

MASON SCHOOL DISTRICT
PROPOSED BUDGET 2015-16

			Actual	Adopted	Proposed	Variance	%	
			2013-2014	2014-2015	2015-2016	to 2014-2015	Change	Description
Regular Education Programs (Out-of-District)								
1100	562	Regular Ed. TUITION Milford (90)	823,854.04	849,754.00	958,320.00	108,566.00	12.97	4% Increase
Total			823,854.04	849,754.00	958,320.00	108,566.00	12.97%	
Regular Education Programs (In-District)								
1100	112	Teacher Salaries (K-5) and Specialists	300,753.57	316,915.00	274,034.08	-42,880.92	-14.25	2% Increase, census changes
1100	211	Medical Insurance	151,740.88	168,186.00	171,708.39	3,522.39	2.19	10% increase
1100	212	Dental Insurance	23,942.67	20,051.00	12,724.00	-7,327.00	-40.00	1.0% increase
1100	213	Life Insurance	425.00	650.00	650.00	0.00	0.00	
1100	214	Disability Insurance	1,083.55	1,300.00	1,300.00	0.00	0.00	
1100	220	Social Security (.765)	21,765.57	24,244.00	20,963.61	-3,280.39	-14.25	Wage based
1100	232	Retirement (15.67%)	32,849.78	33,434.42	36,110.66	2,676.24	8.16	Rate increase 14.16% to 15.67%
1100	250	Unemployment	1,187.00	2,860.00	2,580.00	-280.00	-9.79	Wage based
1100	260	Workers' Compensation	470.65	847.00	793.00	-54.00	-6.41	Wage based
Total			534,218.67	568,487.42	520,863.74	-47,623.68	-8.80%	
1100	430	Repairs/ Maintenance Services	0.00	1,000.00	1,000.00	0.00	0.00	
1100	442	Rental Equipment	0.00	0.00	0.00	0.00	0.00	
1100	580	Travel/Conferences	0.00	500.00	500.00	0.00	0.00	
1100	610	General Supplies/Paper/Tests	7,323.14	9,000.00	8,000.00	-1,000.00	-11.11	
1100	641	Books & OPM	10,376.85	6,000.00	5,000.00	-1,000.00	-16.67	
1100	649	Other Informational Resources	354.06	1,000.00	1,000.00	0.00	0.00	
1100	650	Computer Software	1,857.50	4,000.00	4,000.00	0.00	0.00	
1100	731	New Equipment	15,738.31	10,000.00	7,000.00	-3,000.00	-30.00	New Computers
1100	735	Replacement Equipment	0.00	500.00	500.00	0.00	0.00	
1100	810	Dues & Fees	565.00	750.00	750.00	0.00	0.00	
Total			36,214.86	32,750.00	27,750.00	-5,000.00	-14.71%	
1110	114	General Education Aides	71,720.38	78,130.22	48,569.21	-29,561.01	-52.39	2 % increase, 3 FT equivalents
1110	220	Social Security	5,486.53	5,976.60	3,715.54	-2,261.06	-52.38	
1110	250	Unemployment	512.92	1,130.00	924.00	-206.00	-20.00	
1110	260	Workers' Compensation	105.90	157.00	133.00	-24.00	-15.19	
Total			77,825.73	85,393.82	53,341.75	-32,052.07	-51.75%	
1120	114	Substitute Teacher Salaries	3,032.50	7,000.00	7,000.00	0.00	0.00	
1120	220	Social Security	231.97	535.50	535.50	0.00	0.00	
1120	250	Unemployment	49.00	176.00	176.00	0.00	0.00	

