

MASON SCHOOL DISTRICT PROPOSED BUDGET 2022-2023

		Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
Regular Education Programs (Out-of-District)						
1100	561 Regular Ed. TUITION Milford (65) @ \$14,012	880,940.00	1,050,114.00	910,780.00	-139,334.00	-13.27%
	Total	880,940.00	1,050,114.00	910,780.00	-139,334.00	-13.27%
Regular Education Programs (In-District)						
1100	112 Teacher Salaries (K-5) and Specialists	367,378.06	383,059.00	389,114.00	6,055.00	1.58%
1100	211 Medical Insurance	170,113.14	210,719.00	232,992.00	22,273.00	10.57%
1100	212 Dental Insurance	6,375.92	9,299.00	8,453.00	-846.00	-9.10%
1100	213 Life Insurance	608.48	565.00	565.00	0.00	0.00%
1100	214 Disability Insurance	1,309.53	1,400.00	1,511.00	111.00	7.93%
1100	220 Social Security	28,027.24	29,304.01	29,767.22	463.21	1.58%
1100	232 Retirement	54,756.03	65,939.00	70,438.00	4,499.00	6.82%
1100	250 Unemployment	798.00	798.00	630.00	-168.00	-21.05%
1100	260 Workers' Compensation	1,505.19	1,231.00	1,126.00	-105.00	-8.53%
	Total	630,871.59	702,314.01	734,596.22	32,282.21	4.60%
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	20,981.19	8,500.00	8,500.00	0.00	0.00%
1100	641 Books & OPM	2,585.23	5,000.00	5,000.00	0.00	0.00%
1100	649 Other Informational Resources	1,844.28	2,700.00	2,500.00	-200.00	-7.41%
1100	650 Computer Software	6,218.16	3,000.00	4,000.00	1,000.00	33.33%
1100	731 New Equipment	0.00	1,000.00	1,000.00	0.00	0.00%
1100	735 Replacement Equipment	2,307.21	2,000.00	2,000.00	0.00	0.00%
1100	810 Dues & Fees	400.77	1,500.00	1,200.00	-300.00	-20.00%
	Total	34,336.84	24,300.00	24,800.00	500.00	2.06%
1110	114 General Education Aides	55,505.11	55,564.00	64,224.00	8,660.00	15.59%
1110	220 Social Security	4,075.63	4,250.65	4,913.14	662.49	15.59%
1110	250 Unemployment	184.00	276.00	210.00	-66.00	-23.91%
1110	260 Workers' Compensation	193.00	127.00	148.00	21.00	16.54%
	Total	59,957.74	60,217.65	69,495.14	9,277.49	15.41%

MASON SCHOOL DISTRICT PROPOSED BUDGET 2022-2023

		Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
1120	114 Substitute Teacher Salaries	300.00	2,000.00	4,000.00	2,000.00	100.00%
1120	220 Social Security	99.46	153.00	306.00	153.00	100.00%
1120	250 Unemployment	0.00	0.00	20.00	20.00	0.00%
1120	260 Workers' Compensation	8.00	13.00	11.00	-2.00	-15.38%
	Total	407.46	2,166.00	4,337.00	2,171.00	100.23%
	Regular Education Programs Total	1,606,513.63	1,839,111.66	1,744,008.36	-95,103.30	-5.17%
	Student Support Programs					
1210	112 Student Support Teacher Salaries	29,502.41	28,873.00	53,728.00	24,855.00	86.08%
1210	114 SPED Para	56,701.27	57,036.00	63,616.00	6,580.00	11.54%
1210	220 Social Security	6,870.28	6,572.04	8,976.82	2,404.78	36.59%
1210	250 Unemployment	276.00	276.00	280.00	4.00	1.45%
1210	260 Workers' Compensation	157.00	228.00	306.00	78.00	34.21%
	Total	93,506.96	92,985.04	126,906.82	33,921.78	36.48%
1210	610 General Supplies/Paper/Tests	1,123.66	1,400.00	1,400.00	0.00	0.00%
1210	641 Books & Other Printed Media	671.00	500.00	750.00	250.00	50.00%
1210	731 New Equipment	0.00	250.00	200.00	-50.00	-20.00%
1210	810 Dues & Fees	198.00	300.00	300.00	0.00	0.00%
	Total	1,992.66	2,450.00	2,650.00	200.00	8.16%
	Pre-School Program					
1214	112 Pre-School Teacher Salaries	27,179.88	27,995.00	19,286.00	-8,709.00	-31.11%
1214	220 Social Security	2,079.25	2,141.62	1,475.38	-666.24	-31.11%
1214	250 Unemployment	92.00	92.00	77.00	-15.00	-16.30%
1214	260 Workers' Compensation	84.00	87.00	78.00	-9.00	-10.34%
	Total	29,435.13	30,315.62	20,916.38	-9,399.24	-31.00%
	Student Support Services Expenses					
1212	122 Student Support Services Tutor Salaries (Smr)	1,683.84	1,500.00	1,590.00	90.00	6.00%
1212	220 Social Security	589.99	114.75	121.64	6.88	6.00%
1212	232 Retirement	291.92	0.00	0.00	0.00	0.00%

