

TOWN OF MONROE

2012 - 2013

ANNUAL BUDGET

Approved Budget by the Voters

April 3, 2012

Town of Monroe
2012 - 2013
ANNUAL PUBLIC BUDGET INDEX

Monroe's Budget Process and Executive Summary

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Town of Monroe

STEPHEN J. VAVREK
First Selectman



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Monroe's 2012/2013 Municipal Budget Process

The proposed 2012/2013 Budget will focus on providing for the health, safety and welfare of all the citizens of Monroe. This budget will focus on Town needs - the increased maintenance of roads, buildings and our public safety needs, culture and recreation, health and welfare, and our wonderful educational system. Over the next few months our elected officials – the Board of Education, Town Council, Board of Finance and I will work together to provide a budget that drives value in the services provided for our citizens.

Government is the art of discussion and compromise. During my first year in office, we have all worked hard to get the input of all of Monroe's citizens in order to incorporate everyone's thinking into the budget process. I have also worked with our Town department heads to assure fiscal discipline in every action we take. We urge everyone to be involved in the budget process and look forward to hearing your opinions throughout the deliberations. However, we ask that the rhetoric be restrained and respectful. While we may disagree about the budget, we can all agree that our democratic process should be enhanced, not diminished, during our budget conversation.

Preliminary budget estimates

All departments, offices, agencies, boards, commissions, committees and authorities except as provided in the Town Charter, shall submit to the Director of Finance and the First Selectman, by **December 1, 2011** an estimate of proposed revenue and expenditures relating to their respective departments, offices and public bodies for the fiscal year to commence on July 1, 2012. The Board of Education shall submit to the First Selectman and Director of Finance its proposed budget not later than **January 9th** of each year.

Preparation of First Selectman's budget

The budget as proposed by the First Selectman shall consist of:

1. An expense budget for all town expenditures, including expenditures of the Board of Education.
2. A capital expense budget.
3. A financial plan for the fiscal year.
4. An explanation by the First Selectman of the proposed budget and the fiscal policy proposed by the First Selectman.

5. Recommendations of the First Selectman concerning all proposed town expenditures and capital projects.

The budget as proposed by the First Selectman shall be delivered to the Town Council not later than **February 8th** of each year.

Duties of the Council on Budget

The Town Council, except as otherwise provided by the Town Charter, has such powers and duties relating to the Town Budget and the Board of Education budget as are set forth in the Connecticut General Statutes. The Council shall review the Town Budget and shall make such revisions, as it deems desirable consistent with the welfare and the resources of the town. During its review of the budget, the Council shall hold one public hearing, at which time any elector or taxpayer may have an opportunity to be heard regarding the Town Budget as proposed by the First Selectman. Not later than **February 28th** of each year the Council shall forward the budget as proposed by the Town Council to the Board of Finance.

Duties of the Board of Finance on Budget

The Board of Finance, except as otherwise provided by the Town Charter, has such powers and duties relating to the Town Budget and the Board of Education budget as are set forth in the Connecticut General Statutes for Boards of Finance. Upon receipt of the budget as proposed by the Town Council, the Board of Finance shall review the same and shall make such revisions, as it deems desirable consistent with the welfare and resources of the town. During its review process of the budget, the Board of Finance shall hold one public hearing, at which such time the electors and taxpayers of the town shall have an opportunity to be heard regarding the budget as proposed by the Town Council. After such meetings and hearing, the Board shall prepare its final proposed Annual Budget and shall deliver the same to the First Selectman not later than **March 21st** of each year.

Publication and referendum

The First Selectman shall, upon receipt of the budget as proposed by the Board of Finance, prepare the final proposed Annual Town Budget to be submitted to the Annual Budget Referendum. The First Selectman shall cause to be published in a newspaper having a general circulation in the Town of Monroe a summary of the final proposed Annual Budget at least five (5) days prior to the date of the Annual Budget Referendum.

The Town Clerk shall place notice of the Annual Budget Referendum in a newspaper having a substantial circulation in the Town of Monroe, at least five days before the date of the Referendum. The Town Clerk shall prepare the ballots, and the question shall be worded in accordance with the requirements of Sec. 9-369, Connecticut General Statutes.

