

MASON SCHOOL DISTRICT -  
 DEFAULT BUDGET 2019-20 COMPARISON TO PROPOSED  
 2019-20

			Actual	Adopted	Default	Proposed	Variance Default	
			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
<b>Regular Education Programs (Out-of-District)</b>								
1100	562	Regular Ed. TUITION Milford (85)	1,008,377.33	1,137,815.00	1,058,760.00	1,058,760.00	0.00	This Contract was voter approved, so increases can be included, number of projected 19-20 students' needs to be used for quantity.
		<b>Total</b>	<b>1,008,377.33</b>	<b>1,137,815.00</b>	<b>1,058,760.00</b>	<b>1,058,760.00</b>	<b>0.00</b>	
<b>Regular Education Programs (In-District)</b>								
1100	112	Teacher Salaries (K-5) and Specialists	309,898.84	347,722.00	347,722.00	357,528.00	9,806.00	Same as 2018-19
1100	211	Medical Insurance	181,557.73	229,249.00	229,249.00	237,958.00	8,709.00	Same as 2018-19
1100	212	Dental Insurance	16,162.61	14,219.00	14,219.00	11,201.00	-3,018.00	Same as 2018-19
1100	213	Life Insurance	450.66	485.00	485.00	490.00	5.00	Same as 2018-19
1100	214	Disability Insurance	1,080.60	1,195.00	1,195.00	1,325.00	130.00	Same as 2018-19
1100	220	Social Security (7.65%)	23,428.17	26,600.73	26,600.73	27,350.89	750.16	Same as 2018-19
1100	232	Retirement (17.8%)	42,589.60	52,335.00	53,662.00	54,893.00	1,231.00	Rate Increase 17.36 to 17.8
1100	250	Unemployment	847.00	724.00	724.00	713.00	-11.00	Same as 2018-19
1100	260	Workers' Compensation	968.17	1,031.00	1,031.00	1,151.00	120.00	Same as 2018-19
		<b>Total</b>	<b>576,983.38</b>	<b>673,560.73</b>	<b>674,887.73</b>	<b>692,609.89</b>	<b>17,722.16</b>	
1100	430	Repairs/ Maintenance Services	0.00	500.00	500.00	500.00	0.00	Same as 2018-19
1100	580	Travel/Conferences	0.00	150.00	150.00	100.00	-50.00	Same as 2018-19
1100	610	General Supplies/Paper/Tests	11,868.58	8,500.00	8,500.00	8,500.00	0.00	Same as 2018-19
1100	641	Books & OPM	3,219.17	5,000.00	5,000.00	5,000.00	0.00	Same as 2018-19
1100	649	Other Informational Resources	2,180.64	3,200.00	3,200.00	2,500.00	-700.00	Same as 2018-19
1100	650	Computer Software	2,497.44	3,000.00	3,000.00	3,000.00	0.00	Same as 2018-19
1100	731	New Equipment	1,776.42	1,000.00	1,000.00	1,000.00	0.00	Same as 2018-19
1100	735	Replacement Equipment	310.99	3,000.00	3,000.00	2,000.00	-1,000.00	Same as 2018-19
1100	810	Dues & Fees	265.47	1,000.00	1,000.00	500.00	-500.00	Same as 2018-19
		<b>Total</b>	<b>22,118.71</b>	<b>25,350.00</b>	<b>25,350.00</b>	<b>23,100.00</b>	<b>-2,250.00</b>	
1110	114	General Education Aides	55,007.57	62,739.00	62,739.00	37,438.00	-25,301.00	Position change to 1210 leave in default
1110	220	Social Security	4,046.86	4,799.53	4,799.53	2,864.01	-1,935.52	Position change to 1210 leave in default
1110	250	Unemployment	264.00	264.00	264.00	162.00	-102.00	Position change to 1210 leave in default
1110	260	Workers' Compensation	220.00	196.00	196.00	121.00	-75.00	Position change to 1210 leave in default
		<b>Total</b>	<b>59,538.43</b>	<b>67,998.53</b>	<b>67,998.53</b>	<b>40,585.01</b>	<b>-27,413.52</b>	
1120	114	Substitute Teacher Salaries	1,065.00	5,000.00	5,000.00	4,000.00	-1,000.00	Same as 2018-19

