538000-00 Special Ed - Travel	\$0.00	\$3,707.66	\$2,000.00	\$615.57	\$0.00	\$0.00	\$0.00		
100-211-1200-561000-00 Special Ed - Supplies & Books	\$14,475.00	\$14,254.48	\$22,650.00	\$8,433.00	\$22,100.00	\$21,350.00	(\$750.00)		
100-211-1200-573000-00 Special Ed - Equipment	\$0.00	\$2,145.71	\$3,000.00	\$5,626.97	\$3,000.00	\$3,000.00	\$0.00		
100-211-1200-594000-00 Special Ed - Excess Cost	\$0.00	\$0.00	\$763,642.00	\$577,351.47	\$583,094.50	\$565,000.00	(\$18,094.50)		
100-211-1200-581000-00 Special Ed - Dues & Fees	\$0.00	\$0.00	\$0.00	\$8,404.00	\$0.00	\$0.00	\$0.00		
100-211-2130-511000-00 Special Ed - Health Services	\$0.00	\$0.00	\$51,969.89	\$0.00	\$0.00	\$0.00	\$0.00		
100-211-2142-533000-00 Special Ed - Psychological Evaluat	\$71,700.00	\$205,324.55	\$127,460.00	\$124,870.60	\$123,800.00	\$198,000.00	\$74,200.00		
100-211-2150-511000-00 Special Ed - SLP Salaries & Benefi	\$362,710.38	\$393,605.62	\$507,046.46	\$291,018.30	\$436,256.82	\$306,146.83	(\$130,109.99)		
100-211-2150-533000-00 Special Ed - SLP Purchased Service	\$0.00	\$0.00	\$0.00	\$63,475.66	\$0.00	\$175,229.48	\$175,229.48		
100-211-2160-511000-00 Special Ed - OT Salaries & Benefi	\$156,783.00	\$150,611.96	\$152,906.16	\$135,904.86	\$183,868.91	\$129,249.21	(\$54,619.70)		
100-211-2160-533000-00 Special Ed - OT Purchased Services	\$0.00	\$0.00	\$0.00	\$51,500.11	\$0.00	\$28,725.43	\$28,725.43		
100-211-2190-533000-00 Special Ed - PT Purchased Service	\$19,788.00	\$23,502.78	\$34,660.00	\$15,290.94	\$80,484.93	\$36,805.00	(\$43,679.93)		
100-211-2210-527000-00 Special Ed - Prof. Development	\$16,200.00	\$20,919.80	\$11,000.00	\$6,612.01	\$7,100.00	\$7,000.00	(\$100.00)		
100-211-2200-551300-00 Special Ed - Transportation	\$247,019.00	\$338,063.50	\$367,396.60	\$264,120.35	\$315,449.25	\$447,043.00	\$131,593.75		
100-211-1200-581000-00 Special Ed - Dues & Fees	\$0.00	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-211-5500-590000-00 Special Ed- Subgrant to BMU	\$231,935.10	\$301,805.19	\$204,522.27	\$207,999.40	\$181,795.56	\$199,225.33	\$17,429.77		
100-212-2420-511000-00 Secondary Special Ed Admi- Prof	\$4,172,737.65	\$5,364,337.46	\$5,635,075.00	\$5,201,815.93	\$5,435,855.76	\$5,999,777.27	\$442,876.51		
Special Ed Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$186,449.00	\$124,480.00	(\$61,969.00)		
Special Ed Surplus						(\$99,454.00)			
TOTAL 212 Secondary Special Education	\$4,172,737.65	\$5,364,337.46	\$5,635,075.00	\$5,201,815.93	\$5,622,304.76	\$6,024,803.27	\$402,498.51		
700 Central Office									
Board									
100-700-2310-511000-00 OESU Board Stipends	\$4,500.00	\$4,000.00	\$4,500.00	\$4,000.00	\$4,500.00	\$4,500.00	\$0.00		
100-700-2310-511100-00 OESU Board-Board Clerk	\$2,040.00	\$530.50	\$500.00	\$444.50	\$500.00	\$500.00	\$0.00		
100-700-2310-511001-00 OESU Board Negotiations Stipend	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00		
100-700-2310-522000-00 OESU Board-FICA	\$474.30	\$346.63	\$382.50	\$340.03	\$573.75	\$574.75	\$1.00		
100-700-2310-525000-00 OESU Board-Worker's Compensat	\$55.80	\$40.84	\$45.00	\$39.76	\$45.00	\$67.50	\$22.50		
100-700-2310-557000-00 OESU Board-Seminars/Convention	\$0.00	\$500.00	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00		
100-700-2310-561000-00 OESU Board - Supplies	\$1,800.00	\$1,006.28	\$1,000.00	\$700.00	\$1,000.00	\$1,000.00	\$0.00		
Administration	\$8,870.10	\$6,424.25	\$6,427.50	\$6,199.29	\$9,118.75	\$9,142.25	\$23.50		

