

MASON SCHOOL DISTRICT PROPOSED BUDGET 2014-2015

MASON SCHOOL DISTRICT			Actual	Approved	Proposed	Variance	%
			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Regular Education Programs (Out-of-District)							
1100	321	Regular Ed. TUITION Milford (83)	937,134.00	836,740.00	849,754.00	13,014.00	1.39
Total			937,134.00	836,740.00	849,754.00	13,014.00	1.39
Regular Education Programs (In-District)							
1100	112	Teacher Salaries (K-5) and Specialists	280,614.97	300,909.00	316,915.00	16,006.00	5.70
1100	211	Medical Insurance	143,888.13	160,488.00	168,186.00	7,698.00	5.35
1100	212	Dental Insurance	17,958.09	18,318.00	20,051.00	1,733.00	9.65
1100	213	Life Insurance	362.62	650.00	650.00	0.00	0.00
1100	214	Disability Insurance	1,275.39	1,300.00	1,300.00	0.00	0.00
1100	220	Social Security (.765)	20,729.00	23,019.54	24,244.00	1,224.46	5.91
1100	232	Retirement (14.16%)	25,645.00	32,778.00	33,434.42	656.42	2.56
1100	250	Unemployment	2,684.00	2,860.00	2,860.00	0.00	0.00
1100	260	Workers' Compensation	806.00	843.00	847.00	4.00	0.50
Total			493,963.20	541,165.54	568,487.42	27,321.88	5.53
1100	430	Repairs/ Maintenance Services	1,000.00	1,000.00	1,000.00	0.00	0.00
1100	442	Rental Equipment	500.00	500.00	0.00	-500.00	-100.00
1100	580	Travel/Conferences	500.00	500.00	500.00	0.00	0.00
1100	610	General Supplies/Paper/Tests	9,000.00	9,000.00	9,000.00	0.00	0.00
1100	641	Books & OPM	8,000.00	6,000.00	6,000.00	0.00	0.00
1100	649	Other Informational Resources	3,000.00	1,000.00	1,000.00	0.00	0.00
1100	650	Computer Software	4,000.00	5,000.00	4,000.00	-1,000.00	-25.00
1100	731	New Equipment	1,000.00	10,000.00	10,000.00	0.00	0.00
1100	735	Replacement Equipment	900.00	500.00	500.00	0.00	0.00
1100	810	Dues & Fees	750.00	500.00	750.00	250.00	33.33
Total			28,650.00	34,000.00	32,750.00	-1,250.00	-4.36
1110	114	General Education Aides	55,364.00	56,429.00	78,130.22	21,701.22	39.20
1110	211	Health	0.00	0.00	0.00	0.00	0.00
1110	212	Dental	0.00	0.00	0.00	0.00	0.00
1110	220	Social Security	4,235.35	4,316.82	5,976.60	1,659.78	39.19
1110	250	Unemployment	1,022.00	1,030.00	1,130.00	100.00	9.78
1110	260	Workers' Compensation	155.00	158.00	157.00	-1.00	-0.65
Total			60,776.35	61,933.82	85,393.82	23,460.00	38.60
1120	114	Substitute Teacher Salaries	8,000.00	7,000.00	7,000.00	0.00	0.00
1120	220	Social Security	612.00	535.50	535.50	0.00	0.00
1120	250	Unemployment	176.00	176.00	176.00	0.00	0.00
1120	260	Workers' Compensation	22.00	22.00	22.00	0.00	0.00