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1120	260	Workers' Compensation	9.33	22.00	22.00	0.00	0.00	
		Total	3,322.80	7,733.50	7,733.50	0.00	0.00%	
		Regular Education Programs Total	1,475,436.10	1,544,118.74	1,568,008.99	23,890.25	1.61%	
Student Support Programs								
1210	112	Student Support Teacher Salaries	34,519.94	35,210.40	22,950.00	-12,260.40	-46.23	2 % increase, 4/5 position
1210	220	Social Security (.765)	2,213.34	2,693.60	1,755.68	-937.92	-46.23	
1210	250	Unemployment	206.00	308.00	308.00	0.00	0.00	
1210	260	Workers' Compensation	59.13	133.33	133.33	0.00	0.00	
		Total	36,998.41	38,345.33	25,147.01	-13,198.32	-45.86%	
1210	534	Postage	19.14	0.00	0.00	0.00	0.00	
1210	610	General Supplies/Paper/Tests	1,698.99	750.00	750.00	0.00	0.00	
1210	641	Books & Other Printed Media	299.95	0.00	0.00	0.00	0.00	
1210	731	New Equipment	139.98	0.00	0.00	0.00	0.00	
1210	810	Dues & Fees	125.00	200.00	200.00	0.00	0.00	
		Total	2,283.06	950.00	950.00	0.00	0.00%	
Pre-School Program								
1214	112	Pre-School Teacher Salaries (1/2 time)	12,903.00	12,395.04	12,297.00	-98.04	-0.81	2 % increase
1214	220	Social Security	987.07	948.24	940.72	-7.52	-0.46	
1214	250	Unemployment	0.00	105.00	105.00	0.00	0.00	
1214	260	Workers' Compensation	20.86	34.00	34.00	0.00	0.00	
		Total	13,910.93	13,482.28	13,376.72	-105.56	-0.45%	
1210	734	Pre-School Assessment POMS	0.00	550.00	550.00	0.00	0.00	
		Total	0.00	550.00	550.00	0.00	0.00%	
Student Support Services Expenses								
1212	122	Student Support Services Tutor Salaries (Smr)	2,098.80	2,500.00	2,500.00	0.00	0.00	
1212	220	Social Security (.0765)	237.06	191.25	191.25	0.00	0.00	
1212	250	Unemployment	0.00	80.00	80.00	0.00	0.00	
1212	260	Workers' Compensation	0.00	14.00	14.00	0.00	0.00	

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			2013-2014	2014-2015	2015-2016	to 2014-2015	Change	Description
Total			2,335.86	2,785.25	2,785.25	0.00	0.00%	
Other Special Programs Student Support Services								
1290	560	Public (In State Tuition)				0.00	0.00	
1290	561	Public (In State Tuition) Milford (19)	218,314.00	169,840.00	213,520.00	43,680.00	21.53	Total expected to remain the
1290	564	Private Tuition (1)	42,498.21	43,680.00	0.00	-43,680.00	-100.00	same just relocated
Other Student Support Programs Total			260,812.21	213,520.00	213,520.00	0.00	0.00%	
Student Support Services Total			316,340.47	269,632.86	256,328.98	-13,303.88	-4.35%	
Guidance Services								
2122	112	Guidance Salaries						
2122	114	Professional Guidance Services 3 days	19,800.00	28,641.00	29,214.43	573.43	1.63	
2122	220	Social Security	1,514.70	2,191.04	2,234.90	43.87	0.00	
2122	250	Unemployment	130.00	308.00	308.00	0.00	0.00	
2122	260	Workers' Compensation	57.12	69.00	80.20	11.20	0.00	
2122	731	New Equipment	136.40	0.00	0.00	0.00	0.00	
Guidance Services Total			21,638.22	31,209.04	31,837.53	628.50	1.65%	
Health Services								
2134	112	Nurses Salary	30,005.30	31,205.20	31,829.30	624.10	2.08	
2134	213	Life Insurance	53.66	0.00	0.00	0.00	0.00	
2134	214	Disability Insurance	131.78	0.00	0.00	0.00	0.00	
2134	220	Social Security	2,295.26	2,387.20	2,434.94	47.74	2.08	
2134	232	Retirement (15.67%)	4,248.66	4,418.66	4,838.00	419.34	9.87	Rate increase 14.16% to 15.67%
2134	250	Unemployment	130.00	308.00	308.00	0.00	0.00	
2134	260	Workers' Compensation	52.69	84.00	84.00	0.00	0.00	
Total			36,917.35	38,403.05	39,494.24	1,091.19	2.95%	
2134	430	Repairs & Maintenance Services	0.00	300.00	300.00	0.00	0.00	
2134	610	General Supplies/Paper	292.24	500.00	500.00	0.00	0.00	
2134	641	Books & Other Printed Media	100.00	100.00	100.00	0.00	0.00	
2134	650	Computer Software	315.00	0.00	0.00	0.00	0.00	
2134	810	Dues and Fees	150.00	0.00	0.00	0.00	0.00	

