

MASON SCHOOL DISTRICT
PROPOSED BUDGET 2021-2022

	12/14/20		Actual	Adopted	Proposed	Variance	%
			2019-2020	2020-2021	2021-2022	to 2019-2020	Change
Regular Education Programs (Out-of-District)							
1100	562	Regular Ed. TUITION Milford (78)	966,087.36	1,036,400.00	1,050,114.00	13,714.00	1.32%
		Total	966,087.36	1,036,400.00	1,050,114.00	13,714.00	1.32%
Regular Education Programs (In-District)							
1100	112	Teacher Salaries (K-5) and Specialists	347,326.06	355,228.00	383,059.00	27,831.00	7.83%
1100	211	Medical Insurance	166,396.42	238,158.00	210,719.00	-27,439.00	-11.52%
1100	212	Dental Insurance	8,192.14	9,510.00	9,299.00	-211.00	-2.22%
1100	213	Life Insurance	795.36	500.00	565.00	65.00	13.00%
1100	214	Disability Insurance	1,305.09	1,350.00	1,400.00	50.00	3.70%
1100	220	Social Security (7.65%)	26,543.14	27,174.94	29,304.01	2,129.07	7.83%
1100	232	Retirement (21.02%)	53,484.61	54,222.00	65,939.00	11,717.00	21.61%
1100	250	Unemployment	-3,810.43	798.00	798.00	0.00	0.00%
1100	260	Workers' Compensation	908.00	1,069.00	1,231.00	162.00	15.15%
		Total	601,140.39	688,009.94	702,314.01	14,304.07	2.08%
1100	430	Repairs/ Maintenance Services	0.00	500.00	500.00	0.00	0.00%
1100	580	Travel/Conferences	0.00	100.00	100.00	0.00	0.00%
1100	610	General Supplies/Paper/Tests	11,803.30	8,500.00	8,500.00	0.00	0.00%
1100	641	Books & OPM	3,011.06	5,000.00	5,000.00	0.00	0.00%
1100	649	Other Informational Resources	3,200.82	2,700.00	2,700.00	0.00	0.00%
1100	650	Computer Software	3,555.90	3,000.00	3,000.00	0.00	0.00%
1100	731	New Equipment	0.00	1,000.00	1,000.00	0.00	0.00%
1100	735	Replacement Equipment	0.00	2,000.00	2,000.00	0.00	0.00%
1100	810	Dues & Fees	1,295.28	1,650.00	1,500.00	-150.00	-9.09%
		Total	22,866.36	24,450.00	24,300.00	-150.00	-0.61%
1110	114	General Education Aides	49,663.45	40,229.00	55,564.00	15,335.00	38.12%
1110	220	Social Security	3,630.94	3,077.52	4,250.65	1,173.13	38.12%
1110	250	Unemployment	0.00	184.00	276.00	92.00	50.00%
1110	260	Workers' Compensation	95.00	121.00	127.00	6.00	4.96%
		Total	53,389.39	43,611.52	60,217.65	16,606.13	38.08%
1120	114	Substitute Teacher Salaries	65.00	4,000.00	2,000.00	-2,000.00	-50.00%
1120	220	Social Security	4.97	306.00	153.00	-153.00	-50.00%
1120	250	Unemployment	0.00	0.00	0.00	0.00	0.00%

