

MASON SCHOOL DISTRICT PROPOSED BUDGET 2013

MASON SCHOOL DISTRICT			Actual	Adopted	Proposed	Variance	%
			2010-2011	2011-2012	2012-2013	to 2011-2012	Change
Regular Education Programs (Out-of-District)							
1100	321	Regular Ed. TUITION Milford (99)	735,052	600,732	937,134	336,402	56.00
1100	322	Regular Ed. TUITION Mascenic	64,136	53,237	0	(53,237)	(100.00)
Total			799,188	653,969	937,134	283,165	43.30
Regular Education Programs (In-District)							
1100	112	Teacher Salaries (K-5) and Specialists	244,679	296,599	287,950	(8,649)	(2.92)
1100	211	Medical Insurance	138,207	132,322	137,566	5,244	3.96
1100	212	Dental Insurance	12,613	12,526	22,684	10,158	81.10
1100	213	Life Insurance	260	334	650	316	94.61
1100	214	Disability Insurance	850	942	1,300	358	38.00
1100	220	Social Security (.765)	18,851	22,690	22,028	(662)	(2.92)
1100	232	Retirement (.113)	17,230	22,418	25,645	3,227	14.39
1100	250	Unemployment	(25)	1,221	2,684	1,463	119.82
1100	260	Workers' Compensation	481	555	806	251	45.23
Total			433,146	489,607	501,313	11,706	2.39
1100	430	Repairs/ Maintenance Services	0	1,000	1,000	0	0.00
1100	442	Rental Equipment	0	500	500	0	0.00
1100	580	Travel/Conferences	0	500	500	0	0.00
1100	610	General Supplies/Paper/Tests	10,870	10,000	9,000	(1,000)	(10.00)
1100	641	Books & OPM	11,140	10,000	8,000	(2,000)	(20.00)
1100	649	Other Informational Resources	6,420	3,000	3,000	0	0.00
1100	650	Computer Software	58	4,000	4,000	0	0.00
1100	731	New Equipment	20,501	1,000	1,000	0	0.00
1100	735	Replacement Equipment	240	1,000	900	(100)	(10.00)
1100	810	Dues & Fees	836	750	750	0	0.00
Total			50,065	31,750	28,650	(3,100)	(9.76)
1110	114	General Education Aides	57,438	36,308	55,364	19,056	52.48
1110	211	Health	0	2,000	0	(2,000)	(100.00)
1110	212	Dental	0	2,000	0	(2,000)	(100.00)
1110	220	Social Security	4,394	2,778	4,235	1,458	52.48
1110	250	Unemployment	243	194	1,022	828	426.80
1110	260	Workers' Compensation	267	175	155	(20)	(11.43)
Total			62,342	43,455	60,776	17,322	39.86
1120	114	Substitute Teacher Salaries	9,137	8,000	8,000	0	0.00
1120	220	Social Security	694	612	612	0	0.00
1120	250	Unemployment	0	86	176	90	104.65
1120	260	Workers' Compensation	0	40	22	(18)	(45.40)
Total			9,831	8,738	8,810	72	0.82
1130	323	Homebound Services	0	2,000	1,000	(1,000)	(50.00)
Total			0	2,000	1,000	(1,000)	(50.00)
Regular Education Programs Totals			1,354,572	1,229,519	1,537,684	308,165	25.06
Student Support Programs							
1210	112	Student Support Teacher Salaries	45,500	44,000	26,400	(17,600)	(40.00)
1210	211	Medical Insurance	0	0	0	0	0.00
1210	212	Dental Insurance	0	0	0	0	0.00
1210	213	Life Insurance	104	100	0	(100)	(100.00)
1210	214	Disability Insurance	334	100	0	(100)	(100.00)
1210	220	Social Security (.765)	3,402	3,366	2,020	(1,346)	(40.00)
1210	232	Retirement (11.3%)	3,489	3,991	0	(3,991)	(100.00)
1210	250	Unemployment	221	130	154	24	18.83