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100-700-2210-533000-00 Central Admin Prof. Dev. - Purcha	\$1,500.00	\$235.00	\$0.00	\$0.00	\$400.00	\$0.00	(\$400.00)		
100-700-2210-557000-00 Central Admin Prof. Dev. - Semina	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
100-700-2225-533000-00 Central Admin - Technology Syste	\$28,900.00	\$41,676.33	\$30,000.00	\$84,981.02	\$0.00	\$0.00	\$0.00		
100-700-2225-567000-00 Central Admin. - Software	\$1,000.00	\$195.94	\$1,500.00	\$0.00	\$3,500.00	\$0.00	(\$3,500.00)		
100-700-2225-573000-00 Central Admin - Equipment	\$0.00	\$1,658.00	\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)		
100-700-2320-511000-00 Central Admin - Salaries-Superint/	\$198,000.00	\$198,000.00	\$201,570.00	\$201,570.00	\$208,842.80	\$218,969.35	\$10,126.55		
100-700-2320-511001-00 Central Admin - Salaries - Staff	\$153,832.81	\$158,672.07	\$198,694.96	\$197,128.05	\$198,876.00	\$194,501.15	(\$4,374.85)		
100-700-2320-511002-00 Central Admin - Salaries - Stipends	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00		
100-700-2320-521000-00 Central Admin - Technology Directo	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$82,400.00	(\$7,600.00)		
100-700-2320-521000-00 Central Admin - Health Ins	\$61,516.01	\$45,369.35	\$59,908.32	\$53,812.52	\$52,788.20	\$37,158.08	(\$15,630.12)		
100-700-2320-521100-00 Central Admin - Health Ins HRA o	\$0.00	\$9,200.00	\$12,646.00	\$6,283.20	\$10,282.80	\$8,000.00	(\$2,282.80)		
100-700-2320-522000-00 Central Admin - F.I.C.A.	\$26,915.21	\$25,973.35	\$30,620.27	\$29,907.12	\$38,075.48	\$37,934.10	(\$141.38)		
100-700-2320-523000-00 Central Admin - Life Insur	\$562.32	\$482.40	\$579.04	\$547.60	\$677.24	\$2,249.64	\$1,572.40		
100-700-2320-523200-00 Central Admin - VSTRS OPEB	\$0.00	\$1,275.00	\$0.00	\$1,308.00	\$1,308.00	\$1,340.00	\$32.00		
100-700-2320-523500-00 Central Admin - Dental Reimb	\$4,719.01	\$2,350.09	\$3,054.98	\$2,576.53	\$3,795.96	\$3,775.00	(\$20.96)		
100-700-2320-523600-00 Central Admin - Disability	\$1,136.01	\$1,234.23	\$1,581.05	\$1,487.34	\$1,868.59	\$1,870.32	\$1.73		
100-700-2320-524000-00 Central Admin - Annuity	\$37,376.86	\$38,116.40	\$39,484.93	\$39,721.92	\$66,065.98	\$73,090.12	\$7,024.14		
100-700-2320-525000-00 Central Admin - Worker's C	\$3,166.50	\$5,055.36	\$3,602.38	\$3,588.27	\$4,345.75	\$4,443.69	\$97.94		
100-700-2320-526000-00 Central Admin - Unemployment	\$7,000.00	\$2,612.00	\$7,500.00	\$0.00	\$3,500.00	\$2,000.00	(\$1,500.00)		
100-700-2320-527000-00 Central Admin - Tuft Reimb	\$3,000.00	\$4,317.08	\$9,000.00	\$13,452.00	\$8,120.00	\$13,500.00	\$5,380.00		
100-700-2320-532000-00 Central Admin - Seminars/Convent	\$5,000.00	\$3,040.01	\$5,000.00	\$4,777.77	\$4,000.00	\$4,000.00	\$0.00		
100-700-2320-533000-00 Central Admin - Purchased Service	\$5,000.00	\$6,329.19	\$15,000.00	\$22,241.37	\$15,000.00	\$14,500.00	(\$500.00)		
100-700-2320-538500-00 Central Admin - Legal Costs	\$3,200.00	\$857.50	\$5,000.00	\$2,877.50	\$5,000.00	\$4,000.00	(\$1,000.00)		