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Total			8,810.00	7,733.50	7,733.50	0.00	0.00
Regular Education Programs Total			1,530,333.55	1,481,572.86	1,544,118.74	62,545.88	4.09
Student Support Programs							
1210	112	Student Support Teacher Salaries	26,400.00	26,520.00	35,210.40	8,690.40	32.92
1210	213	Life Insurance	0.00	0.00	0.00	0.00	-100.00
1210	214	Disability Insurance	0.00	0.00	0.00	0.00	-100.00
1210	220	Social Security (.765)	2,020.00	2,028.78	2,693.60	664.82	32.91
1210	232	Retirement (14.16%)	0.00	0.00	0.00	0.00	-100.00
1210	250	Unemployment	154.00	154.00	308.00	154.00	100.00
1210	260	Workers' Compensation	42.00	74.00	133.33	59.33	141.27
Total			28,616.00	28,776.78	38,345.33	9,568.55	33.44
1210	430	Repair/Maintenance Services	100.00	0.00	0.00	0.00	0.00
1210	534	Postage	200.00	100.00	0.00	-100.00	-50.00
1210	610	General Supplies/Paper/Tests	1,000.00	1,000.00	750.00	-250.00	-25.00
1210	641	Books & Other Printed Media	4,000.00	1,000.00	0.00	-1,000.00	-25.00
1210	650	Computer Software	200.00	0.00	0.00	0.00	0.00
1210	731	New Equipment	400.00	0.00	0.00	0.00	0.00
1210	735	Replacement Equipment	200.00	0.00	0.00	0.00	0.00
1210	810	Dues & Fees	500.00	200.00	200.00	0.00	0.00
Total			6,600.00	2,300.00	950.00	-1,350.00	-20.45
Pre-School Program							
1214	112	Pre-School Teacher Salaries (1/2 time)	13,616.00	12,152.00	12,395.04	243.04	1.78
1214	114	Pre-School Para (1/2 time)	9,227.00	9,405.00	0.00	-9,405.00	-101.93
1214	213	Life Insurance	0.00	0.00	0.00	0.00	0.00
1214	214	Disability Insurance	0.00	0.00	0.00	0.00	0.00
1214	220	Social Security	1,747.49	1,649.11	948.24	-700.87	-40.11
1214	232	Retirement	0.00	0.00	0.00	0.00	0.00
1214	250	Unemployment	210.00	210.00	105.00	-105.00	-50.00
1214	260	Workers' Compensation	64.00	60.00	34.00	-26.00	-40.63
Total			24,864.49	23,476.11	13,482.28	-9,993.83	-40.19
1210	734	Pre-School Assessment POMS	550.00	550.00	550.00	0.00	0.00
Total			550.00	550.00	550.00	0.00	0.00

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Student Support Services Expenses							
1212	122	Student Support Services Tutor Salaries (Smr)	5,000.00	3,500.00	2,500.00	-1,000.00	-20.00
1212	220	Social Security (.0765)	382.50	267.75	191.25	-76.50	-20.00
1212	232	Retirement (14.16%)	0.00	0.00	0.00	0.00	-100.00
1212	250	Unemployment	80.00	80.00	80.00	0.00	0.00
1212	260	Workers' Compensation	14.00	14.00	14.00	0.00	0.00
		Total	5,476.50	3,861.75	2,785.25	-1,076.50	-19.66
Other Special Programs Student Support Services							
1290	561	Public (In State Tuition) Milford (19)	135,000.00	202,840.00	169,840.00	-33,000.00	-24.44
1290	564	Private Tuition (1)	42,000.00	43,680.00	43,680.00	0.00	0.00
		Other Student Support Programs Total	177,000.00	246,520.00	213,520.00	-33,000.00	-18.64
Other Special Programs							
1490	810	Dues & Fees (Camp Fee)	1.00	1.00	0.00	-1.00	-100.00
		Other Special Programs Total	1.00	1.00	0.00	-1.00	-100.00
		Student Support Services Total	243,107.99	305,485.64	269,632.86	-35,852.78	-14.75
Guidance Services							
2122	114	Professional Guidance Services 3 days	35,100.00	35,100.00	28,641.00	-6,459.00	-18.40
2122	220	Social Security	2,685.15	2,685.15	2,191.04	-494.11	0.00
2122	250	Unemployment	308.00	308.00	308.00	0.00	0.00
2122	260	Workers' Compensation	98.00	100.00	69.00	-31.00	0.00
2122	610	General Supplies/Paper/Tests	500.00	0.00	0.00	0.00	0.00
2122	641	Books & Other Printed Media	1.00	0.00	0.00	0.00	0.00
2122	649	Other Informational Services	1.00	0.00	0.00	0.00	0.00
2122	731	New Equipment	1.00	0.00	0.00	0.00	0.00
2122	810	Dues and Fees	50.00	0.00	0.00	0.00	0.00
		Guidance Services Total	38,744.15	38,193.15	31,209.04	-6,984.11	-18.03
Health Services							
2134	112	Nurses Salary	29,417.00	30,005.00	31,205.20	1,200.20	4.08
2134	220	Social Security	2,250.40	2,295.38	2,387.20	91.82	4.08
2134	232	Retirement (14.16%)	3,324.00	4,249.00	4,418.66	169.66	5.10
2134	250	Unemployment	308.00	308.00	308.00	0.00	0.00
2134	260	Workers' Compensation	82.00	84.00	84.00	0.00	0.00