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			Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
1212	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
1212	260	Workers' Compensation	2.00	0.00	0.00	0.00	0.00%
		Total	2,567.75	1,614.75	1,711.64	96.89	6.00%
		Other Special Programs Student Support Services					
1290	561	Public (In State Tuition) Milford	21,465.78	120,000.00	80,000.00	-40,000.00	-33.33%
1290	564	Private Tuition (1)	456.25	2,000.00	1,000.00	-1,000.00	-50.00%
		Other Student Support Programs Total	21,922.03	122,000.00	81,000.00	-41,000.00	-33.61%
		Student Support Services Total	149,424.53	249,365.41	233,184.83	-16,180.58	-6.49%
		Guidance Services					
2122	112	Guidance Salaries	0.00	1.00	1.00	0.00	0.00%
2122	220	Social Security	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	39,187.06	43,723.00	45,869.00	2,146.00	4.91%
2134	213	Life Insurance	62.11	70.00	84.00	14.00	20.00%
2134	214	Disability Insurance	154.14	168.00	210.00	42.00	25.00%
2134	220	Social Security	3,021.63	3,344.81	3,508.98	164.17	4.91%
2134	232	Retirement	7,064.25	9,190.57	9,641.66	451.09	4.91%
2134	250	Unemployment	92.00	92.00	70.00	-22.00	-23.91%
2134	260	Workers' Compensation	101.00	100.00	100.00	70.00	70.00%
		Total	49,682.19	56,688.38	59,483.64	2,865.26	5.05%
2134	430	Repairs & Maintenance Services	0.00	200.00	100.00	-100.00	-50.00%
2134	610	General Supplies/Paper	134.44	700.00	700.00	0.00	0.00%
2134	841	Books & Other Printed Media	0.00	75.00	75.00	0.00	0.00%

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			Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
2134	650	Computer Software	554.00	600.00	600.00	0.00	0.00%
2134	810	Dues and Fees	737.50	325.00	1,000.00	675.00	207.69%
		Total	1,425.94	1,900.00	2,475.00	575.00	30.26%
		Health Services Total	51,108.13	58,588.38	61,958.64	3,440.26	5.87%
		SPED Support Services					
2142	310	Behavioral Specialist Services	3,638.15	6,000.00	21,600.00	15,600.00	260.00%
2142	323	Psychologist Wages	48,752.00	40,799.00	43,247.00	2,448.00	6.00%
2142	213	Psychologist-Life Ins	143.00	135.00	143.00	8.00	5.93%
2142	214	Psychologist-Disability Ins	333.84	348.00	395.00	47.00	13.51%
2142	220	Social Security	3,567.20	3,121.12	3,308.40	187.28	6.00%
2142	232	Psychologist Retirement	8,677.92	8,575.95	9,090.52	514.57	6.00%
2152	323	Speech Services	21,634.05	25,000.00	25,000.00	0.00	0.00%
2163	323	Occupational/Phys Therapy Services	15,368.00	24,189.00	25,640.00	1,451.00	6.00%
2163	220	Social Security	1,247.59	1,850.46	1,961.46	111.00	6.00%
2163	250	SPED Support Unemployment	107.00	92.00	104.00	12.00	13.04%
2163	260	SPED Support Workers Comp	151.00	75.00	182.00	107.00	142.67%
		SPED Support Services Total	103,619.75	110,185.53	130,671.37	20,485.84	18.59%
		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	4,445.50	5,000.00	5,000.00	0.00	0.00%
2210	291	Para Staff Development & Career Ladder	270.00	500.00	500.00	0.00	0.00%
2210	220	Staff Development FICA	249.50	420.75	420.75	0.00	0.00%
2210	232	Staff Development Retirement	534.00	1,051.00	1,051.00	0.00	0.00%
2210	213	Prof Develop-Life & Disability	9.00	0.00	1.00	1.00	0.00%
2210	292	District level Professional Development	846.95	0.00	500.00	500.00	500.00%
		Impr. of Instr. Services Total	6,354.95	7,971.75	8,472.75	501.00	6.28%