100-700-2320-542100-00 Central Admin - Rubbish Removal	\$500.00	\$420.00	\$500.00	\$3,838.15	\$1,500.00	\$500.00	(\$1,000.00)		
100-700-2320-543000-00 Central Admin - Repairs/ Maintena	\$2,000.00	\$382.96	\$2,000.00	\$713.00	\$2,000.00	\$5,000.00	\$3,000.00		
REPAIR & MAINTENANCE IN REGARDS TO COPELAND MO	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	\$0.00	(\$90,000.00)		
100-700-2320-543001-00 Central Admin - Office Cleaning	\$4,000.00	\$3,770.00	\$4,000.00	\$4,160.00	\$7,500.00	\$10,400.00	\$2,900.00		
100-700-2320-544100-00 Central Admin - Rent-OESU	\$43,155.00	\$41,712.00	\$43,797.60	\$46,787.00	\$43,908.00	\$44,787.60	\$879.60		
100-700-2320-544200-00 Central Admin - Copier Lease	\$7,200.00	\$3,197.27	\$7,593.00	\$3,894.53	\$11,000.00	\$6,450.00	(\$4,550.00)		
100-700-2320-552200-00 Central Admin - Liability Insurance	\$7,200.00	\$7,200.00	\$7,500.00	\$4,085.67	\$8,500.00	\$7,500.00	(\$1,000.00)		
HEATING COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,000.00	(\$500.00)		
ELECTRICITY COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00	\$9,600.00	(\$11,400.00)		
WATER & SEWER COSTS FOR COPELAND BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00		
100-700-2320-553000-00 Central Admin - Telephone-	\$10,000.00	\$7,904.82	\$12,000.00	\$13,520.04	\$12,900.00	\$16,800.00	\$4,800.00		
100-700-2320-553100-00 Central Admin - Internet	\$1,800.00	\$1,099.76	\$2,500.00	\$1,838.67	\$5,000.00	\$2,100.00	(\$2,900.00)		
100-700-2320-553500-00 Central Admin - Postage	\$4,000.00	\$2,941.36	\$4,000.00	\$4,045.97	\$3,500.00	\$4,000.00	\$500.00		
100-700-2320-554000-00 Central Admin - Advertising	\$1,500.00	\$1,175.54	\$1,500.00	\$1,005.14	\$1,500.00	\$1,200.00	(\$300.00)		
100-700-2320-556000-00 Central Admin - Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00		
100-700-2320-558000-00 Central Admin - Travel	\$12,000.00	\$7,791.80	\$7,000.00	\$4,474.88	\$8,000.00	\$5,000.00	(\$3,000.00)		
100-700-2320-558100-00 Central Admin - Prof Mtgs Expens	\$2,500.00	\$3,404.87	\$2,000.00	\$3,524.50	\$4,000.00	\$4,000.00	\$0.00		
100-700-2320-561000-00 Central Admin - Misc Office Suppl	\$10,000.00	\$14,217.41	\$15,000.00	\$11,048.27	\$20,000.00	\$15,000.00	(\$5,000.00)		
100-700-2320-561001-00 Central Admin - Wellness Supplies	\$3,000.00	\$239.95	\$3,000.00	\$0.00	\$2,000.00	\$1,000.00	(\$1,000.00)		
100-700-2320-564000-00 Central Admin - Books/Journals	\$1,000.00	\$400.00	\$500.00	\$91.65	\$500.00	\$300.00	(\$200.00)		
100-700-2320-573000-00 Central Admin - Equipment- Techn	\$5,000.00	\$7,671.21	\$7,000.00	\$3,332.99	\$15,000.00	\$6,500.00	(\$8,500.00)		
SECURITY EQUIPMENT- LOCKED DOORS/CAMERAS/SU	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	(\$15,000.00)		
100-700-2320-581000-00 Central Admin - Dues & Fee	\$6,000.00	\$8,153.25	\$6,500.00	\$6,122.17	\$8,500.00	\$8,000.00	(\$500.00)		
100-700-2320-589000-00 Central Admin - Misc Expense	\$0.00	(\$29.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
PLOWING/SANDING/SHOVELING/SALTING COPELAND	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$5,000.00	\$3,000.00		

