

MASON SCHOOL DISTRICT
PROPOSED BUDGET 2017-18

			Actual	Adopted	Proposed	Variance	%
			2015-2016	2016-2017	2017-2018	to 2016-2017	Change
Regular Education Programs (Out-of-District)							
1100	562	Regular Ed. TUITION Milford (105)	967,134.17	1,129,446.00	1,209,285.00	79,839.00	7.07%
		Total	967,134.17	1,129,446.00	1,209,285.00	79,839.00	7.07%
Regular Education Programs (In-District)							
1100	112	Teacher Salaries (K-5) and Specialists	290,934.22	293,623.46	314,878.20	21,254.74	7.24%
1100	211	Medical Insurance	158,188.75	181,753.92	189,859.65	8,105.73	4.46%
1100	212	Dental Insurance	18,824.93	11,982.19	12,438.03	455.84	3.80%
1100	213	Life Insurance	441.55	460.00	422.00	-38.00	-8.26%
1100	214	Disability Insurance	1,002.76	1,125.00	1,058.00	-67.00	-5.96%
1100	220	Social Security (7.65%)	21,890.73	22,462.19	24,088.18	1,625.99	7.24%
1100	232	Retirement (17.36%)	35,589.86	41,049.10	42,181.39	1,132.29	2.76%
1100	250	Unemployment	1,593.35	1,708.00	1,481.00	-227.00	-13.29%
1100	260	Workers' Compensation	0.00	705.00	1,403.00	698.00	99.01%
		Total	528,466.15	554,868.86	587,809.45	32,940.59	5.94%
1100	430	Repairs/ Maintenance Services	140.00	1,000.00	500.00	-500.00	-50.00%
1100	580	Travel/Conferences	0.00	500.00	150.00	-350.00	-70.00%
1100	610	General Supplies/Paper/Tests	14,073.26	8,000.00	8,500.00	500.00	6.25%
1100	641	Books & OPM	4,128.84	5,000.00	5,000.00	0.00	0.00%
1100	649	Other Informational Resources	489.98	2,600.00	2,600.00	0.00	0.00%
1100	650	Computer Software	2,034.38	3,000.00	3,000.00	0.00	0.00%
1100	731	New Equipment	7,811.87	4,000.00	1,000.00	-3,000.00	-75.00%
1100	735	Replacement Equipment	2,278.00	1,000.00	2,000.00	1,000.00	100.00%
1100	810	Dues & Fees	1,140.00	1,000.00	2,200.00	1,200.00	120.00%
		Total	32,096.33	26,100.00	24,950.00	-1,150.00	-4.41%
1110	114	General Education Aides	44,567.95	45,628.01	51,017.33	5,389.32	11.81%
1110	220	Social Security	3,181.30	3,490.54	3,902.83	412.29	11.81%
1110	250	Unemployment	662.16	836.00	646.00	-190.00	-22.73%
1110	260	Workers' Compensation	0.00	125.00	204.00	79.00	63.20%
		Total	48,411.41	50,079.55	55,770.16	5,690.61	11.36%
1120	114	Substitute Teacher Salaries	5,109.27	6,500.00	5,000.00	-1,500.00	-23.08%
1120	220	Social Security	389.88	497.25	382.50	-114.75	-23.08%
1120	250	Unemployment	0.00	30.00	30.00	0.00	0.00%