1210	260	Workers' Compensation	106	56	42	(14)	(25.00)

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			2010-2011	2011-2012	2012-2013	to 2011-2012	Change
		Total	53,156	51,742	28,616	(23,127)	(44.70)
1210	430	Repair/Maintenance Services	0	100	100	0	0.00
1210	534	Postage	0	200	200	0	0.00
1210	610	General Supplies/Paper/Tests	1,299	1,000	1,000	0	0.00
1210	641	Books & Other Printed Media	10,982	6,000	4,000	(2,000)	(33.33)
1210	650	Computer Software	0	500	200	(300)	(60.00)
1210	731	New Equipment	4,053	400	400	0	0.00
1210	735	Replacement Equipment	0	200	200	0	0.00
1210	810	Dues & Fees	37	500	500	0	0.00
		Total	16,371	8,900	6,600	(2,300)	(25.84)
Pre-School Program							
1214	114	Pre-School Teacher Salaries (1/2 time)	12,398	13,071	13,616	545	4.17
1214	114	Pre-School Para (1/2 time)	825	8,714	9,227	513	5.89
1214	211	Medical Insurance	0	1,000	0	(1,000)	(100.00)
1214	212	Dental Insurance	0	1,000	0	(1,000)	(100.00)
1214	213	Life Insurance	0	0	0	0	0.00
1214	214	Disability Insurance	0	0	0	0	0.00
1214	220	Social Security	1,011	1,667	1,747	80	4.83
1214	232	Retirement	0	0	0	0	0.00
1214	250	Unemployment	0	130	210	80	61.54
1214	260	Workers' Compensation	0	56	64	8	14.29
		Total	14,234	25,638	24,864	(774)	(3.02)
1210	734	Pre-School Assessment POMS	0	550	550	0	0.00
1210	591	PTAN	0	0	0	0	0.00
		Total	0	550	550	0	0.00
Student Support Para-professionals							
1211	114	Student Support Aides (3 aides)	34,689	50,831	0	(50,831)	(100.00)
1211	211	Medical Insurance	0	3,000	0	(3,000)	(100.00)
1211	212	Dental Insurance	0	3,000	0	(3,000)	(100.00)
1211	213	Life Insurance	0	0	0	0	0.00
1211	214	Disability Insurance	0	0	0	0	0.00
1211	220	Social Security	2,654	3,888	0	(3,888)	(100.00)
1211	250	Unemployment	88	388	0	(388)	(100.00)
1211	260	Workers' Compensation	160	168	0	(168)	(100.00)
		Total	37,591	61,275	0	(61,275)	(100.00)
Student Support Services Expenses							
1212	122	Student Support Services Tutor Salaries (Summer)	4,964	6,000	5,000	(1,000)	(16.67)
1212	220	Social Security (.0765)	380	459	383	(77)	(16.67)
1212	232	Retirement (.0907)	265	544	0	(544)	(100.00)
1212	250	Unemployment	0	124	80	(44)	(35.48)
1212	260	Workers' Compensation	0	26	14	(12)	(46.15)
		Total	5,609	7,153	5,477	(1,677)	(23.44)
ESOL Program							
1260	114	ESOL Program	0	0	0	0	0.00
1260	220	Social Security	0	0	0	0	0.00
1260	250	Unemployment	0	0	0	0	0.00
1260	260	Workers' Compensation	0	0	0	0	0.00
		ESOL Program Total	0	0	0	0	0.00

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			2010-2011	2011-2012	2012-2013	to 2011-2012	Change
Other Special Programs Student Support Services							
1290	561	Public (In State Tuition) Milford (19)	133,043	286,055	135,000	(151,055)	(52.81)
1290	562	Public (In State Tuition) Mascenic	0	21,295	0	(21,295)	(100.00)
1290	564	Private Tuition (1)	43,575	40,000	42,000	2,000	5.00
Other Student Support Programs Totals			176,618	347,350	177,000	(170,350)	(49.04)
