

MASON SCHOOL DISTRICT
PROPOSED BUDGET 2016-17

	Actual 2014-2015	Adopted 2015-2016	Proposed 2016-2017	Variance to 2015-2016	% Change	Description
Regular Education Programs (Out-of-District)						
1100 562 Regular Ed. TUITION Milford (102)	793,445.00	958,320.00	1,129,446.00	171,126.00	17.86%	4% Increase, 11 more students
Total	793,445.00	958,320.00	1,129,446.00	171,126.00	17.86%	
Regular Education Programs (In-District)						
1100 112 Teacher Salaries (K-5) and Specialists	296,342.02	274,034.08	293,623.46	19,589.38	7.15%	2% Increase, census changes
1100 211 Medical Insurance	123,728.56	154,160.57	181,753.92	27,593.35	17.90%	8.4% Increase, census changes
1100 212 Dental Insurance	20,051.00	12,724.00	11,982.19	-741.81	-5.83%	1% increase, census changes
1100 213 Life Insurance	418.69	650.00	460.00	-190.00	-29.23%	
1100 214 Disability Insurance	1,056.31	1,300.00	1,125.00	-175.00	-13.46%	
1100 220 Social Security (.765)	22,383.98	20,963.61	22,462.19	1,498.58	7.15%	Wage based
1100 232 Retirement (15.67%)	32,132.78	36,110.66	41,049.10	4,938.44	13.68%	
1100 250 Unemployment	1,095.04	2,580.00	1,708.00	-872.00	-33.80%	Wage based
1100 260 Workers' Compensation	676.70	793.00	705.00	-88.00	-11.10%	Wage based
Total	497,885.08	503,315.92	554,868.86	51,552.94	10.24%	
1100 430 Repairs/ Maintenance Services	0.00	1,000.00	1,000.00	0.00	0.00%	
1100 580 Travel/Conferences	96.60	500.00	500.00	0.00	0.00%	
1100 610 General Supplies/Paper/Tests	12,882.33	8,000.00	8,000.00	0.00	0.00%	
1100 641 Books & OPM	3,005.20	5,000.00	5,000.00	0.00	0.00%	
1100 649 Other Informational Resources	2,601.70	1,000.00	2,600.00	1,600.00	160.00%	
1100 650 Computer Software	2,293.81	4,000.00	3,000.00	-1,000.00	-25.00%	
1100 731 New Equipment	6,687.79	7,000.00	4,000.00	-3,000.00	-42.86%	New Computers
1100 735 Replacement Equipment	0.00	500.00	1,000.00	500.00	100.00%	
1100 810 Dues & Fees	1,037.19	750.00	1,000.00	250.00	33.33%	
Total	28,604.62	27,750.00	26,100.00	-1,650.00	-5.95%	
1110 114 General Education Aides	73,472.01	48,569.21	45,628.01	-2,941.20	-6.06%	2% Increase, 2.5 aides
1110 220 Social Security	5,340.88	3,715.54	3,490.54	-225.00	-6.06%	
1110 250 Unemployment	0.00	924.00	836.00	-88.00	-9.52%	
1110 260 Workers' Compensation	129.78	133.00	125.00	-8.00	-6.02%	
Total	78,942.67	53,341.75	50,079.55	-3,262.20	-6.12%	
1120 114 Substitute Teacher Salaries	1,762.50	7,000.00	6,500.00	-500.00	-7.14%	
1120 220 Social Security	134.81	535.50	497.25	-38.25	-7.14%	
1120 250 Unemployment	24.19	176.00	30.00	-146.00	-82.95%	
1120 260 Workers' Compensation	11.43	22.00	12.00	-10.00	-45.45%	