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			2015-2016	2016-2017	2017-2018	to 2016-2017	Change
1120	260	Workers' Compensation	0.00	12.00	40.00	28.00	233.33%
		Total	5,499.15	7,039.25	5,452.50	-1,586.75	-22.54%
		Regular Education Programs Total	1,581,607.21	1,767,533.66	1,883,267.11	115,733.45	6.55%
Student Support Programs							
1210	112	Student Support Teacher Salaries	25,554.80	31,212.00	23,994.00	-7,218.00	-23.13%
1210	220	Social Security (7.65%)	1,751.25	2,387.72	1,835.54	-552.18	-23.13%
1210	232	Retirement	0.00	0.00	0.00	0.00	0.00%
1210	250	Unemployment	186.39	122.00	98.00	-24.00	-19.67%
1210	260	Workers' Compensation	0.00	75.00	78.00	3.00	4.00%
		Total	27,492.44	33,796.72	26,005.54	-7,791.18	-23.05%
1210	534	Postage	0.00	0.00	0.00	0.00	0.00%
1210	610	General Supplies/Paper/Tests	831.59	750.00	750.00	0.00	0.00%
1210	641	Books & Other Printed Media	30.95	0.00	0.00	0.00	0.00%
1210	731	New Equipment	0.00	0.00	0.00	0.00	0.00%
1210	810	Dues & Fees	0.00	200.00	0.00	-200.00	-100.00%
		Total	862.54	950.00	750.00	-200.00	-21.05%
Pre-School Program							
1214	112	Pre-School Teacher Salaries (1/2 time)	14,180.62	14,329.61	20,878.00	6,548.39	45.70%
1214	220	Social Security (7.65%)	1,084.68	1,096.22	1,597.17	500.95	45.70%
1214	232	Retirement	0.00	0.00	0.00	0.00	0.00%
1214	250	Unemployment	186.39	80.00	105.00	25.00	31.25%
1214	260	Workers' Compensation	0.00	28.00	72.00	44.00	157.14%
		Total	15,451.69	15,533.83	22,652.17	7,118.34	45.82%
1210	734	Pre-School Assessment POMS	0.00	0.00	0.00	0.00	0.00%
		Total	0.00	0.00	0.00	0.00	0.00%
Student Support Services Expenses							
1212	122	Student Support Services Tutor Salaries (Smr)	1,065.00	1,500.00	1,500.00	0.00	0.00%
1212	220	Social Security (7.65%)	82.66	114.75	114.75	0.00	0.00%
1212	250	Unemployment	0.00	15.00	10.00	-5.00	-33.33%

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			2015-2016	2016-2017	2017-2018	to 2016-2017	Change
1212	260	Workers' Compensation	0.00	8.00	12.00	4.00	50.00%
		Total	1,147.66	1,637.75	1,636.75	-1.00	-0.06%
Other Special Programs Student Support Services							
1290	561	Public (In State Tuition) Milford	135,672.99	192,000.00	160,000.00	-32,000.00	-16.67%
1290	564	Private Tuition (1)	0.00	0.00	0.00	0.00	0.00%
		Other Student Support Programs Total	135,672.99	192,000.00	160,000.00	-32,000.00	-16.67%
		Student Support Services Total	180,627.32	243,918.30	211,044.46	-32,873.84	-13.48%
Guidance Services							
2122	112	Guidance Salaries	21,767.26	19,440.00	14,243.00	-5,197.00	-26.73%
2122	220	Social Security (7.65%)	1,665.20	1,487.16	1,089.59	-397.57	-26.73%
2122	250	Unemployment	186.39	145.00	98.00	-47.00	-32.41%
2122	260	Workers' Compensation	0.00	0.00	162.00	162.00	0.00%
		Guidance Services Total	23,618.85	21,072.16	15,592.59	-5,479.57	-26.00%
Health Services							
2134	112	Nurses Salary	31,829.20	32,465.89	33,277.65	811.76	2.50%
2134	213	Life Insurance	57.72	58.00	60.00	2.00	0.00%
2134	214	Disability Insurance	143.00	142.00	146.00	4.00	0.00%
2134	220	Social Security (7.65%)	2,434.90	2,483.64	2,545.74	62.10	2.50%
2134	232	Retirement (17.36%)	4,997.77	5,087.40	5,777.00	689.60	13.56%
2134	250	Unemployment	186.39	150.00	196.00	46.00	30.67%
2134	260	Workers' Compensation	0.00	70.00	162.00	92.00	131.43%
		Total	39,648.98	40,456.93	42,164.39	1,707.46	4.22%
2134	430	Repairs & Maintenance Services	150.00	300.00	200.00	-100.00	-33.33%
2134	610	General Supplies/Paper	1,440.10	500.00	500.00	0.00	0.00%
2134	641	Books & Other Printed Media	63.95	100.00	100.00	0.00	0.00%
2134	650	Computer Software	0.00	150.00	350.00	200.00	0.00%
2134	810	Dues and Fees	105.00	0.00	105.00	105.00	0.00%
		Total	1,759.05	1,050.00	1,255.00	205.00	19.52%

