

MASON SCHOOL DISTRICT
DEFAULT BUDGET 2025-2026

			Actual	Adopted	Default	Proposed
			Expenditures	Budget	Budget	Budget
			2023-2024	2024-2025	2025-2026	2025-2026
Regular Education Programs (Out-of-District)						
1100	561	Regular Ed. TUITION Milford (82) \$15,761	932,608.00	1,155,090.00	1,292,402.00	1,292,402.00
1100	322	Regular Ed. TUITION Mascenic	0.00	0.00		0.00
		Total	932,608.00	1,155,090.00	1,292,402.00	1,292,402.00
Regular Education Programs (In-District)						
1100	112	Teacher Salaries (K-5) and Specialists	419,212.16	445,183.00	445,183.00	460,201.00
1100	211	Medical Insurance	114,670.67	132,642.00	132,642.00	137,581.00
1100	212	Dental Insurance	3,383.40	5,136.00	5,136.00	4,852.00
1100	213	Life Insurance	627.06	660.00	660.00	678.00
1100	214	Disability Insurance	2,739.98	1,650.00	1,650.00	2,150.00
1100	220	Social Security	31,949.26	34,056.50	34,056.50	35,205.38
1100	232	Retirement	69,400.63	71,789.00	71,789.00	74,274.00
1100	250	Unemployment	613.00	590.00	590.00	581.00
1100	260	Workers' Compensation	1,072.00	1,246.00	1,246.00	1,275.00
		Total	643,668.16	692,952.50	692,952.50	716,797.38
1100	430	Repairs/ Maintenance Services	150.00	100.00	100.00	100.00
1100	580	Travel/Conferences	0.00	100.00	100.00	100.00
1100	610	General Supplies/Paper/Tests	15,203.32	11,000.00	11,000.00	11,000.00
1100	641	Books & OPM	6,189.96	8,000.00	3,000.00	3,000.00
1100	649	Other Informational Resources	1,047.65	500.00	500.00	500.00
1100	650	Computer Software	18,167.62	3,300.00	3,300.00	6,500.00
1100	731	New Equipment	9,460.65	1,000.00	1,000.00	1,000.00
1100	735	Replacement Equipment	18,456.74	3,000.00	1,000.00	1,000.00
1100	810	Dues & Fees	5,360.84	2,500.00	1,000.00	1,000.00
		Total	74,036.78	29,500.00	21,000.00	24,200.00
1110	114	General Education Aides	57,459.02	53,062.00	53,062.00	79,664.00
1110	220	Social Security	4,245.50	4,059.24	4,059.24	6,094.30
1110	250	Unemployment	185.00	196.00	196.00	200.00
1110	260	Workers' Compensation	113.00	204.00	204.00	298.00
		Total	62,002.52	57,521.24	57,521.24	86,256.30
1120	114	Substitute Teacher Salaries	5,842.75	4,000.00	4,000.00	4,500.00
1120	220	Social Security	445.63	306.00	306.00	344.25
1120	250	Unemployment	0.00	0.00	0.00	0.00

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1120	260	Workers' Compensation	10.00	0.00	0.00	11.00
		Total	6,298.38	4,306.00	4,306.00	4,855.25
		Regular Education Programs Total	1,718,613.84	1,939,369.74	2,068,181.74	2,124,510.92
Student Support Programs						
1210	111	Student Support Teacher Salaries	51,246.04	53,730.00	56,542.00	56,542.00
1210	211	Medical Insurance	3,469.50	18,976.00	22,058.00	22,058.00
1210	212	Dental Insurance	402.48	558.00	592.00	592.00
1210	213	Life Insurance	91.78	94.00	100.00	100.00
1210	214	Disability Insurance	233.22	240.00	314.00	314.00
1210	114	SPED Para	48,154.45	48,823.00	63,221.00	63,221.00
1210	220	Social Security	7,489.20	7,845.30	9,161.87	9,161.87
1210	232	Retirement	10,016.49	10,317.00	10,873.00	10,873.00
1210	250	Unemployment	230.00	196.00	151.00	151.00
1210	260	Workers' Compensation	321.00	200.00	280.00	280.00
1210	321	Contracted Services	0.00	1.00	1.00	1.00
		Total	121,654.16	140,980.30	163,293.87	163,293.87
1210	610	General Supplies/Paper/Tests	580.72	1,400.00	1,000.00	1,000.00
1210	641	Books & Other Printed Media	0.00	750.00	500.00	500.00
1210	731	New Equipment	0.00	200.00	200.00	200.00
1210	810	Dues & Fees	801.00	600.00	600.00	850.00
		Total	1,381.72	2,950.00	2,300.00	2,550.00
Pre-School Program						
1214	112	Pre-School Teacher Salaries	26,602.12	46,560.00	46,560.00	47,957.00
1214	114	Pre-School Para	0.00	15,345.00	15,345.00	17,528.00
1214	220	Social Security	2,030.07	4,735.73	4,735.73	5,009.60
1214	250	Unemployment	62.00	65.00	65.00	100.00
1214	260	Workers' Compensation	0.00	74.00	74.00	134.00
		Total	28,694.19	66,779.73	66,779.73	70,728.60
Student Support Services Expenses						
1212	122	Student Support Services Tutor Salaries (Smr)	455.00	1,541.00	1,545.00	1,545.00
1212	220	Social Security	161.04	117.89	118.19	118.19