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		Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
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	45,371.48	43,395.00	59,780.00	16,385.00	37.76%
2290	213 Life Insurance	67.60	70.00	72.00	2.00	2.86%
2290	214 Disability Insurance	0.00	192.00	210.00	18.00	9.38%
2290	220 Social Security	3,291.24	3,319.72	4,573.17	1,253.45	37.76%
2290	232 Retirement	8,076.32	9,121.63	16,065.76	6,944.13	76.13%
2290	250 Unemployment	92.00	46.00	34.00	-12.00	-26.09%
2290	260 Workers' Compensation	98.00	130.00	122.00	-8.00	-6.15%
2290	580 Conference/Travel	0.00	100.00	100.00	0.00	0.00%
2290	610 Supplies	0.00	100.00	100.00	0.00	0.00%
2290	731 Equipment Costs	0.00	0.00	1.00	1.00	0.00%
2290	810 Dues & Fees	1,245.22	100.00	1,250.00	1,150.00	1150.00%
	Total	58,241.86	56,574.35	82,307.93	25,733.58	45.49%
2295	112 Director Student Services	30,720.00	40,799.00	43,247.00	2,448.00	6.00%
2295	213 Life Insurance	0.00	70.00	72.00	2.00	2.86%
2295	214 Short Term Disability	0.00	174.00	198.00	24.00	13.79%
2295	220 Social Security	2,248.63	3,121.12	3,308.40	187.28	6.00%
2295	232 Retirement	5,423.70	8,575.95	9,090.52	514.57	6.00%
2295	250 Unemployment	0.00	0.00	34.00	34.00	340.00%
2295	260 Workers' Compensation	88.00	100.00	114.00	14.00	14.00%
2295	580 Conference/Travel	0.00	200.00	100.00	-100.00	-50.00%
2295	810 Dues & Fees	150.00	550.00	300.00	-250.00	-45.45%
	Total	38,630.33	53,590.07	56,463.91	2,873.84	5.36%
2300	321 Business Manager/Accounting Services	35,752.20	36,500.00	37,760.00	1,260.00	3.45%
	Executive Administration Services SAU #89	132,624.39	146,664.42	176,531.84	29,867.42	20.36%

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		Actual 2020-2021	Adopted 2021-2022	Proposed 2022-2023	Variance to 2020-2021	% Change
School Board Services						
2311	320 School Board Expense	1,079.99	500.00	750.00	250.00	50.00%
2312	320 School District Clerk	500.00	500.00	525.00	25.00	5.00%
2313	320 School District Treasurer	550.00	550.00	575.00	25.00	4.55%
2314	320 School District Secretary	910.00	910.00	955.00	45.00	4.95%
2315	320 Moderator	120.00	120.00	120.00	0.00	0.00%
2316	320 District Meeting Expense	0.00	150.00	100.00	-50.00	-33.33%
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)	326.25	1,000.00	750.00	-250.00	-25.00%
2319	319 Supervisors/Town	0.00	75.00	50.00	-25.00	-33.33%
2319	534 Postage	0.00	0.00	1.00	1.00	0.00%
2319	540 Advertising	348.50	650.00	650.00	0.00	0.00%
2319	610 General Supplies/Paper	0.00	100.00	100.00	0.00	0.00%
2319	810 Dues & Fees	2,999.78	3,100.00	3,200.00	100.00	3.23%
2319	890 Miscell. (Town Report / Ballots)	455.04	400.00	500.00	100.00	25.00%
	School Board Services Total	16,084.56	17,055.00	17,276.00	221.00	1.30%
Support Services - School Administration						
2410	113 Principal's Salary	45,371.48	43,395.00	45,999.00	2,604.00	6.00%
2410	213 Life Insurance	67.34	70.00	72.00	2.00	2.86%
2410	214 Disability Insurance	0.00	192.00	210.00	18.00	9.38%
2410	220 Social Security	3,290.94	3,319.72	3,518.92	199.20	6.00%
2410	232 Retirement	8,076.04	9,121.63	13,168.99	4,047.36	44.37%
2410	250 Unemployment	0.00	0.00	34.00	34.00	0.00%
2410	260 Workers' Compensation	98.00	135.00	122.00	-13.00	-9.63%
	Total	56,903.80	56,233.35	63,124.91	6,891.56	12.26%
2410	430 Repairs & Maintenance Services	0.00	100.00	50.00	-50.00	-50.00%
2410	531 Telephone & Internet	3,239.81	6,400.00	6,700.00	300.00	4.69%
2410	534 Postage	513.45	600.00	600.00	0.00	0.00%
2410	550 Printing	0.00	250.00	100.00	-150.00	-60.00%