The Annual Budget Referendum shall be held on the first Tuesday in April of each year. Copies of the final proposed Annual Budget shall be made available to the public at the Town Library and the Town Clerk's office at least five (5) days prior to the date of the Annual Budget

Referendum. The Annual Town Budget shall be deemed approved and shall become effective when approved by a majority of those voting at the Annual Budget Referendum.

Key Dates

January 9, 2012	Board of Education submits budget to the First Selectman
February 8, 2012	First Selectman's Budget due to the Town Council
February 8, 2012	Town Council Budget Public Hearing
February 9, 2012	Town Council Budget Workshop Session
February 13, 2012	Town Council Budget Workshop Session
February 15, 2012	Town Council Budget Workshop Session
February 16, 2012	Town Council Budget Workshop Session
February 21, 2012	Town Council Budget Workshop Session
February 23, 2012	Town Council Budget Workshop Session (if necessary)
February 28, 2012	Town Council's Budget due to the Board of Finance
February 29, 2012	Board of Finance Public Hearing
March 5, 2012	Board of Finance Budget Workshop Session
March 7, 2012	Board of Finance Budget Workshop Session
March 13, 2012	Board of Finance Budget Workshop Session
March 15, 2012	Board of Finance Budget Workshop Session
March 21, 2012	Board of Finance's Budget due to the First Selectman
April 3, 2012	Annual Budget Referendum
July 1, 2012	New Fiscal Year begins

EXHIBIT I

SUMMARY FINANCIAL PLAN

2012 - 2013

TOWN OF MONROE
2012-2013 BUDGET

TOWN OF MONROE 2012-2013 BUDGET
FINANCIAL PLAN RECOMMENDED FISCAL POLICY

EXPENDITURES	2011-2012	2012-2013	INCREASE (DECREASE)
	\$	\$	%
OPERATING EXPENSES			
TOWN	17,652,182	19,142,174	1,489,992 8.44%
DEBT SERVICE	5,213,275	5,586,028	372,753 7.15%
EDUCATION	51,434,739	51,434,739	- 0.00%
CONTRA/REIMBURSABLES & ED GRANTS RESERVED FOR	2,538,852	2,289,683	(249,169) -9.81%
E M S	30,000	30,000	- 0.00%
INTERNAL SERVICE	20,000	20,000	- 0.00%
P O C D	40,000	40,000	- 0.00%
REVALUATION	70,000	70,000	- 0.00%
CAPITAL EQUIPMENT/ PROJECTS	-	-	- 0.00%
TOTAL EXPENDITURES	76,999,048	78,612,624	1,613,576 2.10%
REVENUE			
OPERATING REVENUE	9,107,131	8,971,304	(135,827) -1.49%
CONTRA/REIMBURSABLES	956,500	936,500	(20,000) -2.09%
Education GRANTS	1,582,352	1,353,183	(229,169) -14.48%
FUNDING SOURCES			
UNDESIGNATED FUND BALANCE	160,000		(160,000) -100.00%
SUPPLEMENTAL TAXES	250,000	250,000	- 0.00%
OPERATING TRANSFERS			- 0.00%
PRIOR TAXES	400,000	400,000	- 0.00%
CURRENT YEARS TAXES	64,543,065	66,701,637	2,158,572 3.34%
TOTAL REVENUE	76,999,048	78,612,624	1,613,576 2.10%
ESTIMATED GRAND LIST	2,270,464,263	2,279,618,455	9,154,192 0.40%
COLLECTION RATE	98.50%	98.50%	0.00%
MILL RATE	28.79	29.26	0.47 1.63%

EXHIBIT II
EXPENSE BUDGET SUMMARY
2012 - 2013

TOWN OF MONROE
2012-2013
BUDGET

EXPENSE BUDGET SUMMARY

The following is a comparison of the proposed 2012-2013 expense budget with the 2011-2012 expense budget