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			2023-2024	2024-2025	2025-2026	2025-2026
1212	232	Retirement	0.00	0.00	0.00	0.00
1212	250	Unemployment	0.00	0.00	0.00	0.00
1212	260	Workers' Compensation	4.00	0.00	5.00	5.00
		Total	620.04	1,658.89	1,668.19	1,668.19
Other Special Programs Student Support Services						
1290	561	Public (In State Tuition) Milford	67,209.70	95,000.00	85,000.00	85,000.00
1290	564	Private Tuition (1)	150,786.17	181,520.00	1.00	1.00
		Other Student Support Programs Total	217,995.87	276,520.00	85,001.00	85,001.00
		Student Support Services Total	370,345.98	488,888.92	319,042.79	323,241.66
Guidance Services						
2122	112	Guidance Salaries	0.00	1.00	1.00	1.00
		Guidance Services Total	0.00	1.00	1.00	1.00
Health Services						
2134	112	Nurses Salary	49,079.94	50,430.00	50,430.00	51,943.00
2134	211	Medical Insurance	13,878.00	25,459.00	25,459.00	27,979.00
2134	212	Dental Insurance	536.64	893.00	893.00	947.00
2134	213	Life Insurance	87.81	92.00	92.00	95.00
2134	214	Disability Insurance	219.26	230.00	230.00	295.00
2134	220	Social Security	3,754.66	3,857.90	3,857.90	3,973.64
2134	232	Retirement	9,639.25	9,904.00	9,904.00	9,989.00
2134	250	Unemployment	62.00	65.00	65.00	50.00
2134	260	Workers' Compensation	122.00	136.00	136.00	156.00
		Total	77,379.56	91,066.90	91,066.90	95,427.64
2134	430	Repairs & Maintenance Services	100.00	150.00	150.00	150.00
2134	610	General Supplies/Paper	379.46	725.00	600.00	600.00
2134	641	Books & Other Printed Media	0.00	75.00	75.00	75.00
2134	650	Computer Software	574.00	1,200.00	1,000.00	1,000.00
2134	810	Dues and Fees	350.00	500.00	500.00	500.00
		Total	1,403.46	2,650.00	2,325.00	2,325.00