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			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
1120	220	Social Security	81.44	382.50	382.50	306.00	-76.50	Same as 2018-19
1120	250	Unemployment	30.00	30.00	30.00	0.00	-30.00	Same as 2018-19
1120	260	Workers' Compensation	4.00	20.00	20.00	26.00	6.00	Same as 2018-19
		<b>Total</b>	<b>1,180.44</b>	<b>5,432.50</b>	<b>5,432.50</b>	<b>4,332.00</b>	<b>-1,100.50</b>	
		<b>Regular Education Programs Total</b>	<b>1,668,198.29</b>	<b>1,910,156.76</b>	<b>1,832,428.76</b>	<b>1,819,386.90</b>	<b>-13,041.86</b>	
<b>Student Support Programs</b>								
1210	112	Student Support Teacher Salaries	24,792.73	24,714.00	24,714.00	25,213.00	499.00	Same as 2018-19
1210	114	SPED Paras	0.00	0.00	0.00	38,526.00	38,526.00	Left in 1110 for default budget
1210	220	Social Security (7.65%)	2,307.97	1,890.62	1,890.62	4,876.03	2,985.41	Same as 2018-19
1210	250	Unemployment	88.00	88.00	88.00	162.00	74.00	Same as 2018-19
1210	260	Workers' Compensation	102.00	108.00	108.00	156.00	48.00	Same as 2018-19
		<b>Total</b>	<b>27,290.70</b>	<b>26,800.62</b>	<b>26,800.62</b>	<b>68,933.03</b>	<b>42,132.41</b>	
1210	610	General Supplies/Paper/Tests	649.12	750.00	750.00	750.00	0.00	Same as 2018-19
1210	641	Books & Other Printed Media	793.10	0.00	0.00	500.00	500.00	Same as 2018-19
1210	731	New Equipment	0.00	0.00	0.00	0.00	0.00	Same as 2018-19
1210	810	Dues & Fees	530.00	700.00	700.00	200.00	-500.00	Same as 2018-19
		<b>Total</b>	<b>1,972.22</b>	<b>1,450.00</b>	<b>1,450.00</b>	<b>1,450.00</b>	<b>0.00</b>	
<b>Pre-School Program</b>								
1214	112	Pre-School Teacher Salaries (1/2 time)	19,999.98	20,600.00	20,600.00	26,388.00	5,788.00	Same as 2018-19
1214	220	Social Security (7.65%)	1,529.89	1,575.90	1,575.90	2,018.68	442.78	Same as 2018-19
1214	250	Unemployment	88.00	88.00	88.00	81.00	-7.00	Same as 2018-19
1214	260	Workers' Compensation	42.00	92.00	92.00	68.00	-24.00	Same as 2018-19
		<b>Total</b>	<b>21,659.87</b>	<b>22,355.90</b>	<b>22,355.90</b>	<b>28,555.68</b>	<b>6,199.78</b>	
1210	734	Pre-School Assessment POMS	0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Student Support Services Expenses</b>								
1212	122	Student Support Services Tutor Salaries (Smr)	1,012.31	1,500.00	1,500.00	1,500.00	0.00	Same as 2018-19
1212	220	Social Security (7.65%)	151.32	114.75	114.75	114.75	0.00	Same as 2018-19
1212	232	Retirement (17.80%)	0.00	0.00	0.00	0.00	0.00	Same as 2018-19
1212	250	Unemployment	13.00	13.00	13.00	0.00	-13.00	Same as 2018-19
1212	260	Workers' Compensation	0.00	6.00	6.00	0.00	-6.00	Same as 2018-19
		<b>Total</b>	<b>1,176.63</b>	<b>1,633.75</b>	<b>1,633.75</b>	<b>1,614.75</b>	<b>-19.00</b>	