ORANGE EAST SUPERVISORY UNION 2021 BUDGET											
Account Number / Description	Adopted Budget 2019	Actual 2019	Adopted Budget 2020	Actual 2020	Adopted Budget 2021	DRAFT BUDGET 2022	VARIANCE				
LAWN CARE COPELAND BUILDING											
ELEVATOR AND SPRINKLER SYSTEM INSPECTIONS C											
100-700-2600-511100-00 Central Office - Maintenance Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00				
100-700-2600-522000-00 Central Office - Maintenance FICA	\$350.00	\$0.00	\$500.00	\$0.00	\$500.00	\$2,000.00	\$1,500.00				
100-700-2600-525000-00 Central Office - Maintenance All B	\$26.78	\$0.00	\$38.25	\$0.00	\$0.00	\$0.00	\$0.00				
TOTAL 700 Central Office	\$662,159.66	\$658,302.08	\$751,675.78	\$778,742.84	\$1,023,054.80	\$877,069.05	(\$145,985.75)				
703 Human Resources											
100-703-2570-511000-00 Human Resources - Salaries	\$65,000.00	\$110,720.39	\$109,521.13	\$120,686.54	\$117,882.42	\$120,742.05	\$2,859.63				
100-703-2570-521000-00 Human Resources - Health Insuran	\$18,085.90	\$29,771.03	\$30,166.42	\$23,093.28	\$28,836.14	\$24,580.85	(\$4,255.29)				
100-703-2570-521200-00 Human Resources - H S A/HRA	\$0.00	\$5,825.00	\$8,000.00	\$8,000.00	\$8,000.00	\$7,000.00	(\$1,000.00)				
100-703-2570-522000-00 Human Resources - FICA	\$4,972.50	\$7,553.56	\$8,378.37	\$8,534.86	\$9,018.01	\$9,236.77	\$218.76				
100-703-2570-523000-00 Human Resources - Life Ins	\$108.00	\$158.40	\$216.00	\$216.00	\$216.00	\$506.52	\$290.52				
100-703-2570-523500-00 Human Resources - Dental Reimb	\$1,149.92	\$1,003.88	\$1,300.00	\$989.50	\$1,075.00	\$1,075.00	\$0.00				
100-703-2570-523600-00 Human Resources - LTD	\$237.61	\$350.40	\$416.18	\$436.76	\$616.01	\$458.82	(\$157.19)				
100-703-2570-524000-00 Human Resources - Annuity	\$1,950.00	\$4,274.88	\$3,285.63	\$6,753.45	\$9,082.20	\$7,244.52	(\$1,837.68)				
100-703-2570-525000-00 Human Resources - Worker's Comp	\$585.00	\$1,136.41	\$985.69	\$1,084.58	\$1,421.56	\$1,086.68	(\$334.88)				
100-703-2570-527000-00 Human Resources - Tuition Reimb	\$2,000.00	\$1,300.00	\$500.00	\$0.00	\$1,800.00	\$4,098.00	\$2,298.00				
100-703-2570-532000-00 Human Resources - Seminars/Conv	\$1,000.00	\$872.61	\$1,150.00	\$1,177.13	\$3,100.00	\$3,100.00	\$0.00				
100-703-2570-558000-00 Human Resources - Travel	\$1,000.00	\$871.81	\$1,000.00	\$1,106.29	\$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	\$0.00	\$0.00				
100-703-2570-581000-00 Human Resources - Dues and Fees	\$300.00	\$926.12	\$650.00	\$425.00	\$809.00	\$800.00	\$0.00				
TOTAL 703 Human Resources	\$96,588.93	\$164,764.49	\$165,569.42	\$172,503.39	\$182,856.34	\$180,929.21	(\$1,927.13)				
706 Business Office											
100-706-2225-534000-00 Business Office - Technology Train	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
100-706-2520-511000-00 Business Office - Salaries	\$277,300.24	\$258,836.23	\$398,423.12	\$367,306.79	\$427,780.87	\$435,045.92	\$7,265.05				
100-706-2520-521000-00 Business Office - Health Insurance	\$58,876.03	\$34,390.02	\$82,555.50	\$82,076.61	\$113,575.54	\$91,627.06	(\$21,948.48)				
100-706-2520-521100-00 Business Office - HRA/H S A	\$0.00	\$6,600.00	\$24,000.00	\$24,500.00	\$30,000.00	\$23,000.00	(\$7,000.00)				
100-706-2520-522000-00 Business Office - FICA	\$21,213.47	\$18,782.35	\$30,479.37	\$26,925.90	\$32,725.24	\$33,281.01	\$555.77				
100-706-2520-523000-00 Business Office - Life Ins	\$540.00	\$432.00	\$756.00	\$621.01	\$756.00	\$1,803.24	\$1,047.24				
100-706-2520-523500-00 Business Office - Dental Reimburs	\$4,799.92	\$2,002.15	\$3,800.00	\$2,659.52	\$4,200.00	\$3,875.00	(\$325.00)				
100-706-2520-523600-00 Business Office - Disability	\$1,030.59	\$848.05	\$1,514.01	\$1,334.00	\$1,789.41	\$1,634.17	(\$155.24)				
100-706-2520-524000-00 Business Office - Annuity	\$7,398.70	\$5,382.45	\$10,612.87	\$17,721.30	\$23,719.80	\$24,453.04	\$733.24				
100-706-2520-525000-00 Business Office - Worker's Comp	\$2,495.70	\$3,073.05	\$3,585.81	\$3,305.89	\$4,129.41	\$3,915.41	(\$214.00)				
100-706-2520-527000-00 Business Office - Tuition Reimburs	\$3,363.55	\$0.00	\$100.00	\$0.00	\$500.00	\$500.00	\$0.00				
100-706-2520-532000-00 Business Office - Seminars/Conven	\$5,000.00	\$0.00	\$500.00	\$36.00	\$500.00	\$500.00	\$0.00				
100-706-2520-533000-00 Business Office - Purchased Service	\$0.00	\$1,586.75	\$10,000.00	\$0.00	\$15,000.00	\$5,000.00	(\$10,000.00)				
100-706-2520-538800-00 Business Office - Audit Expense	\$9,500.00	\$9,000.00	\$10,000.00	\$9,500.00	\$10,500.00	\$12,500.00	\$2,000.00				
100-706-2520-543002-00 Business Office - Software Maint C	\$20,000.00	\$14,585.02	\$22,000.00	\$16,939.20	\$20,000.00	\$19,393.69	(\$606.31)				
100-706-2520-558000-00 Business Office - Travel	\$3,000.00	\$678.04	\$2,000.00	\$444.91	\$1,000.00	\$500.00	(\$500.00)				
100-706-2520-561000-00 Business Office - Office Supplies	\$4,800.00	\$3,526.32	\$5,000.00	\$4,437.40	\$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	\$100.00	\$100.00				
100-706-2520-573000-00 Business Office - Furniture & Equi	\$0.00	\$983.00	\$1,000.00	\$3,848.00	\$5,000.00	\$3,000.00	(\$2,000.00)				
100-706-2520-581000-00 Business Office - Dues and Fees	\$500.00	\$963.22	\$375.00	\$435.00	\$1,000.00	\$500.00	(\$500.00)				
100-706-2520-581001-00 Business Office - Bank Fees	\$0.00	\$10.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00				
TOTAL 706 Business Office	\$420,568.20	\$361,678.65	\$606,801.68	\$562,091.53	\$697,276.27	\$665,728.54	(\$31,547.73)				
Additional Exp re: Audit ADJ's		259,308.12				(196,792.00)					