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Total	1,932.93	7,733.50	7,039.25	-694.25	-8.98%	
Regular Education Programs Total	1,400,810.30	1,550,461.17	1,767,533.67	217,072.50	14.00%	
Student Support Programs						
1210 112 Student Support Teacher Salaries	22,991.76	22,950.00	31,212.00	8,262.00	36.00%	2% Less \$6,800 Grant
1210 220 Social Security (.765)	2,194.90	1,755.68	2,387.72	632.04	36.00%	
1210 232 Retirement (15.67%)	0.00	0.00	0.00	0.00		
1210 250 Unemployment	121.66	308.00	122.00	-186.00	-60.39%	
1210 260 Workers' Compensation	117.54	133.33	75.00	-58.33	-43.75%	
Total	25,425.86	25,147.01	33,796.72	8,649.70	34.40%	
1210 534 Postage	0.00	0.00	0.00	0.00	0.00%	
1210 610 General Supplies/Paper/Tests	996.76	750.00	750.00	0.00	0.00%	
1210 641 Books & Other Printed Media	0.00	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	125.00	200.00	200.00	0.00	0.00%	
Total	1,121.76	950.00	950.00	0.00	0.00%	
Pre-School Program						
1214 112 Pre-School Teacher Salaries (1/2 time)	13,144.04	12,297.00	14,329.61	2,032.61	16.53%	2% increase
1214 220 Social Security	1,005.56	940.72	1,096.22	155.50	16.53%	
1214 232 Retirement	0.00	0.00	0.00	0.00	0.00%	
1214 250 Unemployment	0.00	105.00	80.00	-25.00	-23.81%	
1214 260 Workers' Compensation	25.57	34.00	28.00	-6.00	-17.65%	
Total	14,175.17	13,376.72	15,533.83	2,157.11	16.13%	
1210 734 Pre-School Assessment POMS	0.00	550.00	0.00	-550.00	-100.00%	
Total	0.00	550.00	0.00	-550.00	-100.00%	
Student Support Services Expenses						
1212 122 Student Support Services Tutor Salaries (Smr)	1,329.99	2,500.00	1,500.00	-1,000.00	-40.00%	
1212 220 Social Security (.0765)	94.51	191.25	114.75	-76.50	-40.00%	
1212 250 Unemployment	8.64	80.00	15.00	-65.00	-81.25%	
1212 260 Workers' Compensation	0.00	14.00	8.00	-6.00	-42.86%	
Total	1,433.14	2,785.25	1,637.75	-1,147.50	-41.20%	

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Other Special Programs Student Support Services						
1290 561 Public (In State Tuition) Milford	169,729.00	213,520.00	192,000.00	-21,520.00	-10.08%	
1290 564 Private Tuition (1)	43,041.75	0.00	0.00	0.00	0.00%	
Other Student Support Programs Total	212,770.75	213,520.00	192,000.00	-21,520.00	-10.08%	
Student Support Services Total	254,926.68	256,328.98	243,918.29	-12,410.69	-4.84%	
Guidance Services						
2122 112 Guidance Salaries	28,968.00	29,214.43	19,440.00	-9,774.43	-33.46%	2/5
2122 220 Social Security	2,216.01	2,234.90	1,487.16	-747.74	-33.46%	
2122 250 Unemployment	98.96	308.00	145.00	-163.00	-52.92%	
2122 260 Workers' Compensation	70.01	80.20	0.00	-80.20	-100.00%	
Guidance Services Total	31,352.98	31,837.53	21,072.16	-10,765.37	-33.81%	
Health Services						
2134 112 Nurses Salary	31,205.20	31,829.30	32,465.89	636.59	2.00%	
2134 213 Life Insurance	56.33	0.00	58.00	58.00	0.00%	
2134 214 Disability Insurance	140.19	0.00	142.00	142.00	0.00%	
2134 220 Social Security	2,387.06	2,434.94	2,483.64	48.70	2.00%	
2134 232 Retirement (15.67%)	4,418.70	4,838.00	5,087.40	249.40	5.16%	
2134 250 Unemployment	107.82	308.00	150.00	-158.00	-51.30%	
2134 260 Workers' Compensation	64.57	84.00	70.00	-14.00	-16.67%	
Health Services Total	38,379.87	39,494.24	40,456.94	962.70	2.44%	
2134 430 Repairs & Maintenance Services	0.00	300.00	300.00	0.00	0.00%	
2134 610 General Supplies/Paper	819.98	500.00	500.00	0.00	0.00%	
2134 641 Books & Other Printed Media	105.00	100.00	100.00	0.00	0.00%	
2134 650 Computer Software	0.00	0.00	150.00	150.00	0.00%	
2134 810 Dues and Fees	150.00	0.00	0.00	0.00	0.00%	
Health Services Total	1,074.98	900.00	1,050.00	150.00	16.67%	
Health Services Total	39,454.85	40,394.24	41,506.94	1,112.70	2.75%	
SPED Support Services						