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			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
<b>Other Special Programs Student Support Services</b>								
1290	561	Public (In State Tuition) Milford	84,956.00	120,000.00	100,000.00	100,000.00	0.00	Due to nature of service, adjust to 19-20 projected
1290	564	Private Tuition (1)	0.00	1.00	0.00	0.00	0.00	Due to nature of service, adjust to 19-20 projected
		<b>Other Student Support Programs Total</b>	<b>84,956.00</b>	<b>120,001.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	
		<b>Student Support Services Total</b>	<b>137,055.42</b>	<b>172,241.27</b>	<b>152,240.27</b>	<b>200,553.47</b>	<b>48,313.19</b>	
<b>Guidance Services</b>								
2122	112	Guidance Salaries	14,243.84	25,000.00	1.00	1.00	0.00	Position reduced, so remove from de
2122	220	Social Security (7.65%)	1,089.66	1,912.50	0.00	0.00	0.00	Position reduced, so remove from de
2122	250	Unemployment	88.00	88.00	0.00	0.00	0.00	Position reduced, so remove from de
2122	260	Workers' Compensation	82.00	30.00	0.00	0.00	0.00	Position reduced, so remove from de
		<b>Guidance Services Total</b>	<b>15,503.50</b>	<b>27,030.50</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	
<b>Health Services</b>								
2134	112	Nurses Salary	33,277.66	34,276.00	34,276.00	35,133.00	857.00	Same as 2018-19
2134	213	Life Insurance	59.11	60.00	60.00	59.00	-1.00	Same as 2018-19
2134	214	Disability Insurance	147.38	146.00	146.00	149.00	3.00	Same as 2018-19
2134	220	Social Security (7.65%)	2,545.66	2,622.11	2,622.11	2,687.67	65.56	Same as 2018-19
2134	232	Retirement (17.80%)	5,776.94	5,950.31	6,133.31	6,253.67	120.36	Rate Increase 17.36 to 17.8
2134	250	Unemployment	88.00	88.00	88.00	81.00	-7.00	Same as 2018-19
2134	260	Workers' Compensation	100.00	116.00	116.00	100.00	-16.00	Same as 2018-19
		<b>Total</b>	<b>41,994.75</b>	<b>43,258.42</b>	<b>43,441.42</b>	<b>44,463.35</b>	<b>1,021.93</b>	
2134	430	Repairs & Maintenance Services	200.00	150.00	150.00	225.00	75.00	Same as 2018-19
2134	610	General Supplies/Paper	486.14	725.00	725.00	725.00	0.00	Same as 2018-19
2134	641	Books & Other Printed Media	0.00	100.00	100.00	100.00	0.00	Same as 2018-19
2134	650	Computer Software	325.00	350.00	350.00	350.00	0.00	Same as 2018-19
2134	810	Dues and Fees	125.00	100.00	100.00	150.00	50.00	Same as 2018-19
		<b>Total</b>	<b>1,136.14</b>	<b>1,425.00</b>	<b>1,425.00</b>	<b>1,550.00</b>	<b>125.00</b>	
		<b>Health Services Total</b>	<b>43,130.89</b>	<b>44,683.42</b>	<b>44,866.42</b>	<b>46,013.35</b>	<b>1,146.93</b>	
<b>SPED Support Services</b>								
2142	310	Behavioral Specialist Services	2,262.50	0.00	5,200.00	5,200.00	0.00	Direct Student Services, must be provided so in default at proposed