EXPENDITURES	2011-2012	2012-2013	INCREASE (DECREASE)	
			\$	%
GENERAL GOVERNMENT	6,912,742	7,596,815	684,073	9.90%
PUBLIC SAFETY	5,942,122	6,233,744	291,622	4.91%
PUBLIC WORKS	2,822,233	3,222,403	400,170	14.18%
SANITATION	337,983	368,469	30,486	9.02%
HEALTH & WELFARE	194,738	206,480	11,742	6.03%
CULTURE & RECREATION	1,436,864	1,433,763	(3,101)	-0.22%
SPECIAL PROJECTS	5,500	80,500	75,000	1363.64%
EDUCATION	51,434,739	51,434,739	0	0.00%
A R R A _SFSF	0	0	0	
SUB TOTAL				
OPERATING EXPENDITURES	69,086,921	70,576,913	1,489,992	2.16%
DEBT SERVICE	5,213,275	5,586,028	372,753	7.15%
TOTAL OPERATING EXPENDITURES	74,300,196	76,162,941	1,862,745	2.51%
CONTRA/REIMBURSABLES				
EDUCATION	956,500	936,500	(20,000)	-2.09%
EDUCATION GRANTS	1,582,352	1,353,183	(229,169)	-14.48%
EMS CAPITAL RESERVE	30,000	30,000	0	0.00%
P O C D RESERVE	40,000	40,000	0	
INTERNAL SERVICE FUND RESERVE	20,000	20,000	0	0.00%
REVALUATION RESERVE	70,000	70,000	0	0.00%
CAPITAL PROJECTS/EQUIPMENT	0	0	0	0.00%
SUB TOTAL				
OTHER EXPENDITURES	2,698,852	2,449,683	(249,169)	-9.23%
TOTAL EXPENDITURES	76,999,048	78,612,624	1,613,576	2.10%

EXHIBIT IV
Town Department
Line Item Budget

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
General Government						
5001 Salary-Administration/Selectman	87,251	87,251	87,251	45,303	87,251	-
5003 Salaries-Other	46,131	46,759	47,539	23,779	47,539	-
5052 Office Expense	7,500	7,621	7,500	3,902	8,000	500
5058 Vehicle Expense	1,200	1,172	1,200	599	1,200	-
5096 Consulting Fees	0	0	0	-	-	-
5097 Town Report	3,000	6,000	0	-	-	-
5116 Legal-Town Attorney	97,000	189,832	97,000	88,916	130,000	33,000
5124 Contingency	0	0	0	0	0	-
5254 Equipment	0	0	0	0	0	-
Department Total	242,082	338,635	240,490	162,499	273,990	33,500
Town Council						
5050 Clerical	3,095	2,795	3,095	842	3,095	-
5052 Office Expense	1,750	3,862	1,750	1,061	2,000	250
5254 Equipment	0	0	0	0	0	-
Department Total	4,845	6,657	4,845	1,903	5,095	250
Board of Finance						
5050 Clerical	2,000	771	2,000	0	2,000	-
5052 Office Expense	500	212	500	500	500	-
5062 Audit	38,500	28,000	38,500	38,500	38,500	-
5254 Equipment	0	0	0	0	450	450
Department Total	41,000	28,983	41,000	38,500	41,450	450