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1120	260	Workers' Compensation	10.00	12.00	13.00	1.00	8.33%
		Total	79.97	4,318.00	2,166.00	-2,152.00	-49.84%
		Regular Education Programs Total	1,643,563.47	1,796,789.46	1,839,111.66	42,322.20	2.36%
Student Support Programs							
1210	112	Student Support Teacher Salaries	28,516.02	28,032.00	28,873.00	841.00	3.00%
1210	114	SPED Para	43,353.79	44,150.00	57,036.00	12,886.00	0.00%
1210	220	Social Security (7.65%)	5,810.29	5,521.92	6,572.04	1,050.12	19.02%
1210	250	Unemployment	0.00	276.00	276.00	0.00	0.00%
1210	260	Workers' Compensation	64.00	217.00	228.00	11.00	5.07%
		Total	77,744.10	78,196.92	92,985.04	14,788.12	18.91%
1210	610	General Supplies/Paper/Tests	1,002.39	1,500.00	1,400.00	-100.00	-6.67%
1210	641	Books & Other Printed Media	203.50	500.00	500.00	0.00	0.00%
1210	731	New Equipment	250.00	0.00	250.00	250.00	0.00%
1210	810	Dues & Fees	71.00	550.00	300.00	-250.00	-45.45%
		Total	1,526.89	2,550.00	2,450.00	-100.00	-3.92%
Pre-School Program							
1214	112	Pre-School Teacher Salaries (1/2 time)	26,454.92	27,180.00	27,995.00	815.00	3.00%
1214	220	Social Security (7.65%)	2,018.74	2,079.27	2,141.62	62.35	3.00%
1214	250	Unemployment	0.00	92.00	92.00	0.00	0.00%
1214	260	Workers' Compensation	0.00	82.00	87.00	5.00	6.10%
		Total	28,473.66	29,433.27	30,315.62	882.35	3.00%
Student Support Services Expenses							
1212	122	Student Support Services Tutor Salaries (Smr)	-160.00	1,200.00	1,500.00	300.00	25.00%
1212	220	Social Security (7.65%)	375.15	91.80	114.75	22.95	25.00%
1212	232	Retirement (21.02%)	0.00	0.00	0.00	0.00	0.00%
1212	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
1212	260	Workers' Compensation	4.00	0.00	0.00	0.00	0.00%
		Total	219.15	1,291.80	1,614.75	322.95	25.00%
Other Special Programs Student Support Services							

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			2019-2020	2020-2021	2021-2022	to 2019-2020	Change
1290	561	Public (In State Tuition) Milford	50,306.00	100,000.00	120,000.00	20,000.00	20.00%
1290	564	Private Tuition (1)	0.00	0.00	2,000.00	2,000.00	0.00%
		Other Student Support Programs Total	50,306.00	100,000.00	122,000.00	22,000.00	22.00%
		Student Support Services Total	158,269.80	211,471.99	249,365.41	37,893.42	17.92%
Guidance Services							
2122	112	Guidance Salaries	0.00	1.00	1.00	0.00	0.00%
2122	220	Social Security (7.65%)	0.00	0.00	0.00	0.00	0.00%
2122	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
2122	260	Workers' Compensation	0.00	0.00	0.00	0.00	0.00%
		Guidance Services Total	0.00	1.00	1.00	0.00	0.00%
Health Services							
2134	112	Nurses Salary + weekends on call	35,133.02	36,187.00	43,723.00	7,536.00	20.83%
2134	213	Life Insurance	63.69	67.00	70.00	3.00	0.00%
2134	214	Disability Insurance	158.07	165.00	168.00	3.00	0.00%
2134	220	Social Security (7.65%)	2,687.63	2,768.31	3,344.81	576.50	20.82%
2134	232	Retirement (21.02%)	6,253.75	6,441.29	9,190.57	2,749.28	42.68%
2134	250	Unemployment	0.00	92.00	92.00	0.00	0.00%
2134	260	Workers' Compensation	89.00	100.00	100.00	0.00	0.00%
		Total	44,385.16	45,820.60	56,688.38	10,867.78	23.72%
2134	430	Repairs & Maintenance Services	150.00	225.00	200.00	-25.00	-11.11%
2134	610	General Supplies/Paper	508.05	725.00	700.00	-25.00	-3.45%
2134	641	Books & Other Printed Media	52.80	100.00	75.00	-25.00	-25.00%
2134	650	Computer Software	554.00	350.00	600.00	250.00	0.00%
2134	810	Dues and Fees	255.00	150.00	325.00	175.00	0.00%
		Total	1,519.85	1,550.00	1,900.00	350.00	22.58%
		Health Services Total	45,905.01	47,370.60	58,588.38	11,217.78	23.68%
SPED Support Services							
2142	310	Behavioral Specialist Services	7,210.38	5,400.00	6,000.00	600.00	0.00%

