

Orange East Supervisory Union Budget Presentation

FISCAL YEAR 2023



Discussion Topics

- ▶ Budget Details
 - ▶ General Fund Expense
 - ▶ Surplus from 2021 (applied as revenue to the budget)
 - ▶ Sec 173 Special Education Reimbursement Change
 - ▶ Assessments
- ▶ Time for Questions

Key Points

- Surplus used for Special Education of \$550,000
- Surplus used for Central Admin. of \$250,000
 - To aid in offsetting the effect of the change by the State to special education reimbursement for special education para-educators.
 - Reimbursement is now being made at the SU level and not the local level.
- Technology costs centralized and billed back to schools, approximate cost is \$194,000.
- Salary costs estimated at 3-4%, health insurance at 5-6%

Key Points

	2022	2023	\$ change	% change
Special Education	5,999,777.27	6,521,347.70		
Special Education Contingency	124,480.00	0.00		
Less Special Education Surplus	(99,454.00)	(550,000.00)		
Total Special Education	6,024,803.27	5,971,347.70	(53,455.57)	-0.89%
Central Administration	788,169.05	762,005.99	(26,163.06)	-3.32%
Human Resources	180,929.21	246,379.18	65,449.97	36.17%
Business Office	665,728.54	733,564.85	67,836.31	10.19%
Technology	88,900.00	113,728.35	24,828.35	27.93%
Subtotal	1,723,726.80	1,855,678.37	131,951.57	7.66%
Less Surplus	(196,792.00)	(250,000.00)	(53,208.00)	27.04%
Total	1,526,934.80	1,605,678.37	78,743.57	5.16%
Grand Total	7,551,738.07	7,577,026.07	25,288.00	0.33%

Special Education Assessment

SPECIAL EDUCATION COSTS & REIMBURSEMENTS		Change Yellow Cells ONLY							
FY23		K-12	K-12	K-12	K-12	K-12	K-12	K-12	
		Bradford	Newbury	Oxbow	Thetford	WRVS	BMU		Total
Reviewed	01/04/22 ***DRAFT***	OUUSD	OUUSD	OUUSD					
2021 ADM FY2023 Budget		223,421	111,960	308,495	395,955	327,488	375,119		1,742,433
Percent of Total Pupils SU Wide		12.82%	6.42%	17.70%	22.72%	18.79%	21.53%		1.00
Total Service Plan Costs		876,024	438,757	1,209,581	1,552,510	1,284,041	1,471,110		6,832,024
		876,024	438,757	1,209,581	1,552,510	1,284,041	1,471,110		6,832,024
New Block Grant begin FY2023 by ADM		-499,126	-249,987	-689,175	-884,562	-731,599	-838,184		-3,892,633
Old Block Match - No Longer Applies		0	0	0	0	0	0		0
Extraordinary over 60K - by ADM		-59,007	-29,554	-81,474	-104,573	-86,490	-99,090		-460,188
IDEA B - SPED Reimbursement - by ADM		-39,836	-19,952	-55,004	-70,598	-58,390	-66,897		-310,676
Total Service Plan Reimbursements		-597,969	-299,493	-825,653	-1,059,734	-876,478	-1,004,171		-4,663,497
(Surplus) or Deficit from FY2021		-70,523	-35,321	-97,375	-124,982	-103,369	-118,429		-550,000
SU Net Costs to be assessed to schools by ADM FY2023		207,533	103,943	286,553	367,794	304,193	348,510		1,618,527
District Level Para Costs - budgeted 2023		595,203	275,350	489,382	391,100	428,311	544,441		2,819,382
TOTAL District & SU Costs FY2023		802,735	379,293	775,936	758,894	732,504	892,952		4,437,908
District Level Para costs- budgeted 2022		225,842	292,668	472,144	333,236	404,853	505,847		2,334,589
District Level Para reimbursement by State 2022		-128,278	-166,235	-268,178	-189,278	-229,956	-287,321		-1,269,247
SU Net Costs assessed to schools by ADM 2022		350,074	150,845	388,997	584,880	418,381	525,100		2,417,777
Total District & SU Costs FY2022		447,638	277,278	592,463	728,838	593,277	743,626		3,383,120
INCREASED COST TO DISTRICTS FY2023		355,098	102,015	183,473	30,056	139,226	149,326		1,054,788.82