Other Special Programs							
1490	810	Dues & Fees (Camp Fee)	0	1	1	0	0.00
Other Special Programs Totals			0	1	1	0	0.00
Student Support Services Total			303,579	502,610	243,108	(259,502)	(51.63)
Guidance Services							
2122	114	Professional Guidance Services	38,630	37,000	35,100	(1,900)	(5.14)
2122	220	Social Security	0	0	2,685	2,685	0.00
2122	250	Unemployment	0	0	308	308	0.00
2122	260	Workers' Compensation	0	0	98	98	0.00
2122	610	General Supplies/Paper/Tests	436	500	500	0	0.00
2122	641	Books & Other Printed Media	0	1	1	0	0.00
2122	649	Other Informational Services	0	1	1	0	0.00
2122	731	New Equipment	0	1	1	0	0.00
2122	810	Dues and Fees	0	50	50	0	0.00
Guidance Services Totals			39,066	37,553	38,744	1,191	3.17
Health Services							
2134	112	Nurses Salary	30,130	28,840	29,417	577	2.00
2134	211	Medical Insurance	0	2,000	0	(2,000)	(100.00)
2134	212	Dental Insurance	0	0	0	0	0.00
2134	220	Social Security	2,305	2,206	2,250	44	2.00
2134	232	Retirement (11.3%)	2,397	0	3,324	3,324	0.00
2134	250	Unemployment	66	130	308	178	136.92
2134	260	Workers' Compensation	53	60	82	22	36.67
Total			34,951	33,236	35,381	2,145	6.45
2134	430	Repairs & Maintenance Services	150	400	400	0	0.00
2134	610	General Supplies/Paper	1,299	528	528	0	0.00
2134	641	Books & Other Printed Media	9	100	100	0	0.00
2134	650	Computer Software	529	500	500	0	0.00
2134	735	Replacement Equipment	0	0	0	0	0.00
2134	810	Dues and Fees	229	500	500	0	0.00
Total			2,216	2,028	2,028	0	0.00
Health Services Totals			37,167	35,264	37,409	2,145	6.08
Reading Specialist							
2142	112	Teacher (Title I)	21,555	14,000	31,212	17,212	122.94
2142	220	Social Security	1,649	1,071	2,388	1,317	122.94
2142	250	Unemployment	66	130	308	178	136.92
2142	260	Worker's Comp	0	60	88	28	46.67
Reading Specialist Services Total			23,270	15,261	33,996	18,735	122.76
Psychological Counseling Services							
2143	321	Schl. Psychologist's - Contracted	2,039	5	0	(5)	(100.00)
2143	580	Travel Conferences	0	1	0	(1)	(100.00)

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			2010-2011	2011-2012	2012-2013	to 2011-2012	Change
		Total	2,039	6	0	(6)	(100.00)
2143	610	General Supplies/Tests/Paper	0	1	0	(1)	(100.00)
		Total	0	1	0	(1)	(100.00)
		Psychological Service Totals	2,039	7	0	(7)	(100.00)
SPED Support Services							
2142	323	Psychological Testing Services	1,413	10,000	8,000	(2,000)	(20.00)
2152	323	Speech Services	26,481	27,540	18,360	(9,180)	(33.33)
2153	323	Audio logical Testing Services	0	1	0	(1)	(100.00)
2163	323	Occupational/Phys Therapy Services	11,935	6,800	15,620	8,820	129.71
2165	323	Physical Therapy	0	3,000	1,250	(1,750)	(58.33)
		SPED Support Services Total	39,829	47,341	43,230	(4,111)	(8.68)
Improvement of Instruction Services							
2210	240	Tuition Reimbursement Teachers	3,850	9,800	3,000	(6,800)	(69.39)
2210	241	Tuition Reimbursement - Principal	0	2,000	2,000	0	0.00