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			2019-2020	2020-2021	2021-2022	to 2019-2020	Change
2142	323	Psychologist Wages	37,300.08	38,271.00	40,799.00	2,528.00	6.61%
2142	213	Psychologist-Life Ins	67.38	0.00	135.00	135.00	0.00%
2142	214	Psychologist-Disability Ins	168.61	0.00	348.00	348.00	0.00%
2142	220	Social Security (7.65%)	2,842.56	2,927.73	3,121.12	193.39	0.00%
2142	232	Psychologist Retirement (21.02%)	6,614.14	6,812.00	8,575.95	1,763.95	0.00%
2152	323	Speech Services	20,458.60	31,666.00	25,000.00	-6,666.00	-21.05%
2163	323	Occupational/Phys Therapy Services	19,868.74	23,484.00	24,189.00	705.00	3.00%
2163	220	Social Security (7.65%)	1,861.43	1,796.53	1,850.46	53.93	0.00%
2163	250	SPED Support Unemployment	0.00	92.00	92.00	0.00	0.00%
2163	260	SPED Support Workers Comp	0.00	71.00	75.00	4.00	0.00%
		SPED Support Services Total	96,391.92	110,520.26	110,185.53	-334.73	-0.30%
Improvement of Instruction Services							
2210	240	Principal Tuition Reimbursement	0.00	500.00	500.00	0.00	0.00%
2210	241	Professional Development	0.00	500.00	500.00	0.00	0.00%
2210	290	Staff Development & Career Ladder	4,022.99	8,000.00	5,000.00	-3,000.00	-37.50%
2210	291	Para Staff Development & Career Ladder	325.00	1,000.00	500.00	-500.00	-50.00%
2210	220	Staff Development FICA	204.24	688.50	420.75	-267.75	0.00%
2210	232	Staff Development Retirement	482.98	1,424.00	1,051.00	-373.00	0.00%
2210	213	Prof Develop-Life & Disability	12.18	0.00	0.00	0.00	0.00%
2210	292	District level Professional Development	50.00	1,350.00	0.00	-1,350.00	-100.00%
		Impr. of Instr. Services Total	5,097.39	13,462.50	7,971.75	-5,490.75	-40.79%
Support Services - Instruction							
2212	290	Inst. & Curriculum Development	0.00	100.00	100.00	0.00	0.00%
		Support Serv. Instr. Total	0.00	100.00	100.00	0.00	0.00%
Executive Administration Services SAU #89							
2290	112	Superintendent Services	40,903.72	42,131.00	43,395.00	1,264.00	3.00%
2290	213	Life Insurance	67.60	70.00	70.00	0.00	0.00%
2290	214	Disability Insurance	26.40	189.00	192.00	3.00	0.00%
2290	220	Social Security (7.65%)	2,949.18	3,223.02	3,319.72	96.70	3.00%

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2290	232	Retirement (21.02%)	7,281.04	7,499.32	9,121.63	1,622.31	0.00%
2290	250	Unemployment	0.00	92.00	46.00	-46.00	-50.00%
2290	260	Workers' Compensation	102.00	130.00	130.00	0.00	0.00%
2290	580	Conference/Travel	0.00	100.00	100.00	0.00	0.00%
2290	610	Supplies	-100.00	50.00	100.00	50.00	0.00%
2290	731	Equipment Costs	0.00	0.00	0.00	0.00	0.00%
2290	810	Dues & Fees	0.00	100.00	100.00	0.00	0.00%
		Total	51,229.94	53,584.34	56,574.35	2,990.01	5.58%
2295	112	Director Student Services	36,425.06	36,951.00	40,799.00	3,848.00	10.41%
2295	213	Life Insurance	65.74	68.00	70.00	2.00	0.00%
2295	214	Short Term Disability	164.97	170.00	174.00	4.00	0.00%
2295	220	Social Security (7.65%)	2,799.78	2,826.75	3,121.12	294.37	10.41%
2295	232	Retirement (21.02%)	6,385.34	6,577.28	8,575.95	1,998.67	0.00%
2295	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
2295	260	Workers' Compensation	91.00	111.00	100.00	-11.00	-9.91%
2295	580	Conference/Travel	0.00	200.00	200.00	0.00	0.00%
2295	810	Dues & Fees	530.00	600.00	550.00	-50.00	-8.33%
		Total	46,461.89	47,504.03	53,590.07	6,086.04	12.81%
2300	321	Business Manager/Accounting Services	35,061.60	35,000.00	36,500.00	1,500.00	4.29%
		Executive Administration Services SAU #89	132,753.43	136,088.37	146,664.42	10,576.05	7.77%
School Board Services							
2311	320	School Board Expense	400.00	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	490.00	910.00	910.00	0.00	0.00%
2315	320	Moderator	120.00	120.00	120.00	0.00	0.00%
2316	320	District Meeting Expense	60.00	150.00	150.00	0.00	0.00%
2317	330	Other Profess. Services (Audit)	8,795.00	9,000.00	9,000.00	0.00	0.00%
2318	330	Other Profess. Services (Legal)	514.50	1,500.00	1,000.00	-500.00	-33.33%
2319	319	Supervisors/Town	0.00	75.00	75.00	0.00	0.00%
2319	534	Postage	0.00	0.00	0.00	0.00	0.00%