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Total			35,381.40	36,941.38	38,403.05	1,461.67	4.13
2134	430	Repairs & Maintenance Services	400.00	300.00	300.00	0.00	0.00
2134	610	General Supplies/Paper	528.00	500.00	500.00	0.00	0.00
2134	641	Books & Other Printed Media	100.00	100.00	100.00	0.00	0.00
Total			2,028.00	900.00	900.00	0.00	0.00
Health Services Total			37,409.40	37,841.38	39,303.05	1,461.67	3.91
Reading Specialist							
2142	112	Teacher (Title I) Regular ed	31,212.00	22,285.00	0.00	-22,285.00	-71.40
2142	220	Social Security	2,388.00	1,704.80	0.00	-1,704.80	-71.39
2142	250	Unemployment	308.00	308.00	0.00	-308.00	-100.00
2142	260	Worker's Comp	88.00	62.00	0.00	-62.00	-70.45
Reading Specialist Services Total			33,996.00	24,359.80	0.00	-24,359.80	-71.65
Psychological Counseling Services							
2143	321	Schl. Psychologist's - Contracted	0.00	0.00	0.00	0.00	0.00
Psychological Service Total			0.00	0.00	0.00	0.00	0.00
SPED Support Services							
2142	323	Psychological Testing Services	8,000.00	8,000.00	6,000.00	-2,000.00	-25.00
2152	323	Speech Services	18,360.00	18,360.00	26,000.00	7,640.00	41.61
2163	323	Occupational/Phys Therapy Services	15,620.00	15,620.00	19,828.80	4,208.80	26.94
2165	323	Physical Therapy	1,250.00	1,250.00	0.00	-1,250.00	-100.00
SPED Support Services Total			43,230.00	43,230.00	51,828.80	8,598.80	19.89
Improvement of Instruction Services							
2210	240	Tuition Reimbursement	3,000.00	3,000.00	2,000.00	-1,000.00	-33.33
2210	241	Professional Development	2,000.00	0.00	1,500.00	1,500.00	75.00
2210	290	Staff Development & Career Ladder	8,000.00	7,000.00	7,000.00	0.00	0.00
2210	291	Para Staff Development & Career Ladder	3,000.00	2,000.00	2,000.00	0.00	0.00
2210	292	District level Professional Development	4,000.00	4,000.00	4,000.00	0.00	0.00
Impr. of Instr. Services Total			20,000.00	16,000.00	16,500.00	500.00	2.50
Support Services - Instruction							
2212	290	Inst. & Curriculum Development	3,000.00	1,000.00	500.00	-500.00	-16.67
Support Serv. Instr. Total			3,000.00	1,000.00	500.00	-500.00	-16.67

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Executive Administration Services SAU #89							
2290	112	Superintendent Services	77,500.00	77,250.00	50,000.00	-27,250.00	-35.16
2290	220	Social Security (.0765)	5,928.75	5,909.63	3,825.00	-2,084.63	-35.16
2290	250	Unemployment	308.00	308.00	308.00	0.00	0.00
2290	260	Workers' Compensation	217.00	217.00	216.30	-0.70	-0.32
2290	580	Conference/Travel	750.00	100.00	2,000.00	1,900.00	253.33
2290	610	Supplies	1,000.00	300.00	0.00	-300.00	-30.00
2290	731	Equipment Costs	1,000.00	500.00	0.00	-500.00	-50.00
2290	622	Building Expenses	1,500.00	0.00	0.00	0.00	0.00
2290	810	Dues & Fees	1,000.00	250.00	1,100.00	850.00	85.00
Total			89,203.75	84,834.63	57,449.30	-27,385.33	-30.70
2295	112	Director Student Services	32,130.00	32,773.00	33,428.46	655.46	2.04
2295	213	Life	150.00	150.00	60.00	-90.00	-60.00
2295	214	STD	150.00	150.00	150.00	0.00	0.00
2295	220	Social Security (.0765)	2,457.95	2,507.13	2,557.28	50.14	2.04
2295	232	Retirement (14.16%)	3,630.00	4,641.00	4,733.47	92.47	2.55
2295	250	Unemployment	154.00	154.00	154.00	0.00	0.00
2295	260	Workers' Compensation	90.00	92.00	92.00	0.00	0.00
2295	580	Conference/Travel	1,000.00	200.00	200.00	0.00	0.00
2295	610	Supplies	0.00	0.00	0.00	0.00	0.00
2295	810	Dues & Fees	750.00	100.00	100.00	0.00	0.00
Total			40,511.95	40,767.13	41,475.21	708.07	1.75
2300	321	Business Manager Services	38,000.00	38,000.00	38,000.00	0.00	0.00
Executive Administration Services SAU #89			167,715.70	163,601.76	136,924.51	-26,677.25	-15.91
School Board Services							
2310	320	Census Enumerator	200.00	200.00	20.00	-180.00	-90.00
2311	320	School Board Expense	500.00	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	2,500.00	550.00	550.00	0.00	0.00
2314	320	School District Secretary	2,000.00	2,000.00	1,500.00	-500.00	-25.00
2315	320	Moderator	500.00	500.00	500.00	0.00	0.00
2316	320	District Meeting Expense	1,000.00	1,000.00	1,000.00	0.00	0.00
2317	330	Other Profess. Services (Audit)	9,000.00	9,000.00	9,000.00	0.00	0.00