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2142	323	Psychologist Wages	6,000.02	6,000.00	37,156.00	37,156.00	0.00	Direct Student Services, must be provided so in default at proposed
2142	220	Social Security (7.65%)	458.90	0.00	2,842.43	2,842.43	0.00	Direct Student Services, must be provided so in default at proposed
2142	232	Psychologist Retirement (17.8%)	0.00	0.00	6,613.77	6,613.77	0.00	Direct Student Services, must be provided so in default at proposed
2152	323	Speech Services	21,415.11	28,712.00	30,744.00	30,744.00	0.00	Direct Student Services, must be provided so in default at proposed
2163	323	Occupational/Phys Therapy Services	17,500.00	18,832.00	19,815.00	19,815.00	0.00	Direct Student Services, must be provided so in default at proposed
2163	220	Social Security (7.65%)	1,639.59	1,899.65	1,515.85	1,515.85	0.00	Direct Student Services, must be provided so in default at proposed
2163	250	SPED Support Unemployment	88.00	88.00	12.00	12.00	0.00	Direct Student Services, must be provided so in default at proposed
2163	260	SPED Support Workers Comp	0.00	21.00	133.00	133.00	0.00	Direct Student Services, must be provided so in default at proposed
		<b>SPED Support Services Total</b>	<b>49,364.12</b>	<b>55,552.65</b>	<b>104,032.05</b>	<b>104,032.05</b>	<b>0.00</b>	
<b>Improvement of Instruction Services</b>								
2210	240	Principal Tuition Reimbursement	145.00	1,000.00	1,000.00	500.00	-500.00	Same as 2018-19
2210	241	Professional Development	0.00	500.00	500.00	500.00	0.00	Same as 2018-19
2210	290	Staff Development & Career Ladder	6,228.00	8,000.00	8,000.00	8,000.00	0.00	Same as 2018-19
2210	291	Para Staff Development & Career Ladder	600.00	1,000.00	1,000.00	1,000.00	0.00	Same as 2018-19
2210	220	Staff Development FICA	462.83	688.50	688.50	688.50	0.00	Same as 2018-19
2210	232	Staff Development Retirement	694.38	1,564.20	1,564.20	750.00	-814.20	Same as 2018-19
2210	213	Prof Develop-Life & Disability	6.89	20.00	20.00	0.00	-20.00	Same as 2018-19
2210	292	District level Professional Development	1,827.45	2,000.00	2,000.00	1,350.00	-650.00	Same as 2018-19
		<b>Impr. of Instr. Services Total</b>	<b>9,964.55</b>	<b>14,772.70</b>	<b>14,772.70</b>	<b>12,788.50</b>	<b>-1,984.20</b>	
<b>Support Services - Instruction</b>								
2212	290	Inst. & Curriculum Development	0.00	200.00	200.00	100.00	-100.00	Same as 2018-19