ORANGE EAST SUPERVISORY UNION 2021 BUDGET									
Account Number / Description	Adopted Budget 2019	Actual 2019	Adopted Budget 2020	Actual 2020	Adopted Budget 2021	DRAFT BUDGET 2022	VARIANCE		
TOTAL 100 General Fund	\$5,628,663.44	\$7,244,957.01	\$8,423,921.59	\$8,456,885.39	\$8,864,454.00	\$8,895,080.10	\$30,626.10		
SUMMARY						0.34%	Increase		
GENERAL FUND EXPENSE	\$5,628,663.44	\$7,244,957.01	\$8,423,921.59	\$8,456,885.39	\$8,864,454.00	\$8,895,080.10			
ROPES & ARTS EXPENSE	\$25,385.00		\$25,385.00		\$25,385.00	\$25,385.00			
GRANTS EXPENSE	\$416,960.58		\$644,055.36		\$800,305.00	\$790,405.38			
TOTAL ALL EXPENSE	\$6,071,009.02		\$9,093,361.95		\$9,690,144.00	\$9,710,870.48	\$20,726.48		
GRANTS & OTHER PROGRAMS REVENUES	(\$416,960.58)		(\$644,055.36)		(\$800,208.82)	(\$790,405.38)			
CENTRAL OFFICE/ADMINISTRATION & BOARD ASS	(\$1,188,186.89)		(\$1,530,474.38)		(\$1,964,893.62)	(\$1,592,284.49)			
SPECIAL EDUCATION REIMBURSEMENT & ASSESS	(\$4,172,737.65)		(\$5,635,075.00)		(\$5,622,304.76)	(\$6,024,803.27)			
EARLY CHILDHOOD PROGRAM GRANTS & ASSESS	(\$214,975.73)		(\$381,016.82)		(\$404,756.15)	(\$380,790.67)			
HOME TO SCHOOL TRANSPORTATION ASSESSMEN	\$0.00		(\$799,050.02)		(\$815,830.00)	(\$832,963.00)			
ELL TEACHER ASSESSMENT	(\$52,763.17)		(\$78,305.37)		(\$56,765.65)	(\$64,238.67)			
ROPES & ARTS ASSESSMENT	(\$25,385.00)		(\$25,385.00)		(\$25,385.00)	(\$25,385.00)			
TOTAL REIMBURSEMENTS & ASSESSMENTS	(\$6,071,009.02)		(\$9,093,361.95)		(\$9,690,144.00)	(\$9,710,870.48)	(\$20,726.48)		