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
2318	330	Other Profess. Services (Legal)	10,000.00	10,000.00	8,000.00	-2,000.00	-20.00
2319	319	Supervisors/Town	400.00	400.00	400.00	0.00	0.00
2319	534	Postage	400.00	400.00	300.00	-100.00	-25.00
2319	540	Advertising	1,500.00	800.00	500.00	-300.00	-20.00
2319	610	General Supplies/Paper	350.00	350.00	250.00	-100.00	-28.57
2319	810	Dues & Fees	500.00	500.00	500.00	0.00	0.00
2319	890	Miscell. (Town Report / Ballots)	750.00	750.00	850.00	100.00	13.33
School Board Services Total			33,300.00	27,450.00	24,370.00	-3,080.00	-9.25
Support Services - School Administration							
2410	113	Principal's Salary	32,130.00	32,773.00	33,428.05	655.05	2.04
2410	213	Life Insurance	150.00	150.00	60.00	-90.00	-60.00
2410	214	Disability Insurance	150.00	150.00	150.00	0.00	0.00
2410	220	Social Security	2,457.95	2,507.13	2,557.25	50.12	2.04
2410	232	Retirement (14.16%)	3,630.00	4,641.00	4,733.41	92.41	2.55
2410	250	Unemployment	154.00	154.00	154.00	0.00	0.00
2410	260	Workers' Compensation	90.00	92.00	92.00	0.00	0.00
Total			38,761.95	40,467.13	41,174.71	707.58	1.83
2410	430	Repairs & Maintenance Services	1,350.00	2,000.00	1,000.00	-1,000.00	-74.07
2410	442	Lease of Equipment	2,000.00	0.00	1,000.00	1,000.00	50.00
2410	531	Telephone	5,300.00	5,300.00	5,700.00	400.00	7.55
2410	534	Postage	600.00	600.00	600.00	0.00	0.00
2410	550	Printing	800.00	800.00	500.00	-300.00	-37.50
2410	580	Travel/Conferences	300.00	300.00	300.00	0.00	0.00
2410	610	General Supplies/Paper	2,000.00	2,000.00	2,000.00	0.00	0.00
2410	650	Computer Software (BMSI)	1,250.00	1,500.00	1,500.00	0.00	0.00
2410	810	Dues & Fees	950.00	500.00	500.00	0.00	0.00
Total			14,550.00	13,000.00	13,100.00	100.00	0.69
2411	114	Secretary's Salary	34,813.00	35,509.00	36,219.18	710.18	2.04
2411	213	Life Insurance	80.00	80.00	80.00	0.00	0.00
2411	214	Disability Insurance	110.00	110.00	180.00	70.00	63.64
2411	220	Social Security (.0765)	2,663.19	2,716.44	2,770.77	54.33	2.04
2411	232	Retirement (10.77%)	3,064.00	3,824.00	3,900.81	76.81	2.51
2411	250	Unemployment	308.00	308.00	308.00	0.00	0.00
2411	260	Workers' Compensation	97.00	100.00	100.00	0.00	0.00
Total			41,135.19	42,647.44	43,558.75	911.31	2.22