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			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
<b>Support Serv. Instr. Total</b>			<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	<b>100.00</b>	<b>-100.00</b>	
<b>Executive Administration Services SAU #89</b>								
2290	112	Superintendent Services	38,437.62	39,590.00	39,590.00	40,105.00	515.00	Same as 2018-19
2290	213	Life Insurance	66.94	250.00	250.00	68.00	-182.00	Same as 2018-19
2290	214	Disability Insurance	169.89	0.00	0.00	171.00	171.00	Same as 2018-19
2290	220	Social Security (7.65%)	2,761.38	3,028.64	3,028.64	3,068.03	39.39	Same as 2018-19
2290	232	Retirement (17.8%)	6,672.87	6,872.82	7,047.02	7,138.69	91.67	Rate Increase 17.36 to 17.8
2290	250	Unemployment	44.00	44.00	44.00	40.00	-4.00	Same as 2018-19
2290	260	Workers' Compensation	222.00	142.00	142.00	66.00	-76.00	Same as 2018-19
2290	580	Conference/Travel	0.00	600.00	600.00	100.00	-500.00	Same as 2018-19
2290	610	Supplies	0.00	50.00	50.00	50.00	0.00	Same as 2018-19
2290	731	Equipment Costs	0.00	0.00	0.00	0.00	0.00	Same as 2018-19
2290	810	Dues & Fees	175.00	1,100.00	1,100.00	1,200.00	100.00	Same as 2018-19
<b>Total</b>			<b>48,549.70</b>	<b>51,677.46</b>	<b>51,851.66</b>	<b>52,006.72</b>	<b>155.06</b>	
2295	112	Director Student Services	20,243.86	35,000.00	35,000.00	35,875.00	875.00	Same as 2018-19
2295	213	Life Insurance	1.32	0.00	0.00	108.00	108.00	Same as 2018-19
2295	214	Short Term Disability	3.33	0.00	0.00	274.00	274.00	Same as 2018-19
2295	220	Social Security (7.65%)	1,621.82	2,677.50	2,677.50	2,744.44	66.94	Same as 2018-19
2295	232	Retirement (17.8%)	173.65	0.00	0.00	6,385.75	6,385.75	Same as 2018-19
2295	250	Unemployment	88.00	88.00	88.00	81.00	-7.00	Same as 2018-19
2295	260	Workers' Compensation	264.00	52.00	52.00	116.00	64.00	Same as 2018-19
2295	580	Conference/Travel	0.00	420.00	420.00	200.00	-220.00	Same as 2018-19
2295	810	Dues & Fees	0.00	500.00	500.00	600.00	100.00	Same as 2018-19
<b>Total</b>			<b>22,395.98</b>	<b>38,737.50</b>	<b>38,737.50</b>	<b>46,384.19</b>	<b>7,646.69</b>	
2300	321	Business Manager/Accounting Services	31,944.20	34,000.00	34,000.00	34,000.00	0.00	Same as 2018-19
<b>Executive Administration Services SAU #89</b>			<b>102,889.88</b>	<b>124,414.96</b>	<b>124,589.16</b>	<b>132,390.91</b>	<b>7,801.75</b>	
<b>School Board Services</b>								
2310	320	Census Enumerator	0.00	20.00	20.00	0.00	-20.00	Same as 2018-19
2311	320	School Board Expense	400.00	500.00	500.00	500.00	0.00	Same as 2018-19
2312	320	School District Clerk	500.00	500.00	500.00	500.00	0.00	Same as 2018-19
2313	320	School District Treasurer	550.00	550.00	550.00	550.00	0.00	Same as 2018-19
2314	320	School District Secretary	770.00	910.00	910.00	910.00	0.00	Same as 2018-19
2315	320	Moderator	120.00	120.00	120.00	120.00	0.00	Same as 2018-19
2316	320	District Meeting Expense	189.00	75.00	75.00	125.00	50.00	Same as 2018-19