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		Health Services Total	41,408.03	41,506.93	43,419.39	1,912.46	4.61%
SPED Support Services							
2142	323	Psychological Testing Services	6,420.00	6,000.00	6,000.00	0.00	0.00%
2152	323	Speech Services	21,192.65	26,000.00	31,286.00	5,286.00	20.33%
2163	323	Occupational/Phys Therapy Services	17,619.86	19,000.00	18,088.00	-912.00	-4.80%
2163		Social Security (7.65%)	0.00	0.00	1,383.73	1,383.73	0.00%
		SPED Support Services Total	45,232.51	51,000.00	56,757.73	5,757.73	11.29%
Improvement of Instruction Services							
2210	240	Tuition Reimbursement	0.00	0.00	0.00	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	7,050.00	7,000.00	7,000.00	0.00	0.00%
2210	291	Para Staff Development & Career Ladder	500.00	2,000.00	2,000.00	0.00	0.00%
2210	220	Staff Development FICA	501.09	0.00	688.50	688.50	0.00%
2210	231	Staff Development Retirement	654.73	0.00	1,215.20	1,215.20	0.00%
2210	292	District level Professional Development	698.80	3,000.00	3,000.00	0.00	0.00%
		Impr. of Instr. Services Total	9,404.62	13,500.00	15,403.70	1,903.70	14.10%
Support Services - Instruction							
2212	290	Inst. & Curriculum Development	0.00	500.00	500.00	0.00	0.00%
		Support Serv. Instr. Total	0.00	500.00	500.00	0.00	0.00%
Executive Administration Services SAU #89							
2290	112	Superintendent Services	50,000.08	50,000.00	38,437.50	-11,562.50	-23.13%
2290	213	Life Insurance	96.72	200.00	50.00	-150.00	0.00%
2290	220	Social Security (7.65%)	3,824.86	3,825.00	2,940.47	-884.53	-23.13%
2290	232	Retirement (17.36%)	0.00	4,701.00	6,672.75	1,971.75	0.00%
2290	250	Unemployment	186.39	125.00	98.00	-27.00	-21.60%
2290	260	Workers' Compensation	0.00	165.00	187.50	22.50	13.64%
2290	580	Conference/Travel	5,422.50	2,000.00	250.00	-1,750.00	-87.50%
2290	610	Supplies	31.95	0.00	0.00	0.00	0.00%

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2290	731	Equipment Costs	0.00	0.00	0.00	0.00	0.00%
2290	810	Dues & Fees	650.00	1,100.00	1,100.00	0.00	0.00%
		Total	60,212.50	62,116.00	49,736.22	-12,379.78	-19.93%
2295	112	Director Student Services	35,038.18	25,000.00	20,243.75	-4,756.25	-19.03%
2295	213	Life	57.28	0.00	0.00	0.00	0.00%
2295	214	STD	143.90	0.00	0.00	0.00	0.00%
2295	220	Social Security (7.65%)	2,516.33	1,912.50	1,548.65	-363.85	-19.03%
2295	232	Retirement (17.36%)	5,562.90	0.00	0.00	0.00	0.00%
2295	250	Unemployment	93.19	125.00	98.00	-27.00	-21.60%
2295	260	Workers' Compensation	0.00	65.00	99.00	34.00	52.31%
2295	580	Conference/Travel	0.00	200.00	200.00	0.00	0.00%
2295	810	Dues & Fees	0.00	100.00	700.00	600.00	600.00%
		Total	43,411.78	27,402.50	22,889.40	-4,513.10	-16.47%
2300	321	Business Manager/Accounting Services	37,604.48	38,000.00	35,000.00	-3,000.00	-7.89%
		Executive Administration Services SAU #89	141,228.76	127,518.50	107,625.62	-19,892.88	-15.60%
		School Board Services					
2310	320	Census Enumerator	0.00	20.00	20.00	0.00	0.00%
2311	320	School Board Expense	463.99	500.00	500.00	0.00	0.00%
2312	320	School District Clerk	500.00	500.00	500.00	0.00	0.00%
2313	320	School District Treasurer	550.00	550.00	550.00	0.00	0.00%
2314	320	School District Secretary	830.00	2,000.00	910.00	-1,090.00	-54.50%
2315	320	Moderator	500.00	120.00	120.00	0.00	0.00%
2316	320	District Meeting Expense	86.00	500.00	100.00	-400.00	-80.00%
2317	330	Other Profess. Services (Audit)	11,050.00	9,000.00	9,000.00	0.00	0.00%
2318	330	Other Profess. Services (Legal)	1,334.93	4,000.00	2,000.00	-2,000.00	-50.00%
2319	319	Supervisors/Town	27.00	200.00	50.00	-150.00	-75.00%
2319	534	Postage	0.00	200.00	50.00	-150.00	-75.00%
2319	540	Advertising	164.00	400.00	400.00	0.00	0.00%
2319	610	General Supplies/Paper	18.29	100.00	100.00	0.00	0.00%
2319	810	Dues & Fees	-13.00	500.00	100.00	-400.00	-80.00%
2319	890	Miscell. (Town Report / Ballots)	434.52	850.00	750.00	-100.00	-11.76%