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2410	580 Travel/Conferences	0.00	50.00	50.00	0.00	0.00%
2410	610 General Supplies/Paper	924.96	1,000.00	1,100.00	100.00	10.00%
2410	641 Books & Other Printed Media	0.00	0.00	1.00	1.00	0.00%
2410	650 Computer Software	2,357.88	2,450.00	2,600.00	150.00	6.12%
2410	810 Dues & Fees	39.31	200.00	200.00	0.00	0.00%
	Total	7,075.41	11,050.00	11,401.00	351.00	3.18%
2411	114 Secretary's Salary	42,001.70	43,262.00	45,858.00	2,596.00	6.00%
2411	213 Life Insurance	73.84	77.00	84.00	7.00	9.09%
2411	214 Disability Insurance	186.42	192.00	210.00	18.00	9.38%
2411	220 Social Security	2,768.75	3,309.54	3,508.14	198.60	6.00%
2411	232 Retirement	4,691.67	6,082.64	6,448.00	365.36	6.01%
2411	250 Unemployment	92.00	92.00	70.00	-22.00	-23.91%
2411	260 Workers' Compensation	113.00	134.00	120.00	-14.00	-10.45%
	Total	49,927.38	53,149.18	56,298.14	3,148.96	5.92%
2490	890 Graduation Expense	198.90	400.00	400.00	0.00	0.00%
	Total	198.90	400.00	400.00	0.00	0.00%
	School Administration Total	114,105.49	120,832.53	131,224.05	10,391.52	8.60%
Operation & Maintenance of Plant Services						
2620	114 Custodian Salaries	45,174.96	44,802.00	47,490.00	2,688.00	6.00%
2620	120 Night Custodian	2,879.50	8,100.00	8,343.00	243.00	3.00%
2620	213 Life Insurance	75.66	80.00	86.00	6.00	7.50%
2620	214 Disability Insurance	188.50	200.00	217.00	17.00	8.50%
2620	220 Social Security	3,822.84	3,427.35	4,271.22	843.87	24.62%
2620	232 Retirement	4,858.62	6,299.16	6,677.00	377.84	6.00%
2620	250 Unemployment	92.00	92.00	140.00	48.00	52.17%
2620	260 Workers Compensation	1,190.00	1,072.00	1,329.00	257.00	23.97%
	Total	58,282.08	64,072.51	68,553.22	4,480.71	6.99%
2620	321 Gen. Maintenance (Contract Serv.)	11,069.24	9,500.00	5,000.00	-4,500.00	-47.37%