2210	290	Staff Development & Career Ladder	2,321	8,000	8,000	0	0.00
2210	291	Para Staff Development & Career Ladder	0	5,000	3,000	(2,000)	(40.00)
2210	292	District level Professional Development	3,678	7,000	4,000	(3,000)	(42.86)
		Impr. of Instr. Services Totals	9,849	31,800	20,000	(11,800)	(37.11)
Support Services - Instruction							
2212	290	Inst. & Curriculum Development	0	5,000	3,000	(2,000)	(40.00)
		Support Serv. Instr. Totals	0	5,000	3,000	(2,000)	(40.00)
Educational Media Services							
2222	430	Repairs & Maintenance Services	0	1	0	(1)	(100.00)
2222	610	General Supplies/Paper	0	0	0	0	0.00
2222	641	Books & Other Printed Media	0	1,000	750	(250)	(25.00)
2222	649	Other Information Resources	0	500	500	0	0.00
2222	650	Computer/Media Software	0	0	0	0	0.00
2222	731	New Equipment	0	0	0	0	0.00
2222	810	Dues and Fees	0	0	0	0	0.00
		Total	0	1,501	1,250	(251)	(16.72)
Audio Visual Services							
2223	430	Repairs & Maintenance Services	0	0	0	0	0.00
2223	610	General Supplies/Paper	248	250	250	0	0.00
2223	731	New Equipment	0	0	0	0	0.00
2223	735	Replacement Equipment	0	0	0	0	0.00
		Total	248	250	250	0	0.00
		Media/A.V. Services Totals	248	1,751	1,500	(251)	(14.33)
Executive Administration Services SAU #89							
2290	112	Superintendent Services	75,000	77,500	77,500	0	0.00
2290	212	Dental	0	0	0	0	0.00
2290	214	LTD	0	0	0	0	0.00
2290	220	Social Security (.0765)	5,737	5,929	5,929	0	0.00
2290	232	Retirement	0	0	0	0	0.00
2290	250	Unemployment	1,131	130	308	178	136.92
2290	260	Workers' Compensation	53	60	217	157	261.67

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			2010-2011	2011-2012	2012-2013	to 2011-2012	Change
2290	580	Conference/Travel	210	1,000	750	(250)	(25.00)
2290	610	Supplies	909	2,000	1,000	(1,000)	(50.00)
2290	731	Equipment Costs	0	3,000	1,000	(2,000)	(66.67)
2290	622	Building Expenses	0	1,500	1,500	0	0.00
2290	810	Dues & Fees	2,708	950	1,000	50	5.26
Total			85,748	92,069	89,204	(2,865)	(3.11)
2295	112	Director Student Services	51,114	53,000	32,130	(20,870)	(39.38)
2295	213	Life	0	200	150	(50)	(25.00)
2295	214	STD	0	200	150	(50)	(25.00)
2295	220	Social Security (.0765)	4,107	4,055	2,458	(1,597)	(39.38)
2295	232	Retirement (.113)	4,099	5,878	3,630	(2,248)	(38.24)
2295	250	Unemployment	0	130	154	24	18.46
2295	260	Workers' Compensation	0	60	90	30	50.00
2295	580	Conference/Travel	0	1,000	1,000	0	0.00
2295	610	Supplies	0	1,000	0	(1,000)	(100.00)
2295	810	Dues & Fees	0	750	750	0	0.00
			59,320	66,272	40,512	(25,760)	(38.87)
2300	321	Business Manager Services	72,553	57,000	50,000	(7,000)	(12.28)
Executive Administration Services SAU #89			217,621	215,341	179,716	(35,625)	(16.54)
School Board Services							
2310	320	Census Enumerator	0	200	200	0	0.00
2311	320	School Board Expense	50	300	500	200	66.67
2312	320	School District Clerk	250	500	500	0	0.00
2313	320	School District Treasurer	2,500	2,500	2,500	0	0.00