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2142 323 Psychological Testing Services	8,012.50	6,000.00	6,000.00	0.00	0.00%	
2152 323 Speech Services	22,456.91	26,000.00	26,000.00	0.00	0.00%	Based on Need
2163 323 Occupational/Phys Therapy Services	17,636.64	19,828.80	19,000.00	-828.80	-4.18%	Based on Need
SPED Support Services Total	48,106.05	51,828.80	51,000.00	-828.80	-1.60%	
Improvement of Instruction Services						
2210 240 Tuition Reimbursement	0.00	2,000.00	0.00	-2,000.00	-100.00%	
2210 241 Professional Development	0.00	1,500.00	1,500.00	0.00	0.00%	
2210 290 Staff Development & Career Ladder	6,724.00	7,000.00	7,000.00	0.00	0.00%	
2210 291 Para Staff Development & Career Ladder	1,000.00	2,000.00	2,000.00	0.00	0.00%	
2210 220 Staff Development FICA	535.50	0.00	0.00	0.00	0.00%	
2210 231 Staff Development Retirement	424.80	0.00	0.00	0.00	0.00%	
2210 292 District level Professional Development	0.00	3,000.00	3,000.00	0.00	0.00%	
Impr. of Instr. Services Total	8,684.30	15,500.00	13,500.00	-2,000.00	-12.90%	
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%	
Executive Administration Services SAU #89						
2290 112 Superintendent Services	48,750.00	56,000.00	50,000.00	-6,000.00	-10.71%	split w/Principal
2290 213 Life Insurance	134.94	0.00	200.00	200.00	0.00%	
2290 220 Social Security (.0765)	4,102.37	4,284.00	3,825.00	-459.00	-10.71%	
2290 232 Retirement	0.00	0.00	4,701.00	4,701.00	0.00%	
2290 250 Unemployment	86.38	308.00	125.00	-183.00	-59.42%	
2290 260 Workers' Compensation	156.28	216.30	165.00	-51.30	-23.72%	
2290 580 Conference/Travel	48.16	2,000.00	2,000.00	0.00	0.00%	
2290 610 Supplies	71.91	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	1,098.50	1,100.00	1,100.00	0.00	0.00%	
Total	54,448.54	63,908.30	62,116.00	-1,792.30	-2.80%	
2295 112 Director Student Services	52,999.98	34,500.00	25,000.00	-9,500.00	-27.54%	2/5
2295 213 Life	77.07	60.00	0.00	-60.00	-100.00%	

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2620 214 Disability Insurance	178.88	180.00	180.00	0.00	0.00%	
2620 220 FICA	2,789.02	3,266.11	3,328.37	62.26	1.91%	
2620 232 Retirement (11.17%)	4,566.72	4,598.45	4,636.45	38.00	0.83%	
2620 250 Unemployment	148.22	458.00	200.00	-258.00	-56.33%	
2620 260 Workers Compensation	640.61	1,169.50	660.00	-509.50	-43.57%	
Total	49,403.77	52,446.27	52,584.90	138.63	0.26%	
2620 321 Gen. Maintenance (Contr. Serv.)	2,753.25	3,500.00	3,500.00	0.00	0.00%	
2620 411 Water/Sewer	2,407.00	1,650.00	1,650.00	0.00	0.00%	
2620 421 Disposal Services	1,402.39	1,000.00	1,500.00	500.00	50.00%	
2620 422 Snow/Sand Removal Services	234.20	250.00	250.00	0.00	0.00%	
2620 424 Lawn & Grounds Care	1,068.00	500.00	750.00	250.00	50.00%	
2620 430 Repairs & Maintenance Services	4,049.06	7,250.00	7,250.00	0.00	0.00%	
2620 520 Building Insurance	5,366.00	5,500.00	5,500.00	0.00	0.00%	
2620 610 General Supplies/Paper	8,420.09	5,000.00	5,000.00	0.00	0.00%	
2620 622 Electricity	21,234.06	22,000.00	23,000.00	1,000.00	4.55%	
2620 624 Oil/Pellets	15,465.06	16,000.00	14,000.00	-2,000.00	-12.50%	
2620 731 New Equipment -	10,063.70	1,000.00	1,000.00	0.00	0.00%	
2620 735 Replacement Equip. - General	2,595.89	1,000.00	5,000.00	4,000.00	400.00%	
Total	75,058.70	64,650.00	68,400.00	3,750.00	5.80%	
Operation & Maint. Total	124,462.47	117,096.27	120,984.90	3,888.63	3.32%	
Student Transportation Services						
2721 519 Student Transportation	90,087.42	114,853.00	115,206.00	353.00	0.31%	
2722 519 SPED Transportation (All)	32,904.95	0.00	0.00	0.00	0.00%	
2725 519 Field Trip Transportation	0.00	500.00	500.00	0.00	0.00%	Grade 5 orientation
Student Transportation Total	122,992.37	115,353.00	115,706.00	353.00	0.31%	
Information Management Services						
2844 114 Salaries Technology	261.00	16,157.75	9,000.00	-7,157.75	-44.30%	Tech & internet support
2844 220 Social Security (.0765)	0.00	1,236.07	688.50	-547.57	-44.30%	
2844 250 Unemployment	0.00	154.00	50.00	-104.00	-67.53%	
Total	261.00	17,547.82	9,738.50	-7,809.32	-44.50%	
Total Prior to Debt Service & Food Service	2,291,841.50	2,469,117.35	2,646,984.02	185,675.99	7.52%	