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
2490	890	Graduation Expense	100.00	100.00	300.00	200.00	200.00
2491	890	Assembly Expense	500.00	500.00	0.00	-500.00	-100.00
Total			600.00	600.00	300.00	-300.00	-50.00
School Administration Total			95,047.14	96,714.57	98,133.46	1,418.89	1.49
Operation & Maintenance of Plant Services							
2620	114	Custodian Salaries	38,347.00	39,114.00	39,896.28	782.28	2.04
2620	120	Night Custodian	0.00	0.00	6,840.00	6,840.00	100.00
2620	213	Life Insurance	80.00	80.00	80.00	0.00	0.00
2620	214	Disability Insurance	120.00	120.00	180.00	60.00	50.00
2620	220	FICA	2,933.55	2,992.22	3,575.33	583.10	19.88
2620	232	Retirement (10.77%)	3,375.00	4,213.00	4,296.83	83.83	2.48
2620	250	Unemployment	308.00	308.00	458.00	150.00	48.70
2620	260	Workers Compensation	844.00	861.00	1,169.50	308.50	36.55
Total			46,007.55	47,688.22	56,495.93	8,807.71	19.14
2620	321	Gen. Maintenance (Contr. Serv.)	3,500.00	3,500.00	3,500.00	0.00	0.00
2620	411	Water/Sewer	1,650.00	2,650.00	1,650.00	-1,000.00	-60.61
2620	421	Disposal Services	1,500.00	1,700.00	1,000.00	-700.00	-46.67
2620	422	Snow/Sand Removal Services	500.00	500.00	250.00	-250.00	-50.00
2620	423	Custodial Services	1.00	1.00	0.00	-1.00	-100.00
2620	424	Lawn & Grounds Care	1,000.00	500.00	500.00	0.00	0.00
2620	430	Repairs & Maintenance Services	2,250.00	7,250.00	7,250.00	0.00	0.00
2620	520	Building Insurance	5,504.00	6,050.00	5,500.00	-550.00	-9.99
2620	610	General Supplies/Paper	5,000.00	5,000.00	5,000.00	0.00	0.00
2620	622	Electricity	20,000.00	22,000.00	22,000.00	0.00	0.00
2620	624	Oil/Pellets	13,000.00	14,000.00	16,000.00	2,000.00	15.38
2620	731	New Equipment -	1,000.00	1,000.00	1,000.00	0.00	0.00
2620	735	Replacement Equip. - General	1,000.00	1,000.00	1,000.00	0.00	0.00
Total			55,905.00	65,151.00	64,650.00	-501.00	-0.90
Operation & Maint. Total			101,912.55	112,839.22	121,145.93	8,306.71	8.15
Student Transportation Services							
2721	519	Student Transportation	94,815.00	100,396.00	104,411.84	4,015.84	4.24
2722	519	SPED Transportation (All)	30,000.00	32,000.00	30,000.00	-2,000.00	-6.67
2725	519	Field Trip Transportation	1,500.00	750.00	500.00	-250.00	-16.67

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			2012-2013	2013-2014	2014-2015	to 2013-2014	Change
Student Transportation Total			126,315.00	133,146.00	134,911.84	1,765.84	1.40
Total Prior to Debt Service & Food Service			2,475,611.47	2,481,434.39	2,468,578.23	-12,856.15	-0.52
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	180,290.00	173,337.00	165,635.00	-7,702.00	-4.27
Debt Service Total			435,290.00	428,337.00	420,635.00	-7,702.00	-1.77
Food Services							
5220	213	Life Insurance	75.00	75.00	65.00	-10.00	-13.33
5220	214	LTD Insurance	180.00	180.00	160.00	-20.00	-11.11
5220	220	Social Security	2,582.79	2,672.68	2,726.13	53.45	2.07
5220	232	Retirement (10.77%)	2,971.00	3,709.00	3,783.07	74.07	2.49
5220	250	Unemployment	308.00	308.00	308.00	0.00	0.00
5220	511	Food Service Salary	33,762.00	34,437.00	35,125.98	688.98	2.04
5220	512	Salary Substitutes	500.00	500.00	500.00	0.00	0.00
5220	521	Food & Milk	20,000.00	22,500.00	22,000.00	-500.00	-2.50
5220	526	Worker Comp	743.00	743.00	757.62	14.62	1.97
5220	543	Repairs to Equip	1,000.00	1,000.00	1,000.00	0.00	0.00
5220	561	Supplies	1,000.00	1,000.00	1,500.00	500.00	50.00
Total Food Service			63,121.79	67,124.68	67,925.80	801.12	1.27
Operating Budget Grand Total			2,974,023.26	2,976,896.07	2,957,139.04	-19,757.03	-0.66