ELETE	220	Social Security	0	0	0	0	0.00
2314	320	School District Secretary	950	2,000	2,000	0	0.00
2315	320	Moderator	672	500	500	0	0.00
2316	320	District Meeting Expense	368	1,000	1,000	0	0.00
2317	330	Other Profess. Services (Audit)	5,000	9,000	9,000	0	0.00
2318	330	Other Profess. Services (Legal)	23,368	10,000	10,000	0	0.00
2318	331	SPED Legal Svcs	2,147	2,000	2,000	0	0.00
2319	319	Supervisors/Town	0	400	400	0	0.00
2319	520	School Board Liability Insurance	0	1,200	1,200	0	0.00
2319	534	Postage	341	400	400	0	0.00
2319	540	Advertising	1,556	1,500	1,500	0	0.00
2319	610	General Supplies/Paper	54	350	350	0	0.00
2319	810	Dues & Fees	2,835	500	500	0	0.00
2319	890	Miscell. (Town Report / Ballots)	515	750	750	0	0.00
School Board Services Totals			40,606	33,100	33,300	200	0.60
Support Services - School Administration							
2410	113	Principal's Salary	56,620	29,159	32,130	2,971	10.19
2410	213	Life Insurance	67	192	150	(42)	(21.88)
2410	214	Disability Insurance	212	225	150	(75)	(33.33)
2410	220	Social Security	4,281	2,231	2,458	227	10.19
2410	232	Retirement (.113)	4,541	2,645	3,630	985	37.25
2410	250	Unemployment	88	65	154	89	136.92
2410	260	Workers' Compensation	141	60	90	30	50.00
Total			65,950	34,577	38,762	4,185	12.10
2410	430	Repairs & Maintenance Services	1,419	1,000	1,350	350	35.00
2410	442	Lease of Equipment	1,229	1,870	2,000	130	6.95

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2410	531	Telephone	5,268	3,500	5,300	1,800	51.43
2410	534	Postage	671	500	600	100	20.00
2410	550	Printing	756	800	800	0	0.00
2410	580	Travel/Conferences	400	300	300	0	0.00
2410	610	General Supplies/Paper	6,298	1,250	2,000	750	60.00
2410	641	Books & Other Printed Media	48	0	0	0	0.00
2410	650	Computer Software (BMSI)	9,605	1,000	1,250	250	25.00
2410	731	New Equipment	7,453	0	0	0	0.00
2410	735	Replacement Equipment	6,865	0	0	0	0.00
2410	810	Dues & Fees	1,133	950	950	0	0.00
		Total	41,145	11,170	14,550	3,380	30.26
2411	114	Secretary's Salary	34,139	34,130	34,813	683	2.00
2411	211	Medical Insurance	0	0	0	0	0.00
2411	212	Dental Insurance	0	0	0	0	0.00
2411	213	Life Insurance	40	60	80	20	33.33
2411	214	Disability Insurance	124	100	110	10	10.00
2411	220	Social Security (.0765)	2,423	2,611	2,663	52	2.00
2411	232	Retirement (.088)	2,963	3,785	3,064	(721)	(19.05)
2411	250	Unemployment	88	130	308	178	136.92
2411	260	Workers' Compensation	56	60	97	37	61.67
		Total	39,833	40,876	41,135	259	0.63
2490	890	Graduation Expense	0	100	100	0	0.00
2491	890	Assembly Expense	0	500	500	0	0.00
		Total	0	600	600	0	0.00
		School Administration Totals	146,928	87,223	95,047	7,824	8.97
Operation & Maintenance of Plant Services							
2620	114	Custodian Salaries	36,918	37,595	38,347	752	2.00
2620	213	Life Insurance	44	60	80	20	33.33
2620	214	Disability Insurance	136	100	120	20	20.00
2620	220	FICA	2,443	2,876	2,934	58	2.00
2620	232	Retirement (.088)	3,197	4,169	3,375	(794)	(19.05)