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Total			857.24	900.00	900.00	0.00	0.00%	
Health Services Total			37,774.59	39,303.05	40,394.24	1,091.19	2.88%	
Reading Specialist								
2142	112	Teacher (Title I) Regular ed	2,160.50	0.00	0.00	0.00	0.00	
2142	220	Social Security	681.95	0.00	0.00	0.00	0.00	
2142	250	Unemployment	130.00	0.00	0.00	0.00	0.00	
2142	260	Worker's Comp	36.79	0.00	0.00	0.00	0.00	
Reading Specialist Services Total			3,009.24	0.00	0.00	0.00	0.00%	
Psychological Counseling Services								
SPED Support Services								
2142	323	Psychological Testing Services	9,718.75	6,000.00	6,000.00	0.00	0.00	
2152	323	Speech Services	24,985.22	26,000.00	26,000.00	0.00	0.00	Based on Need
2163	323	Occupational/Phys Therapy Services	15,668.70	19,828.80	19,828.80	0.00	0.00	Based on Need
2165	323	Physical Therapy	731.25	0.00	0.00	0.00	0.00	
SPED Support Services Total			51,103.92	51,828.80	51,828.80	0.00	0.00%	
Improvement of Instruction Services								
2210	240	Tuition Reimbursement	0.00	2,000.00	2,000.00	0.00	0.00	
2210	241	Professional Development	0.00	1,500.00	1,500.00	0.00	0.00	
2210	290	Staff Development & Career Ladder	12,484.00	7,000.00	7,000.00	0.00	0.00	
2210	291	Para Staff Development & Career Ladder	1,449.00	2,000.00	2,000.00	0.00	0.00	
2210	220	Staff Development FICA	906.34	0.00	0.00	0.00	0.00	
2210	231	Staff Development Retirement	750.59	0.00	0.00	0.00	0.00	
2210	292	District level Professional Development	2,871.50	4,000.00	3,000.00	-1,000.00	-25.00	
Impr. of Instr. Services Total			18,461.43	16,500.00	15,500.00	-1,000.00	-6.25%	
Support Services - Instruction								
2212	290	Inst. & Curriculum Development	0.00	500.00	500.00	0.00	0.00	Use 2210-292 PD monies
Support Serv. Instr. Total			0.00	500.00	500.00	0.00	0.00%	

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Executive Administration Services SAU #89								
2290	112	Superintendent Services	77,249.90	50,000.00	56,000.00	6,000.00	7.77	
2290	213	Life Insurance	134.79	0.00	0.00	0.00	0.00	
2290	220	Social Security (.0765)	5,909.54	3,825.00	4,284.00	459.00	7.77	
2290	250	Unemployment	130.00	308.00	308.00	0.00	0.00	
2290	260	Workers' Compensation	127.52	216.30	216.30	0.00	0.00	
2290	580	Conference/Travel	0.00	2,000.00	2,000.00	0.00	0.00	
2290	610	Supplies	37.95	0.00	0.00	0.00	0.00	
2290	731	Equipment Costs	0.00	0.00	0.00	0.00	0.00	
2290	810	Dues & Fees	1,004.25	1,100.00	1,100.00	0.00	0.00	
Total			84,593.95	57,449.30	63,908.30	6,459.00	7.61%	
2295	112	Director Student Services	32,772.48	33,428.46	34,500.00	1,071.54	3.27	
2295	213	Life	59.88	60.00	60.00	0.00	0.00	
2295	214	STD	161.11	150.00	150.00	0.00	0.00	
2295	220	Social Security (.0765)	2,266.68	2,557.28	2,639.25	81.97	3.27	
2295	232	Retirement (15.67%)	4,640.48	4,733.47	5,244.00	510.53	11.00	Rate increase 14.16% to 15.67%
2295	250	Unemployment	65.00	154.00	154.00	0.00	0.00	
2295	260	Workers' Compensation	53.04	92.00	92.00	0.00	0.00	
2295	580	Conference/Travel	0.00	200.00	200.00	0.00	0.00	
2295	810	Dues & Fees	0.00	100.00	100.00	0.00	0.00	
Total			40,018.67	41,475.21	43,139.25	1,664.04	4.08%	
2300	321	Business Manager Services	39,070.15	38,000.00	40,000.00	2,000.00	5.26	
Executive Administration Services SAU #89			163,682.77	136,924.51	147,047.55	10,123.04	6.19%	
School Board Services								
2310	320	Census Enumerator	0.00	20.00	20.00	0.00	0.00	
2311	320	School Board Expense	40.00	500.00	500.00	0.00	0.00	
2312	320	School District Clerk	225.00	500.00	500.00	0.00	0.00	
2313	320	School District Treasurer	550.00	550.00	550.00	0.00	0.00	Current compensation
2314	320	School District Secretary	910.00	1,500.00	1,500.00	0.00	0.00	
2315	320	Moderator	500.00	500.00	500.00	0.00	0.00	
2316	320	District Meeting Expense	500.00	1,000.00	1,000.00	0.00	0.00	
2317	330	Other Profess. Services (Audit)	7,900.00	9,000.00	9,000.00	0.00	0.00	