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2620	411	Water/Sewer	3,213.00	3,000.00	3,300.00	300.00	10.00%
2620	421	Disposal Services	1,046.99	1,400.00	1,400.00	0.00	0.00%
2620	422	Snow/Sand Removal Services	0.00	75.00	75.00	0.00	0.00%
2620	424	Lawn & Grounds Care	894.00	1,500.00	1,200.00	-300.00	-20.00%
2620	430	Repairs & Maintenance Services	609.31	6,000.00	6,000.00	0.00	0.00%
2620	520	Building Insurance	5,219.00	5,000.00	6,200.00	1,200.00	24.00%
2620	610	General Supplies/Paper	5,027.00	5,200.00	5,400.00	200.00	3.85%
2620	622	Electricity	25,051.31	25,000.00	27,000.00	2,000.00	8.00%
2620	624	Oil/Pellets	12,135.69	18,000.00	22,000.00	4,000.00	22.22%
2620	650	Computer Software	0.00	1,000.00	500.00	-500.00	-50.00%
2620	731	New Equipment -	797.00	1,000.00	1,000.00	0.00	0.00%
2620	780	POD Rental	0.00	1,500.00	1,500.00	0.00	100.00%
2620	736	COVID Related Expenses	12,516.98	0.00	7,000.00	7,000.00	0.00%
2620	735	Replacement Equip. - General	347.47	3,000.00	2,000.00	-1,000.00	-33.33%
		Total	77,926.99	81,175.00	89,575.00	8,400.00	10.35%
		Operation & Maint. Total	136,209.07	145,247.51	158,128.22	12,880.71	8.87%
		Student Transportation Services					
2721	519	Student Transportation	127,343.95	130,830.00	136,063.00	5,233.00	4.00%
2722	519	SPED Transportation (All)	0.00	0.00	1.00	1.00	0.00%
2725	519	Field Trip Transportation	0.00	150.00	150.00	0.00	0.00%
		Student Transportation Total	127,343.95	130,980.00	136,214.00	5,234.00	4.00%
		Information Management Services					
2844	323	IT Contracted Services	3,412.50	7,000.00	7,000.00	0.00	0.00%
2844	610	General Supplies	275.98	200.00	350.00	150.00	75.00%
2844	731	Replacement Equipment	469.99	3,000.00	5,000.00	2,000.00	66.67%
		Total	4,158.47	10,200.00	12,350.00	2,150.00	21.08%
		Total Prior to Debt Service & Food Service	2,447,546.92	2,836,303.19	2,810,121.07	-26,112.12	-0.92%

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Debt Service						
5110	910 Principal on Debt	245,000.00	245,000.00	245,000.00	0.00	0.00%
5120	830 Interest on Debt	94,347.26	94,348.00	82,048.26	-12,299.74	-13.04%
	Debt Service Total	339,347.26	339,348.00	327,048.26	-12,299.74	-3.62%
Food Services						
5220	213 Life Insurance	156.00	75.00	80.00	5.00	6.67%
5220	214 Disability Insurance	390.00	180.00	200.00	20.00	11.11%
5220	220 Social Security	3,450.08	3,151.80	3,340.91	189.11	6.00%
5220	232 Retirement	4,468.10	5,792.72	6,140.00	347.28	6.00%
5220	250 Unemployment	92.00	92.00	70.00	-22.00	-23.91%
5220	511 Food Service Salary	45,099.96	41,200.00	43,672.00	2,472.00	6.00%
5220	512 Salary Substitutes	0.00	500.00	200.00	-300.00	-60.00%
5220	521 Food & Milk	14,983.73	23,500.00	24,500.00	1,000.00	4.26%
5220	526 Worker Comp	1,097.46	985.00	898.00	-87.00	-8.83%
5220	543 Repairs to Equip	0.00	1,000.00	1,000.00	0.00	0.00%
5220	561 Supplies	1,668.83	1,500.00	1,800.00	300.00	20.00%
	Total Food Service	71,406.16	77,976.52	81,900.91	3,924.39	5.03%
	Operating Budget Grand Total	2,858,300.34	3,253,627.71	3,219,070.24	-34,557.47	-1.06%

01-03-22

Regular Education Programs (Out-of-District)		
1100	561 Regular Ed. TUITION Milford (65) @ \$14,012	Total
Regular Education Programs (In-District)		
1100	112 Teacher Salaries (K-5) and Specialists	
1100	211 Medical Insurance	
1100	212 Dental Insurance	
1100	213 Life Insurance	
1100	214 Disability Insurance	
1100	220 Social Security	
1100	232 Retirement	
1100	250 Unemployment	
1100	260 Workers' Compensation	
		Total
1100	430 Repairs/ Maintenance Services	
1100	580 Travel/Conferences	
1100	610 General Supplies/Paper/Tests	
1100	641 Books & OPM	
1100	649 Other Informational Resources	
1100	650 Computer Software	
1100	731 New Equipment	
1100	735 Replacement Equipment	
1100	810 Dues & Fees	
		Total
1110	114 General Education Aides	
1110	220 Social Security	
1110	250 Unemployment	
1110	260 Workers' Compensation	
		Total