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Registrar of Voters						
001 Salary-Administration/Registrars	29,750	27,772	29,750	13,292	33,350	3,600
003 Salary-Other/Deputy Registrars	11,750	12,633	14,000	7,917	14,000	-
050 Salaries-Clerical	25,000	19,077	25,000	13,340	25,000	-
052 Office Expense	5,000	3,803	10,000	2,156	10,000	-
064 Voting Expense	10,000	10,769	14,000	6,134	15,000	1,000
248 Repair/Maintenance Equipment	250	98	2,000	0	2,250	250
254 Equipment	500	480	500	0	500	-
Department Total	82,250	74,632	95,250	42,839	100,100	4,850
Town Clerk						
5001 Salary-Administration	54,532	54,532	55,169	28,398	55,623	454
5003 Salaries-Other	74,999	75,323	76,527	37,330	76,238	(289)
5005 Salaries-Part-Time	4,500	1,931	5,000	297	5,000	-
5052 Office Expense	8,500	5,046	8,500	1,862	9,000	500
5064 Voting Expense	5,000	942	5,000	558	5,000	-
5066 Land Records	32,250	33,036	24,000	6,607	26,000	2,000
5068 Vital Statistics	2,000	759	2,000	190	2,000	-
5246 Printing	1,350	3,050	2,850	0	2,850	-
5254 Equipment	0	0	4,800	0	0	(4,800)
Department Total	183,131	174,619	183,846	75,242	181,711	(2,135)
Tax Collector						
5001 Salary-Administration	54,532	54,532	55,169	28,398	55,623	454
5003 Salaries-Other	37,762	38,876	38,589	18,830	38,444	(145)
5005 Salaries-Part-Time	7,000	8,254	6,000	11,035	7,000	1,000
5052 Office Expense	48,550	27,532	47,000	13,493	54,270	7,270
5070 Lock Box	0	0	0	0	0	-
5072 Collection-Delinquencies	10,000	16,097	8,500	9,013	8,500	-
5254 Equipment	0	0	0	0	0	-
Department Total	157,844	145,291	155,258	80,769	163,837	8,579

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Town Treasurer						
5001 Salary-Administration	10,180	10,180	10,299	5,301	10,384	85
Department Total	10,180	10,180	10,299	5,301	10,384	85
Boards & Commissions						
5075 Architectural Review Board	200	153	200	0	200	-
5076 Board of Assessment Appeals	1,250	893	1,250	255	1,000	(250)
5078 Conservation Commission	500	550	500	-	500	-
5079 Economic Development Commission	100	0	100	-	100	-
5080 Ethics Board	100	11	100	-	100	-
5092 Farmers Market	400	400	400	-	400	-
5082 Historic District Commission	500	186	500	324	500	-
5083 Water Pollution Control Authority	500	0	20,000	-	500	(19,500)
5085 Planning & Zoning Commission	12,500	3,039	12,600	2,826	12,600	-
5086 Zoning Board of Appeals	150	0	150	-	150	-
5089 Inland Wetlands Commission	400	0	400	-	400	-
5088 Youth Commission	0	0	0	-	0	-
0 Charter Revision Commission	0	0	0	-	0	-
5093 Commission on Aging	150	0	150	-	150	-
5105	0	0	0	-	0	-
Department Total	16,750	5,232	36,350	3,405	16,600	(19,750)
Youth Services						
005 Salaries - Part Time	0	0	0	0	0	-
052 Office Expense	0	0	0	0	0	-
054 Operating Expense	0	0	0	0	0	-
058 Vehicle Expense	0	0	0	0	0	-
096 Consulting	0	0	0	0	0	-
246 Printing	0	0	0	0	0	-
260 Rent	0	0	0	0	0	-
GENERAL APPROPRIATION FOR PROGRAM	0	0	0	0	0	0
Department Total	0	0	0	0	0	0

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved budget 2010-2011	Expanded budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Senior Citizens						
5001 Salary-Administration	51,570	51,220	52,344	27,179	52,344	0
5003 Salaries-Other	68,222	68,357	69,625	34,018	69,362	(263)
5005 Salaries-Part Time	33,345	30,388	33,345	15,726	35,928	2,583
5052 Office Expense	3,000	2,741	3,000	3,000	3,000	-
5054 Operating Expenses	4,000	2,679	4,000	1,059	4,000	-
5058 Vehicle Expense	16,000	16,551	16,000	7,190	16,000	-
5060 Contracted Services	0	0	0	0	0	-
5090 Nutrition	6,500	6,437	6,500	2,493	6,500	-
5254 Equipment	0	0	0	0	0	-
5260 Utilities	29,000	29,967	29,000	11,377	29,000	-
Department Total	211,637	210,340	213,814	100,357	216,134	2,320