Assessments To Districts

ASSESSMENT COMPARISON 2022-2023 (Special Ed by ADM - all others by ENROLLMENT)														
	Central Office	Transportation	Pre-K-EE/EC/P	ELL Teacher	Arts	Reops	NEWTechDir	NEWTech-Other	NEWTechSpec	NEWBehavior Spec	K-12 Special Ed	DISTRICT TOTALS	%Change	
2023 Bradford	268,718.00	70,889.00	36,613.25	10,586	4,277.68	777.85	17,508.87	-	7,549.87	118,924.85	207,533.00	743,588.53	-1.21%	
2022 Bradford	250,553.76	68,404.00	67,617.00	10,554	4,446.04	863.00	-	-	-	-	350,074.00	752,511.35		
2023 Newbury	117,218.55	106,332.00	15,971.21	4,618	1,855.98	399.31	7,637.61	-	7,549.87	-	103,943.00	365,475.46	-10.95%	
2022 Newbury	118,839.73	104,761.00	28,457.07	5,006	2,108.79	402.00	-	-	-	-	150,845.00	410,419.23		
2023 Oxbow	401,418.24	266,830.00	-	15,814	6,390.12	1,161.97	26,155.22	71,969.48	-	-	286,553.00	1,075,292.24	7.53%	OUUSD
2022 Oxbow	328,789.91	261,902.00	-	13,849	5,834.33	1,077.92	-	-	-	-	388,497.00	999,950.09		
2023 RECTC	80,537.99	-	-	-	-	-	5,247.62	14,439.50	-	-	-	100,225.10	32.98%	
2022 RECTC	67,174.16	-	-	-	-	-	-	-	-	-	-	67,174.16		
2023 Theford	214,532.06	167,990.00	29,230.33	8,452	3,415.10	621.00	13,978.27	38,463.03	-	-	367,794.00	844,475.47	-20.17%	
2022 Theford	203,017.87	165,506.00	48,614.17	8,551	3,607.52	665.58	-	-	-	-	584,880.00	1,014,937.44		
2023 WNVS	278,670.51	294,417.00	29,079.66	10,978	4,436.11	806.66	18,157.34	49,962.28	-	-	304,193.00	930,701.03	-3.07%	
2022 WNVS	247,582.77	230,953.00	46,717.03	10,428	4,393.32	811.69	-	-	-	-	418,381.00	959,267.21		
2023 BMU	446,757.49	-	32,997.13	17,600	-	1,293.21	29,109.39	-	-	-	348,510.00	876,267.61	-10.29%	
2022 BMU	376,325.81	-	47,907.74	15,851	-	1,233.77	-	-	-	-	525,111.28	966,424.77		
2023 ALL DISTRI	1,807,852.84	845,458.00	143,891.58	68,049.02	20,385.00	5,000.00	117,794.32	174,834.29	15,099.74	118,934.65	1,618,526.00	4,935,825.44	-4.76%	Overall decrease %
2022 ALL DISTRI	1,592,284.00	831,526.00	239,308.01	64,239.00	20,385.00	5,053.96	-	-	-	-	2,417,788.28	5,170,584.25		Overall decrease \$
Variance ALL DISTRI	215,568.84	13,932.00	(95,416.43)	3,810.02	-	(53.96)	117,794.32	174,834.29	15,099.74	118,934.65	(799,262.28)	(234,758.81)		Overall decrease \$
Reconciliation of Expense Budget to 2023 Assessments														
9,422,898.82 Total OESU Budget														
4,487,073.38 Estimated Spec F														
4,935,825.44 Total OESU Assessments														
Total Assessments														
2023 2,184,156.23														
2022 2,230,054.83														
(0.0208)														