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			2015-2016	2016-2017	2017-2018	to 2016-2017	Change
		School Board Services Total	15,945.73	19,440.00	15,150.00	-4,290.00	-22.07%
Support Services - School Administration							
2410	113	Principal's Salary	34,499.98	44,000.00	38,437.50	-5,562.50	-12.64%
2410	213	Life Insurance	38.14	0.00	50.00	50.00	0.00%
2410	214	Disability Insurance	96.08	0.00	240.00	240.00	0.00%
2410	220	Social Security (7.65%)	2,479.86	3,366.00	2,940.47	-425.53	-12.64%
2410	232	Retirement (17.36%)	5,406.16	6,894.80	6,672.75	-222.05	-3.22%
2410	250	Unemployment	93.19	120.00	98.00	-22.00	-18.33%
2410	260	Workers' Compensation	0.00	80.00	99.00	19.00	23.75%
		Total	42,613.41	54,460.80	48,537.72	-5,923.08	-10.88%
2410	430	Repairs & Maintenance Services	0.00	500.00	500.00	0.00	0.00%
2410	442	Lease of Equipment	0.00	500.00	0.00	-500.00	-100.00%
2410	531	Telephone & Internet	2,952.32	7,460.00	8,760.00	1,300.00	17.43%
2410	534	Postage	580.00	600.00	600.00	0.00	0.00%
2410	550	Printing	377.20	500.00	500.00	0.00	0.00%
2410	580	Travel/Conferences	503.11	300.00	300.00	0.00	0.00%
2410	610	General Supplies/Paper	1,454.98	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	1,962.70	2,200.00	3,000.00	800.00	36.36%
2410	810	Dues & Fees	100.00	500.00	200.00	-300.00	-60.00%
		Total	7,930.31	14,560.00	15,860.00	1,300.00	8.93%
2411	114	Secretary's Salary	36,943.66	37,682.43	38,625.08	942.65	2.50%
2411	213	Life Insurance	66.07	64.00	68.00	4.00	6.25%
2411	214	Disability Insurance	163.12	156.00	170.00	14.00	8.97%
2411	220	Social Security (7.65%)	2,542.02	2,882.71	2,954.82	72.11	2.50%
2411	232	Retirement (11.38%)	4,126.72	4,209.13	4,395.53	186.40	4.43%
2411	250	Unemployment	186.39	175.00	196.00	21.00	12.00%
2411	260	Workers' Compensation	0.00	75.00	188.00	113.00	150.67%
		Total	44,027.98	45,244.27	46,597.43	1,353.16	2.99%
2490	890	Graduation Expense	0.00	300.00	300.00	0.00	0.00%