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			2019-2020	2020-2021	2021-2022	to 2019-2020	Change
2319	540	Advertising	358.75	650.00	650.00	0.00	0.00%
2319	610	General Supplies/Paper	33.98	100.00	100.00	0.00	0.00%
2319	810	Dues & Fees	5,999.56	3,000.00	3,100.00	100.00	3.33%
2319	890	Miscell. (Town Report / Ballots)	297.06	600.00	400.00	-200.00	-33.33%
		School Board Services Total	18,118.85	17,655.00	17,055.00	-600.00	-3.40%
Support Services - School Administration							
2410	113	Principal's Salary	40,903.72	42,131.00	43,395.00	1,264.00	3.00%
2410	213	Life Insurance	67.38	70.00	70.00	0.00	0.00%
2410	214	Disability Insurance	26.36	189.00	192.00	3.00	0.00%
2410	220	Social Security (7.65%)	2,949.18	3,223.02	3,319.72	96.70	3.00%
2410	232	Retirement (21.02%)	7,280.78	7,499.32	9,121.63	1,622.31	21.63%
2410	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
2410	260	Workers' Compensation	102.00	130.00	135.00	5.00	3.85%
		Total	51,329.42	53,242.34	56,233.35	2,991.01	5.62%
2410	430	Repairs & Maintenance Services	0.00	100.00	100.00	0.00	0.00%
2410	531	Telephone & Internet	3,824.25	5,600.00	6,400.00	800.00	14.29%
2410	534	Postage	502.85	600.00	600.00	0.00	0.00%
2410	550	Printing	183.89	300.00	250.00	-50.00	-16.67%
2410	580	Travel/Conferences	0.00	50.00	50.00	0.00	0.00%
2410	610	General Supplies/Paper	811.33	2,000.00	1,000.00	-1,000.00	-50.00%
2410	641	Books & Other Printed Media	0.00	0.00	0.00	0.00	0.00%
2410	650	Computer Software	2,278.50	2,300.00	2,450.00	150.00	6.52%
2410	810	Dues & Fees	0.00	200.00	200.00	0.00	0.00%
		Total	7,600.82	11,150.00	11,050.00	-100.00	-0.90%
2411	114	Secretary's Salary	40,778.92	42,002.00	43,262.00	1,260.00	3.00%
2411	213	Life Insurance	73.00	75.00	77.00	2.00	2.67%
2411	214	Disability Insurance	184.22	190.00	192.00	2.00	1.05%
2411	220	Social Security (7.65%)	2,786.16	3,213.15	3,309.54	96.39	3.00%
2411	232	Retirement (14.06%)	4,554.94	4,691.62	6,082.64	1,391.02	29.65%
2411	250	Unemployment	0.00	92.00	92.00	0.00	0.00%
2411	260	Workers' Compensation	104.00	126.00	134.00	8.00	6.35%