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			2023-2024	2024-2025	2025-2026	2025-2026
		Health Services Total	78,783.02	93,716.90	93,391.90	97,752.64
SPED Support Services						
2142	310	Behavioral Specialist Services	20,434.25	15,000.00	15,000.00	15,000.00
2142	323	Psychologist Wages	46,389.02	47,547.00	48,973.00	48,973.00
2142	211	Medical Insurance	11,796.31	12,730.00	13,989.00	13,989.00
2142	212	Dental Insurance	429.44	447.00	473.00	473.00
2142	213	Psychologist-Life Ins	67.58	75.00	69.00	69.00
2142	214	Psychologist-Disability Ins	198.10	200.00	253.00	253.00
2142	220	Social Security	3,372.70	3,637.35	3,746.43	3,746.43
2142	232	Psychologist Retirement	9,088.29	9,338.00	9,418.00	9,418.00
2152	323	Speech Services	26,742.50	28,000.00	35,000.00	35,000.00
2163	323	Occupational/Phys Therapy Services	19,249.24	28,186.00	29,034.00	29,034.00
2163	220	Social Security	1,457.31	2,156.23	2,221.10	2,221.10
2163	250	SPED Support Unemployment	93.00	98.00	75.00	75.00
2163	260	SPED Support Workers Comp	68.00	204.00	224.00	224.00
		SPED Support Services Total	139,385.74	147,618.58	158,475.53	158,475.53
Improvement of Instruction Services						
2210	240	Principal Tuition Reimbursement	0.00	1.00	1.00	1.00
2210	241	Professional Development	279.00	500.00	500.00	500.00
2210	290	Staff Development & Career Ladder	3,960.00	5,000.00	5,000.00	5,000.00
2210	291	Para Staff Development & Career Ladder	0.00	500.00	500.00	500.00
2210	220	Staff Development FICA	223.47	420.75	420.75	420.75
2210	232	Staff Development-Retirement	0.00	400.00	300.00	300.00
2210	213	Prof Develop-Life & Disability	310.96	1.00	1.00	1.00
2210	292	District level Professional Development	750.95	500.00	500.00	800.00
		Impr. of Instr. Services Total	5,524.38	7,322.75	7,222.75	7,522.75
Support Services - Instruction						
2212	290	Inst. & Curriculum Development	0.00	100.00	100.00	100.00
		Support Serv. Instr. Total	0.00	100.00	100.00	100.00

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			2023-2024	2024-2025	2025-2026	2025-2026
Executive Administration Services SAU #89						
2290	112	Superintendent Services	56,591.86	58,148.00	58,148.00	60,039.00
2290	211	Medical Insurance	15,924.79	17,184.00	17,184.00	18,885.00
2290	212	Dental Insurance	697.88	726.00	726.00	769.00
2290	213	Life Insurance	66.04	75.00	75.00	67.00
2290	214	Disability Insurance	163.07	215.00	215.00	253.00
2290	220	Social Security	4,069.16	4,448.32	4,448.32	4,592.98
2290	232	Retirement	14,614.74	14,420.00	14,420.00	14,545.00
2290	250	Unemployment	31.00	33.00	33.00	25.00
2290	260	Workers' Compensation	158.00	157.00	157.00	168.00
2290	580	Conference/Travel	0.00	200.00	200.00	200.00
2290	610	Supplies	0.00	100.00	100.00	100.00
2290	731	Equipment Costs	0.00	1.00	1.00	1.00
2290	810	Dues & Fees	755.92	1,200.00	900.00	900.00
		Total	93,072.46	96,907.32	96,607.32	100,544.98
2295	112	Director Student Services	46,274.02	47,547.00	47,547.00	48,973.00
2295	211	Medical Insurance	11,796.31	12,730.00	12,730.00	13,989.00
2295	212	Dental Insurance	422.80	447.00	447.00	473.00
2295	213	Life Insurance	70.47	75.00	75.00	69.00
2295	214	Short Term Disability	207.01	200.00	200.00	253.00
2295	220	Social Security	3,857.13	3,637.35	3,637.35	3,746.43
2295	232	Retirement	9,088.06	9,338.00	9,338.00	9,418.00
2295	250	Unemployment	31.00	32.00	32.00	25.00
2295	260	Workers' Compensation	115.00	128.00	128.00	137.00
2295	580	Conference/Travel	0.00	200.00	100.00	100.00
2295	810	Dues & Fees	0.00	100.00	100.00	100.00
		Total	71,861.80	74,434.35	74,334.35	77,283.43
2300	321	Business Manager/Accounting Services	40,748.96	42,000.00	42,000.00	44,000.00
Executive Administration Services SAU #89			205,683.22	213,341.67	212,941.67	221,828.42
School Board Services						
2311	320	School Board Expense	455.00	750.00	750.00	750.00
2312	320	School District Clerk	525.00	525.00	525.00	525.00