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			2015-2016	2016-2017	2017-2018	to 2016-2017	Change
		Total	0.00	300.00	300.00	0.00	0.00%
		School Administration Total	94,571.70	114,565.07	111,295.15	-3,269.92	-2.85%
Operation & Maintenance of Plant Services							
2620	114	Custodian Salaries	41,095.35	41,508.08	42,545.70	1,037.62	2.50%
2620	120	Night Custodian	225.00	2,000.00	2,000.00	0.00	0.00%
2620	213	Life Insurance	72.02	72.00	74.00	2.00	2.78%
2620	214	Disability Insurance	178.88	180.00	182.00	2.00	1.11%
2620	220	Social Security (7.65%)	2,823.34	3,328.37	3,407.75	79.38	2.38%
2620	232	Retirement (11.38%)	4,590.39	4,636.45	5,410.70	774.25	16.70%
2620	250	Unemployment	186.39	200.00	196.00	-4.00	-2.00%
2620	260	Workers Compensation	0.00	660.00	1,166.00	506.00	76.67%
		Total	49,171.37	52,584.90	54,982.15	2,397.25	4.56%
2620	321	Gen. Maintenance (Contr. Serv.)	2,829.65	3,500.00	3,500.00	0.00	0.00%
2620	411	Water/Sewer	3,177.50	1,650.00	2,500.00	850.00	51.52%
2620	421	Disposal Services	1,111.85	1,500.00	1,500.00	0.00	0.00%
2620	422	Snow/Sand Removal Services	0.00	250.00	250.00	0.00	0.00%
2620	424	Lawn & Grounds Care	770.00	750.00	750.00	0.00	0.00%
2620	430	Repairs & Maintenance Services	6,387.08	7,250.00	5,000.00	-2,250.00	-31.03%
2620	520	Building Insurance	5,053.00	5,500.00	5,400.00	-100.00	-1.82%
2620	610	General Supplies/Paper	6,142.65	5,000.00	5,000.00	0.00	0.00%
2620	622	Electricity	18,861.65	23,000.00	19,000.00	-4,000.00	-17.39%
2620	624	Oil/Pellets	9,800.63	14,000.00	13,000.00	-1,000.00	-7.14%
2620	731	New Equipment -	9,526.85	1,000.00	1,000.00	0.00	0.00%
2620	735	Replacement Equip. - General	1,488.43	5,000.00	3,000.00	-2,000.00	-40.00%
		Total	65,149.29	68,400.00	59,900.00	-8,500.00	-12.43%
		Operation & Maint. Total	114,320.66	120,984.90	114,882.15	-6,102.75	-5.04%
Student Transportation Services							
2721	519	Student Transportation	118,377.07	115,206.00	116,856.00	1,650.00	1.43%
2722	519	SPED Transportation (All)	1,988.00	0.00	0.00	0.00	0.00%
2725	519	Field Trip Transportation	135.00	500.00	150.00	-350.00	-70.00%

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		Student Transportation Total	120,500.07	115,706.00	117,006.00	1,300.00	1.12%
Information Management Services							
2844	114	Salaries Technology	7,598.35	9,000.00	7,650.00	-1,350.00	-15.00%
2844	220	Social Security (7.65%)	525.50	688.50	585.23	-103.28	-15.00%
2844	250	Unemployment	0.00	50.00	28.00	-22.00	-44.00%
		Total	8,123.85	9,738.50	8,263.23	-1,475.28	-15.15%
		Total Prior to Debt Service & Food Service	2,376,589.31	2,646,984.02	2,700,207.12	54,698.37	2.07%
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	157,616.51	149,278.00	139,983.00	-9,295.00	-6.23%
		Debt Service Total	412,616.51	404,278.00	394,983.00	-9,295.00	-2.30%
Food Services							
5220	213	Life Insurance	65.00	67.00	66.00	-1.00	-1.49%
5220	214	Disability Insurance	160.68	165.00	164.00	-1.00	-0.61%
5220	220	Social Security (7.65%)	2,510.04	2,795.70	2,865.59	69.89	2.50%
5220	232	Retirement (11.38%)	4,001.92	4,082.08	4,262.79	180.71	4.43%
5220	250	Unemployment	186.38	165.00	196.00	31.00	18.79%
5220	511	Food Service Salary	35,828.52	36,545.06	37,458.63	913.57	2.50%
5220	512	Salary Substitutes	0.00	500.00	500.00	0.00	0.00%
5220	521	Food & Milk	22,255.15	19,000.00	22,000.00	3,000.00	15.79%
5220	526	Worker Comp	0.00	600.00	1,034.00	434.00	72.33%
5220	543	Repairs to Equip	609.59	1,000.00	1,000.00	0.00	0.00%
5220	561	Supplies	1,725.51	1,500.00	1,500.00	0.00	0.00%
		Total Food Service	67,342.79	66,419.84	71,047.01	4,627.17	6.97%
		Operating Budget Grand Total	2,856,548.61	3,117,681.86	3,166,237.12	48,555.27	1.56%