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2318	330	Other Profess. Services (Legal)	4,283.68	8,000.00	8,000.00	0.00	0.00	
2318	331	SPED Legal Svcs	273.50	0.00	0.00	0.00	0.00	Combine with regular legal
2319	319	Supervisors/Town	27.00	400.00	400.00	0.00	0.00	
2319	534	Postage	6.11	300.00	300.00	0.00	0.00	
2319	540	Advertising	1,690.60	500.00	500.00	0.00	0.00	Adjust to closer to actual
2319	610	General Supplies/Paper	199.00	250.00	250.00	0.00	0.00	
2319	810	Dues & Fees	314.10	500.00	500.00	0.00	0.00	
2319	890	Miscell. (Town Report / Ballots)	418.00	850.00	850.00	0.00	0.00	
		School Board Services Total	17,836.99	24,370.00	24,370.00	0.00	0.00%	
Support Services - School Administration								
2410	113	Principal's Salary	32,772.74	33,428.05	34,500.00	1,071.95	3.27	2 % increase
2410	213	Life Insurance	60.09	60.00	60.00	0.00	0.00	
2410	214	Disability Insurance	161.37	150.00	150.00	0.00	0.00	
2410	220	Social Security	2,305.46	2,557.25	2,639.25	82.00	3.27	
2410	232	Retirement (15.67%)	4,711.54	4,733.41	5,244.00	510.59	11.00	Rate increase 14.16% to 15.67%
2410	250	Unemployment	65.00	154.00	154.00	0.00	0.00	
2410	260	Workers' Compensation	53.04	92.00	92.00	0.00	0.00	
		Total	40,129.24	41,174.71	42,839.25	1,664.54	4.11%	
2410	430	Repairs & Maintenance Services	91.79	1,000.00	1,000.00	0.00	0.00	Copier maint cont and I-pass
2410	442	Lease of Equipment	0.00	1,000.00	1,000.00	0.00	0.00	
2410	531	Telephone	4,442.65	5,700.00	5,700.00	0.00	0.00	
2410	534	Postage	340.11	600.00	600.00	0.00	0.00	
2410	550	Printing	0.00	500.00	500.00	0.00	0.00	
2410	580	Travel/Conferences	36.90	300.00	300.00	0.00	0.00	
2410	610	General Supplies/Paper	4,011.75	2,000.00	2,000.00	0.00	0.00	
2410	641	Books & Other Printed Media	0.00	0.00	0.00	0.00	0.00	
2410	650	Computer Software (BMSI)	1,967.00	1,500.00	1,500.00	0.00	0.00	
2410	810	Dues & Fees	25.00	500.00	500.00	0.00	0.00	
		Total	10,915.20	13,100.00	13,100.00	0.00	0.00%	
2411	114	Secretary's Salary	35,508.98	36,219.18	36,943.56	724.38	2.04	2% increase
2411	213	Life Insurance	66.90	80.00	80.00	0.00	0.00	
2411	214	Disability Insurance	180.25	180.00	180.00	0.00	0.00	