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Reviewed
FINAL APPROVED BY BOARD
Date
12/28/2020

ORANGE EAST SUPERVISORY UNION
2022 ASSESSMENTS TO DISTRICTS, CTE
Bradford, Newbury, Oxbow, RBCTC, Thetford, WRVS, BMU

Central Administration Assessment
NEED TO CHANGE THIS WHEN TECH TIE'S RECD

	FY2020		Fall Census FY19		FY2021		Fall Census FY20		FY2022	
	OESU Assessment		FY19 ENR%	ENROLLMENT	OESU Assessment	FINAL	FY20 ENR%	ENROLLMENT	OESU Assessment	%
Bradford/OUUSD	237,387	279.00	16.56%	253.00	325,370	253.00	15.65%	249,270	(76,100)	-23.39%
Newbury/OUUSD	129,402	130.00	7.77%	120.00	151,682	120.00	7.43%	118,231	(33,451)	-22.05%
Oxbow/OUUSD	290,040	323.00	19.17%	332.00	376,652	332.00	20.54%	327,105	(49,546)	-13.15%
RBCTC/OUUSD	69,565	68.70	4.08%	76.11	80,165	76.11	4.71%	74,988	(5,177)	-6.46%
Thetford PK-6	206,151	230.00	13.65%	205.00	268,195	205.00	12.68%	201,978	(66,217)	-24.69%
WRVS PK-8	224,000	250.00	14.84%	250.00	291,576	250.00	15.47%	246,314	(45,262)	-15.52%
Blue Mountain	373,928	404.00	23.96%	380.00	471,158	380.00	23.51%	374,398	(96,760)	-20.54%
Amount Billed	1,530,474	1,694.70	100.00%	1,616.11	1,964,797	1,616.11	100.00%	1,592,284	(372,514)	