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2317	330	Other Profess. Services (Audit)	9,000.00	9,000.00	9,000.00	9,000.00	0.00	Same as 2018-19
2318	330	Other Profess. Services (Legal)	852.75	1,000.00	1,000.00	1,000.00	0.00	Same as 2018-19
2319	319	Supervisors/Town	0.00	50.00	50.00	75.00	25.00	Same as 2018-19
2319	534	Postage	0.00	50.00	50.00	0.00	-50.00	Same as 2018-19
2319	540	Advertising	653.69	500.00	500.00	525.00	25.00	Same as 2018-19
2319	610	General Supplies/Paper	62.00	100.00	100.00	100.00	0.00	Same as 2018-19
2319	810	Dues & Fees	2,974.78	100.00	100.00	3,000.00	2,900.00	Same as 2018-19
2319	890	Miscell. (Town Report / Ballots)	696.00	500.00	500.00	700.00	200.00	Same as 2018-19
		<b>School Board Services Total</b>	<b>16,768.22</b>	<b>13,975.00</b>	<b>13,975.00</b>	<b>17,105.00</b>	<b>3,130.00</b>	
<b>Support Services - School Administration</b>								
2410	113	Principal's Salary	38,437.62	39,590.00	39,590.00	40,105.00	515.00	Same as 2018-19
2410	213	Life Insurance	66.90	50.00	50.00	68.00	18.00	Same as 2018-19
2410	214	Disability Insurance	169.68	130.00	130.00	171.00	41.00	Same as 2018-19
2410	220	Social Security (7.65%)	2,760.88	3,028.64	3,028.64	3,068.03	39.39	Same as 2018-19
2410	232	Retirement (17.8%)	6,672.62	6,872.82	7,047.02	7,138.69	91.67	Rate Increase 17.36 to 17.8
2410	250	Unemployment	44.00	44.00	44.00	40.00	-4.00	Same as 2018-19
2410	260	Workers' Compensation	100.00	52.00	52.00	66.00	14.00	Same as 2018-19
		<b>Total</b>	<b>48,251.70</b>	<b>49,767.46</b>	<b>49,941.66</b>	<b>50,656.72</b>	<b>715.06</b>	
2410	430	Repairs & Maintenance Services	0.00	100.00	100.00	100.00	0.00	Same as 2018-19
2410	531	Telephone & Internet	1,730.93	5,500.00	5,500.00	5,100.00	-400.00	Same as 2018-19
2410	534	Postage	463.88	500.00	500.00	550.00	50.00	Same as 2018-19
2410	550	Printing	261.10	500.00	500.00	500.00	0.00	Same as 2018-19
2410	580	Travel/Conferences	0.00	200.00	200.00	50.00	-150.00	Same as 2018-19
2410	610	General Supplies/Paper	1,401.87	2,000.00	2,000.00	2,000.00	0.00	Same as 2018-19
2410	641	Books & Other Printed Media	0.00	0.00	0.00	0.00	0.00	Same as 2018-19
2410	650	Computer Software	2,617.45	2,100.00	2,100.00	2,800.00	700.00	Same as 2018-19
2410	810	Dues & Fees	0.00	200.00	200.00	200.00	0.00	Same as 2018-19
		<b>Total</b>	<b>6,475.23</b>	<b>11,100.00</b>	<b>11,100.00</b>	<b>11,300.00</b>	<b>200.00</b>	
2411	114	Secretary's Salary	38,625.08	39,784.00	39,784.00	40,779.00	995.00	Same as 2018-19
2411	213	Life Insurance	68.38	71.00	71.00	68.00	-3.00	Same as 2018-19
2411	214	Disability Insurance	172.12	174.00	174.00	172.00	-2.00	Same as 2018-19
2411	220	Social Security (7.65%)	2,642.50	3,043.48	3,043.48	3,119.59	76.11	Same as 2018-19
2411	232	Retirement (11.17%)	4,395.56	4,527.42	4,443.87	4,555.01	111.14	Rate Reduction 11.38 to 11.17
2411	250	Unemployment	88.00	88.00	88.00	88.00	0.00	Same as 2018-19
2411	260	Workers' Compensation	119.00	144.00	144.00	131.00	-13.00	Same as 2018-19