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			2023-2024	2024-2025	2025-2026	2025-2026
2313	320	School District Treasurer	575.00	575.00	575.00	575.00
2314	320	School District Secretary	700.00	825.00	825.00	825.00
2315	320	Moderator	120.00	120.00	120.00	120.00
2316	320	District Meeting Expense	0.00	125.00	125.00	125.00
2317	330	Other Profess. Services (Audit)	10,750.00	10,000.00	11,200.00	11,200.00
2318	330	Other Profess. Services (Legal)	989.75	750.00	750.00	750.00
2319	319	Supervisors/Town	40.00	50.00	50.00	50.00
2319	534	Postage	0.00	1.00	1.00	1.00
2319	540	Advertising	225.50	650.00	500.00	500.00
2319	610	General Supplies/Paper	0.00	100.00	100.00	100.00
2319	810	Dues & Fees	2,999.78	3,300.00	3,300.00	3,300.00
2319	890	Miscell. (Town Report / Ballots)	472.14	575.00	575.00	575.00
		School Board Services Total	17,852.17	18,346.00	19,396.00	19,396.00
Support Services - School Administration						
2410	113	Principal's Salary	56,591.86	58,148.00	58,148.00	60,039.00
2410	211	Medical Insurance	15,924.79	17,184.00	17,184.00	18,885.00
2410	212	Dental Insurance	686.87	726.00	726.00	769.00
2410	213	Life Insurance	65.79	75.00	75.00	68.00
2410	214	Disability Insurance	162.86	215.00	215.00	253.00
2410	220	Social Security	4,068.66	4,448.32	4,448.32	4,592.98
2410	232	Retirement	14,614.48	14,420.00	14,420.00	14,545.00
2410	250	Unemployment	31.00	32.00	32.00	25.00
2410	260	Workers' Compensation	124.00	157.00	157.00	168.00
		Total	92,270.31	95,405.32	95,405.32	99,344.98
2410	430	Repairs & Maintenance Services	0.00	50.00	50.00	50.00
2410	531	Telephone & Internet	4,378.09	10,600.00	10,600.00	10,600.00
2410	534	Postage	437.67	625.00	625.00	625.00
2410	550	Printing	0.00	250.00	100.00	100.00
2410	580	Travel/Conferences	0.00	50.00	50.00	50.00
2410	610	General Supplies/Paper	2,537.06	1,400.00	1,400.00	2,700.00
2410	641	Books & Other Printed Media	0.00	1.00	1.00	1.00
2410	650	Computer Software	3,680.84	3,500.00	3,500.00	4,000.00

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			2023-2024	2024-2025	2025-2026	2025-2026
2410	731	New Equipment	94.37	0.00	1.00	1.00
2410	810	Dues & Fees	169.92	200.00	200.00	200.00
		Total	11,297.95	16,676.00	16,527.00	18,327.00
2411	114	Secretary's Salary	50,443.12	51,830.00	51,830.00	53,385.00
2411	211	Medical Insurance	23,592.62	25,459.00	25,459.00	27,979.00
2411	213	Life Insurance	89.02	94.00	94.00	96.00
2411	214	Disability Insurance	224.04	235.00	235.00	303.00
2411	220	Social Security	3,540.42	3,965.00	3,965.00	4,083.95
2411	232	Retirement	6,825.00	7,013.00	7,013.00	6,807.00
2411	250	Unemployment	62.00	65.00	65.00	50.00
2411	260	Workers' Compensation	126.00	140.00	140.00	160.00
		Total	84,902.22	88,801.00	88,801.00	92,863.95
2490	890	Graduation Expense	935.19	1,000.00	1,000.00	1,000.00
		Total	935.19	1,000.00	1,000.00	1,000.00
		School Administration Total	189,405.67	201,882.32	201,733.32	211,535.94
Operation & Maintenance of Plant Services						
2620	114	Custodian Salaries	54,225.34	51,073.00	51,073.00	54,075.00
2620	211	Medical Insurance	18,897.08	25,459.00	16,458.00	16,458.00
2620	212	Dental Insurance	934.90	893.00	592.00	592.00
2620	120	Night Custodian/Special projects	6,115.06	11,874.00	11,874.00	12,260.00
2620	213	Life Insurance	85.56	90.00	90.00	98.00
2620	214	Disability Insurance	214.94	220.00	220.00	307.00
2620	220	Social Security	4,507.51	4,815.45	4,815.45	5,074.63
2620	232	Retirement	6,656.50	6,910.00	6,895.00	6,895.00
2620	250	Unemployment	109.00	134.00	94.00	94.00
2620	260	Workers Compensation	1,280.00	1,106.00	1,106.00	1,502.00
		Total	93,025.89	102,574.45	93,217.45	97,355.63
2620	321	Gen. Maintenance (Contr. Serv.)	17,708.34	12,000.00	12,000.00	15,000.00
2620	411	Water/Sewer	2,821.62	3,700.00	3,700.00	3,700.00
2620	421	Disposal Services	3,150.00	3,240.00	3,240.00	3,240.00
2620	422	Snow/Sand Removal Services	40.00	100.00	100.00	100.00