Transportation- Home to School

	FY2020		FY19		FY2021		FY20		FY2022	
	OESU Assessment		FY19 %	School Routes	OESU Assessment	2.1%incr over 2020	FY20 %	School Routes	OESU Assessment	%
Bradford/OUUSD	67,000	0.00	8.39%	0.00	68,404	0.00	8.38%	69,840	1,436	2.1%
Newbury/OUUSD	99,731	0.00	12.58%	0.00	102,606	0.00	12.58%	104,761	2,155	2.1%
Oxbow/OUUSD	252,000	0.00	31.44%	0.00	256,515	0.00	31.44%	261,902	5,387	2.1%
Thetford	158,769	0.00	19.87%	0.00	162,102	0.00	19.87%	165,506	3,404	2.1%
WRVS	221,550	0.00	27.73%	0.00	226,203	0.00	27.73%	230,953	4,750	2.1%
BMU	Separate Contract	0.00	0.00%	0.00	0.00	0.00		0.00	0.00	
Amount Billed	799,050	0.00	100.00%	0.00	815,830	0.00	100.00%	832,962	17,132	

EEE/ECP-Assessment

	FY2020		FY19		FY2021		FY20		FY2022	
	ECP Assessment		FY19 ENR%	ENROLLMENT	ECP Assessment		FY20 ENR%	ENROLLMENT	ECP Assessment	%
Bradford	54,081	279.00	26.45%	253.00	67,617	253.00	25.90%	253.00	59,997	(7,620)
Newbury	29,480	130.00	12.33%	120.00	31,518	120.00	12.28%	120.00	28,457	(3,061)
Oxbow	-	0.00	0.00%	0.00	-	0.00	0.00%	0.00	-	0.00%
Thetford	46,965	230.00	21.80%	205.00	55,729	205.00	20.98%	205.00	48,614	(7,115)
WRVS	43,305	198.00	18.77%	197.00	47,982	197.00	20.16%	197.00	46,717	(1,265)
Blue Mountain	48,795	218.00	20.66%	202.00	52,813	202.00	20.68%	202.00	47,903	(4,911)
Amount Billed	222,626	1,055.00	100.00%	977.00	255,659	977.00	100.00%	977.00	231,688	(23,971)

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ELL Teacher Assessment		0.67 FTE				.70 FTE			
	FY2020	FY2021	FY2022	FY20	FY2021	FY2022	FY20	FY2021	FY2022
1 Teacher	ELL	ELL	ELL	ENR%	ELL	ELL	ENR%	ELL	ELL
	Assessment	Assessment	Assessment		Assessment	Assessment		Assessment	Assessment
Bradford	12,725	9,801	10,553	17.26%	9,801	10,553	16.43%	9,801	10,553
Newbury	6,938	4,567	5,006	8.04%	4,567	5,006	7.79%	4,567	5,006
Oxbow	15,544	11,346	13,849	19.99%	11,346	13,849	21.56%	11,346	13,849
Theford PK-6	11,049	8,079	8,551	14.23%	8,079	8,551	13.31%	8,079	8,551
WRVS PK-8	12,004	8,782	10,428	15.47%	8,782	10,428	16.23%	8,782	10,428
BMU	20,045	14,191	15,851	25.00%	14,191	15,851	24.68%	14,191	15,851
Amount Billed	78,305	56,766	64,239	100.00%	56,766	64,239	100.00%	56,766	64,239

Local Arts Program Assessment		FY2021				FY2022			
	FY2020	FY2021	FY2022	FY20	FY2021	FY2022	FY20	FY2021	FY2022
	Arts	Arts	Arts	ENR%	Arts	Arts	ENR%	Arts	Arts
	Assessment	Assessment	Assessment		Assessment	Assessment		Assessment	Assessment
Bradford	4,452	4,691	4,446	23.02%	4,691	4,446	21.81%	4,691	4,446
Newbury	2,427	2,187	2,109	10.73%	2,187	2,109	10.34%	2,187	2,109
Oxbow	5,439	5,433	5,834	26.65%	5,433	5,834	28.62%	5,433	5,834
Theford PK-6	3,866	3,869	3,603	18.98%	3,869	3,603	17.67%	3,869	3,603
WRVS PK-8	4,201	4,205	4,393	20.63%	4,205	4,393	21.55%	4,205	4,393
BMU	-	0.00	-	0.00%	0.00	-	0.00%	0.00	-
Amount Billed	20,385.00	20,385.00	20,385	100.00%	20,385.00	20,385	100.00%	20,385.00	20,385