MASON SCHOOL DISTRICT -  
 DEFAULT BUDGET 2019-20 COMPARISON TO PROPOSED  
 2019-20

			Actual	Adopted	Default	Proposed	Variance Default	
			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
<b>Total</b>			<b>46,110.64</b>	<b>47,831.90</b>	<b>47,748.35</b>	<b>48,912.61</b>	<b>1,164.26</b>	
2490	890	Graduation Expense	291.33	300.00	300.00	300.00	0.00	Same as 2018-19
<b>Total</b>			<b>291.33</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	
<b>School Administration Total</b>			<b>101,128.90</b>	<b>108,999.36</b>	<b>109,090.01</b>	<b>111,169.33</b>	<b>2,079.32</b>	
<b>Operation &amp; Maintenance of Plant Services</b>								
2620	114	Custodian Salaries	40,212.29	41,200.00	41,200.00	42,230.00	1,030.00	Same as 2018-19
2620	120	Night Custodian	0.00	2,000.00	2,000.00	750.00	-1,250.00	Same as 2018-19
2620	213	Life Insurance	72.02	76.00	76.00	72.00	-4.00	Same as 2018-19
2620	214	Disability Insurance	182.78	185.00	185.00	183.00	-2.00	Same as 2018-19
2620	220	Social Security (7.65%)	2,714.01	3,151.80	3,151.80	3,230.60	78.79	Same as 2018-19
2620	232	Retirement (11.17%)	4,566.85	4,688.56	4,602.04	4,717.09	115.05	Rate Reduction 11.38 to 11.17
2620	250	Unemployment	88.00	88.00	88.00	81.00	-7.00	Same as 2018-19
2620	260	Workers Compensation	1,155.00	1,096.00	1,096.00	1,112.00	16.00	Same as 2018-19
<b>Total</b>			<b>48,990.95</b>	<b>52,485.36</b>	<b>52,398.84</b>	<b>52,375.69</b>	<b>-23.15</b>	
2620	321	Gen. Maintenance (Contr. Serv.)	7,726.88	4,700.00	4,700.00	7,000.00	2,300.00	Same as 2018-19
2620	411	Water/Sewer	3,509.30	3,000.00	3,000.00	4,100.00	1,100.00	Same as 2018-19
2620	421	Disposal Services	1,604.90	1,500.00	1,500.00	1,400.00	-100.00	Same as 2018-19
2620	422	Snow/Sand Removal Services	0.00	75.00	75.00	75.00	0.00	Same as 2018-19
2620	424	Lawn & Grounds Care	983.04	750.00	750.00	1,250.00	500.00	Same as 2018-19
2620	430	Repairs & Maintenance Services	4,972.32	5,500.00	5,500.00	5,500.00	0.00	Same as 2018-19
2620	520	Building Insurance	5,133.00	4,752.00	4,752.00	4,230.00	-522.00	Same as 2018-19
2620	610	General Supplies/Paper	4,973.60	5,000.00	5,000.00	5,000.00	0.00	Same as 2018-19
2620	622	Electricity	21,244.36	19,000.00	19,000.00	23,500.00	4,500.00	Same as 2018-19
2620	624	Oil/Pellets	12,899.96	13,500.00	13,500.00	17,500.00	4,000.00	Same as 2018-19
2620	650	Computer Software	1,200.00	2,160.00	2,160.00	1,000.00	-1,160.00	Same as 2018-19
2620	731	New Equipment -	229.99	2,000.00	2,000.00	1,000.00	-1,000.00	Same as 2018-19
2620	735	Replacement Equip. - General	7,050.44	3,000.00	3,000.00	3,000.00	0.00	Same as 2018-19
<b>Total</b>			<b>71,527.79</b>	<b>64,937.00</b>	<b>64,937.00</b>	<b>74,555.00</b>	<b>9,618.00</b>	
<b>Operation &amp; Maint. Total</b>			<b>120,518.74</b>	<b>117,422.36</b>	<b>117,335.84</b>	<b>126,930.69</b>	<b>9,594.85</b>	
<b>Student Transportation Services</b>								
2721	519	Student Transportation	116,479.34	118,000.00	118,000.00	124,528.00	6,528.00	Same as 2018-19
2722	519	SPED Transportation (All)	0.00	0.00	0.00	0.00	0.00	Same as 2018-19
2725	519	Field Trip Transportation	149.62	150.00	150.00	150.00	0.00	Same as 2018-19