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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	165,679.09	157,617.00	149,278.00	-8,339.00	-5.29%	
Debt Service Total	420,679.09	412,617.00	404,278.00	-8,339.00	-2.02%	
Food Services						
5220 213 Life Insurance	66.56	65.00	67.00	2.00	3.08%	
5220 214 LTD Insurance	163.80	160.00	165.00	5.00	3.13%	
5220 220 Social Security	2,492.81	2,780.00	2,795.70	15.70	0.56%	
5220 232 Retirement (11.17%)	3,762.22	4,049.00	4,082.08	33.08	0.82%	
5220 250 Unemployment	121.37	308.00	165.00	-143.00	-46.43%	
5220 511 Food Service Salary	34,933.00	35,829.00	36,545.06	716.06	2.00%	2% increase
5220 512 Salary Substitutes	114.00	500.00	500.00	0.00	0.00%	
5220 521 Food & Milk	21,970.28	22,000.00	19,000.00	-3,000.00	-13.64%	
5220 526 Worker Comp	557.34	757.62	600.00	-157.62	-20.80%	
5220 543 Repairs to Equip	1,065.61	1,000.00	1,000.00	0.00	0.00%	
5220 561 Supplies	1,880.75	1,500.00	1,500.00	0.00	0.00%	
Total Food Service	67,127.74	68,948.62	66,419.84	-2,528.78	-3.67%	
Operating Budget Grand Total	2,779,648.33	2,950,682.97	3,117,681.86	166,998.89	5.66%	

Mason School District
Calculation of Tax Rate Impacts of Overall School Funding
2016-2017

Proposed Budget (less Full Day K)	3,117,682	
<u>Estimated Offsets</u>		
Food Service	30,000	
Adequate Education	356,432 *	
SPED (IDEA)	12,000	
Pre-K (IDEA)	500	
Pre - K (Income)	10,500	
Title - I	8,000	
Title - II	6,000	
Building Bond State	<u>86,424</u>	
Total Projected Offsets	<u>509,856</u>	
Net Proposed 2016 Appropriation	2,607,826	Estimated
2015 Final Appropriation	<u>2,352,270</u>	Tax Rate
Increase in Proposed Total School Appropriation	<u>255,556</u>	Impact
		<u>1.59</u>
Financial Impact per \$100,000 in Valuation		
Financial Impact per \$200,000 in Valuation		
Financial Impact per \$300,000 in Valuation		<u> </u>
SPED Capital Reserve Fund	10,000.00	10,000.00
Tuition Capital Reserve	40,000.00	0.000
Building Capital Reserve	5,000.00	
Total Impact Warrant Articles		
Total Proposed Impact		
Financial Impact per \$100,000 in Valuation		
Financial Impact per \$200,000 in Valuation		330.52
Financial Impact per \$300,000 in Valuation		

* - The State is recalculating the amount based on the data from the 2016-17 year. The allocation to Mason will continue to increase due to the increase in ADM.