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2620	424	Lawn & Grounds Care	622.26	1,400.00	1,400.00	1,400.00
2620	430	Repairs & Maintenance Services	7,335.60	4,000.00	4,000.00	5,000.00
2620	520	Property & Liability Insurance	6,860.00	7,991.00	8,996.00	8,996.00
2620	610	General Supplies/Paper	6,516.55	6,300.00	6,300.00	6,700.00
2620	622	Electricity	27,221.98	27,000.00	28,000.00	28,000.00
2620	624	Oil/Pellets	26,307.49	27,000.00	27,000.00	27,000.00
2620	650	Computer Software	0.00	500.00	1.00	1.00
2620	731	New Equipment -	6,570.23	2,000.00	1,000.00	1,000.00
2620	735	Replacement Equip. - General	19,384.52	2,000.00	2,000.00	5,000.00
		Total	124,538.59	97,231.00	97,737.00	105,137.00
		Operation & Maint. Total	217,564.48	199,805.45	190,954.45	202,492.63
Student Transportation Services						
2721	519	Student Transportation	144,243.71	142,010.00	142,010.00	146,270.00
2722	519	SPED Transportation (All)	31,400.00	52,000.00	1.00	1.00
2725	519	Field Trip Transportation	0.00	100.00	100.00	100.00
		Student Transportation Total	175,643.71	194,110.00	142,111.00	146,371.00
Information Management Services						
2844	323	IT Contracted Services	3,900.00	9,000.00	9,000.00	9,300.00
2844	610	General Supplies	0.00	250.00	250.00	250.00
2844	650	Computer Software	0.00	4,800.00	4,800.00	10,000.00
2844	731	Replacement Equipment	0.00	2,000.00	500.00	500.00
		Total	3,900.00	16,050.00	14,550.00	20,050.00
		Total Prior to Debt Service & Food Service	3,122,702.21	3,520,553.33	3,428,102.15	3,533,278.49
Debt Service						
5110	910	Principal on Debt	245,000.00	245,000.00	245,000.00	245,000.00
5120	830	Interest on Debt	57,450.26	45,151.26	34,077.26	34,077.26
		Debt Service Total	302,450.26	290,151.26	279,077.26	279,077.26
Food Services						
5220	211	Medical Insurance	23,592.62	25,459.00	25,459.00	27,979.00

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5220	212	Dental Insurance	858.88	893.00	893.00	947.00
5220	213	Life Insurance	86.32	90.00	90.00	91.00
5220	214	Disability Insurance	215.28	220.00	220.00	283.00
5220	220	Social Security	3,266.65	3,700.69	3,700.69	3,811.69
5220	232	Retirement	6,369.99	6,545.00	6,545.00	6,353.00
5220	250	Unemployment	62.00	65.00	65.00	50.00
5220	511	Food Service Salary	47,080.02	48,375.00	48,375.00	49,826.00
5220	512	Salary Substitutes	0.00	200.00	200.00	200.00
5220	521	Food & Milk	23,842.78	29,000.00	29,000.00	29,000.00
5220	526	Worker Comp	997.00	845.00	845.00	1,136.00
5220	543	Repairs to Equip	0.00	1,000.00	1,000.00	1,000.00
5220	561	Supplies	2,224.51	2,700.00	2,700.00	3,000.00
		Total Food Service	108,596.05	119,092.69	119,092.69	123,676.69
		Operating Budget Grand Total	3,533,748.52	3,929,797.28	3,826,272.10	3,936,032.44