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		Total	48,481.24	50,389.77	53,149.18	2,759.41	5.48%
2490	890	Graduation Expense	330.80	300.00	400.00	100.00	33.33%
		Total	330.80	300.00	400.00	100.00	33.33%
		School Administration Total	107,742.28	115,082.11	120,832.53	5,750.42	5.00%
Operation & Maintenance of Plant Services							
2620	114	Custodian Salaries	44,892.48	43,497.00	44,802.00	1,305.00	3.00%
2620	120	Night Custodian	182.70	750.00	8,100.00	7,350.00	980.00%
2620	213	Life Insurance	76.08	78.00	80.00	2.00	2.56%
2620	214	Disability Insurance	190.09	190.00	200.00	10.00	5.26%
2620	220	Social Security (7.65%)	3,088.56	3,327.52	3,427.35	99.83	3.00%
2620	232	Retirement (14.06%)	4,811.00	4,859.00	6,299.16	1,440.16	29.64%
2620	250	Unemployment	0.00	92.00	92.00	0.00	0.00%
2620	260	Workers Compensation	1,180.08	1,374.00	1,072.00	-302.00	-21.98%
		Total	54,420.99	54,167.52	64,072.51	9,904.99	18.29%
2620	321	Gen. Maintenance (Contr. Serv.)	41,537.69	8,000.00	9,500.00	1,500.00	18.75%
2620	411	Water/Sewer	2,282.00	4,100.00	3,000.00	-1,100.00	-26.83%
2620	421	Disposal Services	1,365.00	1,400.00	1,400.00	0.00	0.00%
2620	422	Snow/Sand Removal Services	40.00	75.00	75.00	0.00	0.00%
2620	424	Lawn & Grounds Care	684.95	2,000.00	1,500.00	-500.00	-25.00%
2620	430	Repairs & Maintenance Services	7,745.48	6,000.00	6,000.00	0.00	0.00%
2620	520	Building Insurance	4,519.81	5,200.00	5,000.00	-200.00	-3.85%
2620	610	General Supplies/Paper	4,362.44	5,200.00	5,200.00	0.00	0.00%
2620	622	Electricity	23,946.10	28,500.00	25,000.00	-3,500.00	-12.28%
2620	624	Oil/Pellets	15,132.51	22,000.00	18,000.00	-4,000.00	-18.18%
2620	650	Computer Software	0.00	1,000.00	1,000.00	0.00	0.00%
2620	731	New Equipment -	0.00	1,000.00	1,000.00	0.00	0.00%
2620	780	POD Rental	0.00	0.00	1,500.00	1,500.00	100.00%
2620	735	Replacement Equip. - General	1,111.38	3,000.00	3,000.00	0.00	0.00%
		Total	102,727.36	87,475.00	81,175.00	-6,300.00	-7.20%
		Operation & Maint. Total	157,148.35	141,642.52	145,247.51	3,604.99	2.55%

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Student Transportation Services							
2721	519	Student Transportation	104,672.40	128,264.00	130,830.00	2,566.00	2.00%
2722	519	SPED Transportation (All)	0.00	0.00	0.00	0.00	0.00%
2725	519	Field Trip Transportation	0.00	150.00	150.00	0.00	0.00%
		Student Transportation Total	104,672.40	128,414.00	130,980.00	2,566.00	2.00%
Information Management Services							
2844	323	IT Contracted Services	4,590.00	13,000.00	7,000.00	-6,000.00	-46.15%
2844	220	Social Security (7.65%)	15.30	0.00	0.00	0.00	0.00%
2844	610	General Supplies	0.00	200.00	200.00	0.00	0.00%
2844	731	Replacement Equipment	2,770.00	9,000.00	3,000.00	-6,000.00	0.00%
		Total	7,375.30	22,200.00	10,200.00	-12,000.00	-54.05%
		Total Prior to Debt Service & Food Service	2,477,038.20	2,740,797.81	2,836,303.19	95,505.38	3.48%
Debt Service							
5110	910	Principal on Debt	250,000.00	245,000.00	245,000.00	0.00	0.00%
5120	830	Interest on Debt	112,695.76	108,407.00	94,348.00	-14,059.00	-12.97%
		Debt Service Total	362,695.76	353,407.00	339,348.00	-14,059.00	-3.98%
Food Services							
5220	213	Life Insurance	73.81	75.00	75.00	0.00	0.00%
5220	214	Disability Insurance	192.41	185.00	180.00	-5.00	-2.70%
5220	220	Social Security (7.65%)	2,910.25	3,116.15	3,151.80	35.65	1.14%
5220	232	Retirement (14.06%)	4,018.24	4,549.99	5,792.72	1,242.73	27.31%
5220	250	Unemployment	0.00	92.00	92.00	0.00	0.00%
5220	511	Food Service Salary	36,144.38	40,734.00	41,200.00	466.00	1.14%
5220	512	Salary Substitutes	1,896.00	500.00	500.00	0.00	0.00%
5220	521	Food & Milk	16,215.46	22,000.00	23,500.00	1,500.00	6.82%
5220	526	Worker Comp	1,085.00	985.00	985.00	0.00	0.00%
5220	543	Repairs to Equip	0.00	1,000.00	1,000.00	0.00	0.00%
5220	561	Supplies	750.89	1,500.00	1,500.00	0.00	0.00%

MASON SCHOOL DISTRICT
 PROPOSED BUDGET 2021-2022

	12/14/20		Actual	Adopted	Proposed	Variance	%
			2019-2020	2020-2021	2021-2022	to 2019-2020	Change
		Total Food Service	63,286.44	74,737.14	77,976.52	3,239.38	4.33%
		Operating Budget Grand Total	2,903,020.40	3,168,941.95	3,253,627.71	84,685.76	2.67%