1120	114 Substitute Teacher Salaries	
1120	220 Social Security	
1120	250 Unemployment	
1120	260 Workers' Compensation	
	Total	
	Regular Education Programs Total	
Student Support Programs		
1210	112 Student Support Teacher Salaries	
1210	114 SPED Para	
1210	220 Social Security	
1210	250 Unemployment	
1210	260 Workers' Compensation	
	Total	
1210	610 General Supplies/Paper/Tests	
1210	641 Books & Other Printed Media	
1210	731 New Equipment	
1210	810 Dues & Fees	
	Total	
Pre-School Program		
1214	112 Pre-School Teacher Salaries	
1214	220 Social Security	
1214	250 Unemployment	
1214	260 Workers' Compensation	
	Total	
Student Support Services Expenses		
1212	122 Student Support Services Tutor Salaries (\$mr)	
1212	220 Social Security	
1212	232 Retirement	

1212	250	Unemployment
1212	260	Workers' Compensation
		Total
Other Special Programs Student Support Services		
1290	561	Public (In State Tuition) Milford
1290	564	Private Tuition (1)
		Other Student Support Programs Total
		Student Support Services Total
Guidance Services		
2122	112	Guidance Salaries
2122	220	Social Security
2122	250	Unemployment
2122	260	Workers' Compensation
		Guidance Services Total
Health Services		
2134	112	Nurses Salary
2134	213	Life Insurance
2134	214	Disability Insurance
2134	220	Social Security
2134	232	Retirement
2134	250	Unemployment
2134	260	Workers' Compensation
		Total
2134	430	Repairs & Maintenance Services
2134	610	General Supplies/Paper
2134	641	Books & Other Printed Media

2134	650	Computer Software
2134	810	Dues and Fees
		Total
		Health Services Total
SPED Support Services		
2142	310	Behavioral Specialist Services
2142	323	Psychologist Wages
2142	213	Psychologist-Life Ins
2142	214	Psychologist-Disability Ins
2142	220	Social Security
2142	232	Psychologist Retirement
2152	323	Speech Services
2163	323	Occupational/Phys Therapy Services
2163	220	Social Security
2163	250	SPED Support Unemployment
2163	260	SPED Support Workers Comp
		SPED Support Services Total
Improvement of Instruction Services		
2210	240	Principal Tuition Reimbursement
2210	241	Professional Development
2210	290	Staff Development & Career Ladder
2210	291	Para Staff Development & Career Ladder
2210	220	Staff Development FICA
2210	232	Staff Development Retirement
2210	213	Prof Develop-Life & Disability
2210	292	District level Professional Development
		Impr. of Instr. Services Total

Support Services - Instruction		
2212	290	Inst. & Curriculum Development
		Support Serv. Instr. Total
Executive Administration Services SAU #89		
2290	112	Superintendent Services
2290	213	Life Insurance
2290	214	Disability Insurance
2290	220	Social Security
2290	232	Retirement
2290	250	Unemployment
2290	260	Workers' Compensation
2290	580	Conference/Travel
2290	610	Supplies
2290	731	Equipment Costs
2290	810	Dues & Fees
		Total
2295	112	Director Student Services
2295	213	Life Insurance
2295	214	Short Term Disability
2295	220	Social Security
2295	232	Retirement
2295	250	Unemployment
2295	260	Workers' Compensation
2295	580	Conference/Travel
2295	810	Dues & Fees
		Total
2300	321	Business Manager/Accounting Services
		Executive Administration Services SAU #89

School Board Services		
2311	320	School Board Expense
2312	320	School District Clerk
2313	320	School District Treasurer
2314	320	School District Secretary
2315	320	Moderator
2316	320	District Meeting Expense
2317	330	Other Profess. Services (Audit)
2318	330	Other Profess. Services (Legal)
2319	319	Supervisors/Town
2319	534	Postage
2319	540	Advertising
2319	610	General Supplies/Paper
2319	810	Dues & Fees
2319	890	Miscell. (Town Report / Ballots)
		School Board Services Total
Support Services - School Administration		
2410	113	Principal's Salary
2410	213	Life Insurance
2410	214	Disability Insurance
2410	220	Social Security
2410	232	Retirement
2410	250	Unemployment
2410	260	Workers' Compensation
		Total
2410	430	Repairs & Maintenance Services
2410	531	Telephone & Internet
2410	534	Postage
2410	550	Printing