Ropes Course Assessment		FY2021				OESU			
	FY2020	FY2021	FY2022	FY20	FY2021	FY2022	FY20	FY2021	FY2022
	Ropes Course	Ropes Course	Ropes Course	ENR%	Ropes Course	Ropes Course	ENR%	Ropes Course	Ropes Course
	Assessment	Assessment	Assessment		Assessment	Assessment		Assessment	Assessment
Bradford	812	863	821	17.26%	863	821	16.43%	863	821
Newbury	493	402	390	8.04%	402	390	7.79%	402	390
Oxbow	993	1,000	1,078	19.95%	1,000	1,078	21.56%	1,000	1,078
Theford	706	712	666	14.23%	712	666	13.31%	712	666
WRVS	767	774	812	15.47%	774	812	16.23%	774	812
BMU	1,280	1,250	1,234	25.00%	1,250	1,234	24.68%	1,250	1,234
Amount Billed	5,000	5,000	5,000	100.00%	5,000	5,000	100.00%	5,000	5,000

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2022 Changes

- Reception to OUISD (OHS)
- Reduce Admin 1.0 to .50
- Reduce staff accountant 1.0 to .60
- Salary Increase Estimate 3%
- Medical Insurance 10% Increase
- Fund Balance Surplus 2019 SPED 99,454.00
- Fund Balance Surplus 2019 Gen Fund 196,792.00

ASSESSMENT COMPARISON 2020-2021 (Special Ed by ADM- all others by ENROLLMENT)											
	Central Office	Transportation	EEE/ECP	ELL Teacher	Arts	Ropes	Special Education	DISTRICT TOTALS		Percent Change	
2022 Bradford	249,270.15	69,840.48	59,996.91	10,553	4,446.04	821.43	348,591.82	743,520.33			
2021 Bradford	325,370.38	68,404.00	67,617.00	9,801	4,690.63	863.00	356,818.00	833,563.52	(0.1080)		
2022 Newbury	118,230.90	104,760.73	28,457.03	5,006	2,108.79	389.61	150,206.23	409,158.90			
2021 Newbury	151,682.33	102,606.00	31,517.77	4,567	2,187.31	402.00	149,850.00	442,811.96	(0.0760)		
2022 Oxbow	327,105.49	261,901.82	-	13,849	5,834.33	1,077.92	386,851.90	996,620.31			
2021 Oxbow	376,651.58	256,515.00	-	11,346	5,432.60	999.50	347,777.00	998,721.79	(0.0021)		OUISD
2022 RBCTC	74,987.95	-	-	-	-	-	-	-			Total Assessments
2021 RBCTC	80,164.72	-	-	-	-	-	-	-			2021
2022 Thetford	201,977.79	165,506.14	48,614.10	8,551	3,602.52	665.58	582,403.41	1,011,320.79			2022
2021 Thetford	268,194.79	162,102.00	55,728.69	8,079	3,869.07	711.50	580,234.00	1,078,919.33	(0.0668)		
2022 WRVS	246,314.37	230,953.26	46,716.96	10,428	4,393.32	811.69	416,609.74	956,227.70			
2021 WRVS	291,575.87	226,203.00	47,982.22	8,782	4,205.43	773.50	401,928.00	981,449.84	(0.0264)		
2022 BMU	374,397.85	-	47,902.67	15,851	-	1,233.77	522,887.74	962,273.12			
2021 BMU	471,158.32	-	52,813.18	14,191	-	1,250.00	536,133.00	1,075,545.91	(0.1177)		
2022 ALL DISTRICTS	1,592,284.49	832,962.43	231,687.67	64,238.67	20,385.00	5,000.00	2,407,550.85	5,154,409.11			
2021 ALL DISTRICTS	1,964,798.00	815,830.00	255,658.87	56,765.65	20,385.04	4,999.50	2,372,740.00	5,491,177.06	(0.0654)		Overall Decrease %
Variance ALL DISTRICTS	(372,513.51)	17,132.43	(23,971.20)	7,473.02	0.04	(0.50)	34,810.85	(337,067.95)	(337,068.88)		Overall Decrease \$\$
Reconciliation of Expense Budget to 2022 Assessments											
											Total OESU Expense Budget
											9,710,870.48
											(790,405.38)
											Title/Idea/Med
											SPED Reimbursement
											(5,617,252.42)
											EEE Grant
											(149,103.00)
											Local Assessments
											(224,231.58)
											2,444,089.00
											3,617,252.42