MASON SCHOOL DISTRICT -  
 DEFAULT BUDGET 2019-20 COMPARISON TO PROPOSED  
 2019-20

			Actual	Adopted	Default	Proposed	Variance Default	
			2017-2018	2018-2019	2019-20	2019-2020	to Proposed 19-20	Description
<b>Student Transportation Total</b>			<b>116,628.96</b>	<b>118,150.00</b>	<b>118,150.00</b>	<b>124,678.00</b>	<b>6,528.00</b>	
<b>Information Management Services</b>								
2844	114	Salaries Technology	1,758.61	13,000.00	13,000.00	13,000.00	0.00	Same as 2018-19
2844	220	Social Security (7.65%)	134.55	0.00	0.00	994.50	994.50	Same as 2018-19
2844	250	Unemployment	0.00	0.00	0.00	44.00	44.00	Same as 2018-19
2844	610	General Supplies	0.00	200.00	200.00	200.00	0.00	Same as 2018-19
2844	731	Replacement Equipment	0.00	2,000.00	2,000.00	2,000.00	0.00	Same as 2018-19
<b>Total</b>			<b>1,893.16</b>	<b>15,200.00</b>	<b>15,200.00</b>	<b>16,238.50</b>	<b>1,038.50</b>	
<b>Total Prior to Debt Service &amp; Food Service</b>			<b>2,383,044.63</b>	<b>2,722,798.98</b>	<b>2,646,881.21</b>	<b>2,711,387.69</b>	<b>64,506.47</b>	
<b>Debt Service</b>								
5110	910	Principal on Debt	255,000.00	255,000.00	250,000.00	250,000.00	0.00	Update to 19-20 amortization schedule
5120	830	Interest on Debt	139,983.26	129,732.00	119,581.00	119,581.00	0.00	Update to 19-20 amortization schedule
<b>Debt Service Total</b>			<b>394,983.26</b>	<b>384,732.00</b>	<b>369,581.00</b>	<b>369,581.00</b>	<b>0.00</b>	
<b>Food Services</b>								
5220	213	Life Insurance	66.82	68.00	68.00	67.00	-1.00	Same as 2018-19
5220	214	Disability Insurance	167.18	170.00	170.00	167.00	-3.00	Same as 2018-19
5220	220	Social Security (7.65%)	2,865.46	2,951.60	2,951.60	3,025.42	73.82	Same as 2018-19
5220	232	Retirement (11.17%)	4,262.70	4,390.75	4,309.72	4,417.51	107.79	Rate Reduction 11.38 to 11.17
5220	250	Unemployment	88.00	88.00	88.00	81.00	-7.00	Same as 2018-19
5220	511	Food Service Salary	37,458.72	38,583.00	38,583.00	39,548.00	965.00	Same as 2018-19
5220	512	Salary Substitutes	60.00	500.00	500.00	500.00	0.00	Same as 2018-19
5220	521	Food & Milk	17,860.19	22,000.00	22,000.00	22,000.00	0.00	Same as 2018-19
5220	526	Worker Comp	1,027.00	935.00	935.00	1,042.00	107.00	Same as 2018-19
5220	543	Repairs to Equip	0.00	1,000.00	1,000.00	1,000.00	0.00	Same as 2018-19
5220	561	Supplies	1,581.90	1,500.00	1,500.00	1,500.00	0.00	Same as 2018-19
<b>Total Food Service</b>			<b>65,437.97</b>	<b>72,186.35</b>	<b>72,105.32</b>	<b>73,347.93</b>	<b>1,242.61</b>	
<b>Operating Budget Grand Total</b>			<b>2,843,465.86</b>	<b>3,179,717.33</b>	<b>3,088,567.53</b>	<b>3,154,316.62</b>	<b>65,749.08</b>	

**Salaries & Wages**

33,820.00

**Not Contractually Obligated**



MASON SCHOOL DISTRICT -  
 DEFAULT BUDGET 2019-20 COMPARISON TO PROPOSED  
 2019-20

			Actual	Adopted	Default	Proposed	Variance Default to Proposed 19- 20	
			2017-2018	2018-2019	2019-20	2019-2020		Description
						<b>Benefit Costs</b>	16,198.08	Prior to changes in SB 342, the rate changes for health and dental were included, now it is based on voter approval
						<b>Bus Contract</b>	6,528.00	Contract not required to be Voter Approved
						<b>Utilities</b>	9,600.00	Not eligible to increase
						<b>Dues &amp; Fees</b>	1,230.00	Not Contractually Obligated
						<b>Equipment &amp; Supplies</b>	<b>-1,627.00</b>	Reductions
						<b>Total Variance Default Budget to Proposed 2019-20 Budget</b>	<b>65,749.08</b>	