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2411	220	Social Security (.0765)	2,461.94	2,770.77	2,826.18	55.42	2.04	
2411	232	Retirement (11.17%)	3,824.34	3,900.81	4,175.00	274.19	7.17	Rate increase 10.77% to 11.17%
2411	250	Unemployment	130.00	308.00	308.00	0.00	0.00	
2411	260	Workers' Compensation	57.47	100.00	100.00	0.00	0.00	
		Total	42,229.88	43,558.75	44,612.74	1,053.99	2.47%	
2490	890	Graduation Expense	0.00	300.00	300.00	0.00	0.00	
2491	890	Assembly Expense	0.00	0.00	0.00	0.00	0.00	
		Total	0.00	300.00	300.00	0.00	0.00	
		School Administration Total	93,274.32	98,133.46	100,851.99	2,718.53	2.81%	
Operation & Maintenance of Plant Services								
2620	114	Custodian Salaries	39,113.88	39,896.28	40,694.21	797.93	2.04	2% increase
2620	120	Night Custodian	0.00	6,840.00	2,000.00	-4,840.00	100.00	Community activity support
2620	213	Life Insurance	72.57	80.00	80.00	0.00	0.00	
2620	214	Disability Insurance	192.38	180.00	180.00	0.00	0.00	
2620	220	FICA	2,703.23	3,575.33	3,266.11	-309.22	-10.33	
2620	232	Retirement (11.17%)	4,212.52	4,296.83	4,598.45	301.62	7.16	Rate increase 10.77% to 11.17%
2620	250	Unemployment	130.00	458.00	458.00	0.00	0.00	
2620	260	Workers Compensation	401.07	1,169.50	1,169.50	0.00	0.00	
		Total	46,825.65	56,495.93	52,446.26	-4,049.67	-8.49%	
2620	321	Gen. Maintenance (Contr. Serv.)	1,841.00	3,500.00	3,500.00	0.00	0.00	
2620	411	Water/Sewer	1,419.00	1,650.00	1,650.00	0.00	0.00	
2620	421	Disposal Services	1,040.00	1,000.00	1,000.00	0.00	0.00	
2620	422	Snow/Sand Removal Services	0.00	250.00	250.00	0.00	0.00	
2620	423	Custodial Services	0.00	0.00	0.00	0.00	0.00	
2620	424	Lawn & Grounds Care	0.00	500.00	500.00	0.00	0.00	
2620	430	Repairs & Maintenance Services	6,438.58	7,250.00	7,250.00	0.00	0.00	
2620	520	Building Insurance	5,073.00	5,500.00	5,500.00	0.00	0.00	
2620	610	General Supplies/Paper	7,860.34	5,000.00	5,000.00	0.00	0.00	
2620	622	Electricity	21,018.12	22,000.00	22,000.00	0.00	0.00	
2620	624	Oil/Pellets	20,006.90	16,000.00	16,000.00	0.00	0.00	
2620	731	New Equipment -	11,871.02	1,000.00	1,000.00	0.00	0.00	

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2620	735	Replacement Equip. - General	0.00	1,000.00	1,000.00	0.00	0.00	Back up Battery
		Total	76,567.96	64,650.00	64,650.00	0.00	0.00%	
		Operation & Maint. Total	123,393.61	121,145.93	117,096.26	-4,049.67	-3.59%	
Student Transportation Services								
2721	519	Student Transportation	99,351.71	104,411.84	114,853.00	10,441.16	10.40	
2722	519	SPED Transportation (All)	29,780.00	30,000.00	0.00	-30,000.00	-93.75	
2725	519	Field Trip Transportation	123.15	500.00	500.00	0.00	0.00	Grade 5 orientation
		Student Transportation Total	129,254.86	134,911.84	115,353.00	-19,558.84	-14.69%	
Information Management Services								
2844	114	Salaries Technology			16,157.75	16,157.75	100.00	
2844	220	Social Security (.0765)			1,236.07	1,236.07	100.00	
2844	250	Unemployment			154.00	154.00	100.00	
		Total	0.00	0.00	17,547.82	17,547.82	100.00%	
		Total Prior to Debt Service & Food Service	2,451,206.52	2,468,578.23	2,469,117.35	539.12	0.02%	
Debt Service								
5110	910	Principal on Debt	255,000.00	255,000.00	255,000.00	0.00	0.00	
5120	830	Interest on Debt	173,337.26	165,635.00	157,617.00	-8,018.00	-4.63	
		Debt Service Total	428,337.26	420,635.00	412,617.00	-8,018.00	-1.87%	
Food Services								
5220	213	Life Insurance	73.80	65.00	65.00	0.00	0.00	
5220	214	LTD Insurance	193.84	160.00	160.00	0.00	0.00	
5220	220	Social Security	2,421.94	2,726.13	2,780.00	53.87	2.02	
5220	232	Retirement (11.17%)	3,681.51	3,783.07	4,049.00	265.93	7.17	Rate increase 10.77% to 11.17%
5220	250	Unemployment	133.00	308.00	308.00	0.00	0.00	
5220	511	Food Service Salary	34,182.02	35,125.98	35,829.00	703.02	2.04	2% increase
5220	512	Salary Substitutes	192.00	500.00	500.00	0.00	0.00	
5220	521	Food & Milk	19,614.25	22,000.00	22,000.00	0.00	0.00	
5220	526	Worker Comp	348.93	757.62	757.62	0.00	0.00	
5220	543	Repairs to Equip		1,000.00	1,000.00	0.00	0.00	

MASON SCHOOL DISTRICT
 PROPOSED BUDGET 2015-16

			Actual	Adopted	Proposed	Variance	%	
			2013-2014	2014-2015	2015-2016	to 2014-2015	Change	Description
5220	561	Supplies	2,066.45	1,500.00	1,500.00	0.00	0.00	
		Total Food Service	62,907.74	67,925.80	68,948.62	1,022.82	1.52%	
		Operating Budget Grand Total	2,942,451.52	2,957,139.04	2,950,682.97	-6,456.07	-0.22%	