2410	580	Travel/Conferences
2410	610	General Supplies/Paper
2410	641	Books & Other Printed Media
2410	650	Computer Software
2410	810	Dues & Fees
		Total
2411	114	Secretary's Salary
2411	213	Life Insurance
2411	214	Disability Insurance
2411	220	Social Security
2411	232	Retirement
2411	250	Unemployment
2411	260	Workers' Compensation
		Total
2490	890	Graduation Expense
		Total
		School Administration Total
Operation & Maintenance of Plant Services		
2620	114	Custodian Salaries
2620	120	Night Custodian
2620	213	Life Insurance
2620	214	Disability Insurance
2620	220	Social Security
2620	232	Retirement
2620	250	Unemployment
2620	260	Workers Compensation
		Total
2620	321	Gen. Maintenance (Contr. Serv.)

2620	411	Water/Sewer
2620	421	Disposal Services
2620	422	Snow/Sand Removal Services
2620	424	Lawn & Grounds Care
2620	430	Repairs & Maintenance Services
2620	520	Building Insurance
2620	610	General Supplies/Paper
2620	622	Electricity
2620	624	Oil/Pellets
2620	650	Computer Software
2620	731	New Equipment -
2620	780	POD Rental
2620	736	COVID Related Expenses
2620	735	Replacement Equip. - General
		Total
		Operation & Maint. Total
Student Transportation Services		
2721	519	Student Transportation
2722	519	SPED Transportation (All)
2725	519	Field Trip Transportation
		Student Transportation Total
Information Management Services		
2844	323	IT Contracted Services
2844	610	General Supplies
2844	731	Replacement Equipment
		Total
		Total Prior to Debt Service & Food Service

Debt Service		
5110	910	Principal on Debt
5120	830	Interest on Debt
		Debt Service Total
Food Services		
5220	213	Life Insurance
5220	214	Disability Insurance
5220	220	Social Security
5220	232	Retirement
5220	250	Unemployment
5220	511	Food Service Salary
5220	512	Salary Substitutes
5220	521	Food & Milk
5220	526	Worker Comp
5220	543	Repairs to Equip
5220	561	Supplies
		Total Food Service
		Operating Budget Grand Total

01-03-22

Mason School District
Calculation of Tax Rate Impacts of Overall School Funding
2022-2023

Proposed 2022-2023 Budget 3,219,070

Estimated Offsets

Food Service	31,000
Adequate Education	461,649
SPED (IDEA)	12,000
Pre-K (IDEA)	400
Pre - K (Income)	12,000
Building Bond State	84,774
Return of Fund Balance	50,000
Total Projected Offsets	<u>651,823</u>

Net Proposed 2021-2022 Appropriation	2,567,247	Estimated
2021 Final Appropriation	<u>2,431,661</u>	Tax Rate
		Impact
Increase in Proposed Total School Appropriation	<u>135,586</u>	<u>0.88</u>

Financial Impact per \$100,000 in Valuation	<u>88.50</u>
Financial Impact per \$200,000 in Valuation	<u>177.00</u>
Financial Impact per \$300,000 in Valuation	<u>265.50</u>

	Current Fund		
<u>Proposed Warrant Articles</u>	<u>Balance</u>	<u>Proposal</u>	<u>Impact</u>
SPED Capital Reserve Fund	130,000.00	20,000.00	0.125
Health Insurance Capital Reserve	20,000.00	30,000.00	0.187
Tuition Capital Reserve	55,000.00	25,000.00	0.156
Building Capital Reserve	40,000.00	<u>10,000.00</u>	<u>0.062</u>
Total Impact Warrant Articles		85,000.00	<u>0.531</u>

Total Proposed Impact 1.42

Financial Impact per \$100,000 in Valuation	<u>141.59</u>
Financial Impact per \$200,000 in Valuation	<u>283.19</u>
Financial Impact per \$300,000 in Valuation	<u>424.78</u>