2620	250	Unemployment	44	130	308	178	136.92
2620	260	Workers Compensation	53	60	844	784	1306.67
		Total	42,835	44,990	46,007	1,017	2.26
2620	321	Gen. Maintenance (Contr. Serv.)	286	3,000	3,500	500	16.67
2620	411	Water/Sewer	1,428	1,650	1,650	0	0.00
2620	421	Disposal Services	1,530	1,500	1,500	0	0.00
2620	422	Snow/Sand Removal Services	35	500	500	0	0.00
2620	423	Custodial Services	0	1	1	0	0.00
2620	424	Lawn & Grounds Care	172	1,000	1,000	0	0.00
2620	430	Repairs & Maintenance Services	2,832	1,750	2,250	500	28.57
2620	520	Building Insurance	2,896	4,786	5,504	718	15.00
2620	610	General Supplies/Paper	5,577	5,000	5,000	0	0.00
2620	622	Electricity	24,055	17,800	20,000	2,200	12.36
2620	624	Oil/Pellets	13,835	11,460	13,000	1,540	13.44
2620	731	New Equipment -	18,805	1,000	1,000	0	0.00
2620	735	Replacement Equip. - General	4,195	1,000	1,000	0	0.00
2620	735	Replacement Equip. Food Svc	0	0	0	0	0.00
2621	735	Replacement Equip. - Principal	0	0	0	0	0.00
2620	890	Misc.	0	0	0	0	0.00

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		Total	75,646	50,447	55,905	5,458	10.82
		Operation & Maint. Totals	118,481	95,437	101,912	6,475	6.78
Student Transportation Services							
2721	519	Student Transportation	81,258	82,458	94,816	12,358	14.99
2722	519	SPED Transportation (All)	35,873	36,540	30,000	(6,540)	(17.90)
2723	519	SPED Transportation (PK)	4,190	0	0	0	0.00
2724	519	Athletic Transportation	0	0	0	0	0.00
2725	519	Field Trip Transportation	1,388	2,000	1,500	(500)	(25.00)
		Student Transportation Totals	122,709	120,998	126,316	5,318	4.40
Information Management Services							
2844	323	Purchased Services Technology	1,158	0	0	0	0.00
2844	430	Repairs & Maintenance Services	0	0	0	0	0.00
2844	580	Travel	0	0	0	0	0.00
2844	610	Supplies	0	0	0	0	0.00
2844	731	New Equipment KG & 5th	0	0	0	0	0.00
		Total	1,158	0	0	0	0.00
		Information Management Services	1,158	0	0	0	0.00
		Total Prior to Debt Service & Food Service	2,455,964	2,458,205	2,494,961	36,756	1.50
Debt Service							
5110	910	Principal on Debt	245,910	245,000	255,000	10,000	4.08
5120	830	Interest on Debt	196,303	190,414	180,290	(10,124)	(5.32)
		Debt Service Totals	442,213	435,414	435,290	(124)	(0.03)
Food Services							
5220	213	Life Insurance	35	81	75	(6)	(7.41)
5220	214	LTD Insurance	108	180	180	0	0.00
5220	220	Social Security	2,320	2,685	2,583	(102)	(3.81)
5220	232	Retirement	2,925	3,360	2,971	(389)	(11.57)
5220	250	Unemployment	110	60	308	248	413.33
5220	511	Food Service Salary	32,445	33,100	33,762	662	2.00
5220	512	Salary Substitutes	42	1,000	500	(500)	(50.00)
5220	521	Food & Milk	22,946	18,246	20,000	1,754	9.61
5220	526	Worker Comp	0	195	743	548	281.03
5220	543	Repairs to Equip	0	1,000	1,000	0	0.00
5220	561	Supplies	1,374	1,000	1,000	0	0.00
		Total Food Service	62,305	60,907	63,122	2,215	3.64
		Operating Budget Grand Total **	2,960,482	2,954,526	2,993,373	38,848	1.31