Economic Development						
5001 Salary-Administration	0	0	0	0	0	-
5005 Salaries-Part Time	0	0	0	0	0	-
5052 Office Expense	2,550	1,367	2,550	537	2,550	-
5058 Vehicle Expense	275	232	275	170	275	-
5244 Marketing Advertising	3,500	3,083	3,500	3,025	8,000	4,500
0					0	
Department Total	6,325	4,682	6,325	3,732	10,825	4,500

DEPARTMENT:ENGINEERING						
5001 Salaries-Town Engineer			48,965	25,424	48,965	-
5003 Salaries Other			73,049	36,137	91,335	18,286
5005 Salaries-Part Time			35,000	1,891	0	(35,000)
5052 Office Expense			2,000	149	1,500	(500)
5054 Operating Expenses			5,200	679	3,200	(2,000)
5096 Consulting Fees			10,000	0	10,000	-
5254 Equipment			8,000	0	500	(7,500)
Department Total			182,214	64,280	155,500	(26,714)

Inland-Wetlands						
5001 Salaries-Town Engineer			41,637	25,424	48,965	-
5003 Salaries Other			16,007	11,079	21,335	(92)
005 Salaries Part-Time	10,000	7,232	15,210	5,377	15,210	-
5052 Office Expense	5,190	5,016	6,000	2,394	6,000	-
5054 Operating Expenses	500	15	500	500	2,200	1,700
5096 Consulting Fees	500	2,375	1,000	1,000	1,000	-
5254 Equipment	0	0	3,000	1,067	3,000	-
Department Total	57,827	72,282	96,102	45,341	97,710	1,608

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Human Resources						
5001 Salary-Administration	71,029	71,029	72,094	37,433	72,094	-
5003 Salaries-Other	11,000	11,587	12,000	5,311	12,000	-
5052 Office Expense	1,800	2,438	1,800	725	1,800	-
5086 Personnel Administration	5,000	2,764	5,000	291	5,700	700
5099 Education	5,000	3,248	5,000	146	5,500	500
5104 Social Security/Medicare	616,746	581,662	587,709	286,075	613,306	25,597
5108 Pension	181,349	167,999	181,349	45,302	301,349	120,000
5110 Labor Relations	45,000	70,733	40,000	48,072	55,000	15,000
5111 Legal Fees-Heart & Hypertension	4,000	178	4,000	0	4,200	200
5112 Insurance	2,362,792	2,481,239	2,796,720	1,235,579	2,920,752	124,032
5114 Unemployment Compensation Benefits	65,634	52,672	65,634	6,416	45,000	(20,634)
5122 Wage Adjustments (Contracts & Other)	0	0	0	0	72,761	72,761
5160 Disability (Moved to Human Resources)	2,200	0	2,000	302	60,000	(1,698)
5254 Equipment	9,500	13,911	14,500	5,115	14,500	-
5262 Loss Control	600	156	500	100	500	-
5264 Americans with Disabilities Act	500	20	500	0	600	100
5300 Safety Committee	(5,000)	(4,992)	(5,000)	(2,496)	(5,000)	-
W M N R Credit	3,377,150	3,454,644	3,783,806	1,668,069	4,180,364	336,558
Department Total						
FINANCE						
5001 Salary-Administration	90,186	90,186	91,521	47,529	91,521	-
5003 Salaries-Other	131,269	133,977	133,046	75,751	133,009	(37)
5005 Salaries-Part Time	30,586	32,925	31,586	15,185	35,490	3,904
5052 Office Expense	11,500	9,794	11,500	3,626	10,000	(1,500)
5126 Data Processing	0	0	0	0	0	-
5128 Bank Expenses	2,250	1,357	2,250	370	2,250	-
5248 Repair & Maintenance Equipment	500	496	500	0	500	-
5254 Equipment	0	0	0	0	0	-
5275 Technology Plan	0	0	0	0	0	-
W M N R Admin Fee	(25,000)	(25,008)	(25,000)	(12,504)	(25,000)	-
Department Total	241,291	243,727	245,403	129,957	247,770	2,367
TECHNOLOGY						
5001 Salary-Administration	25,000	25,000	15,000	0	15,000	-
5003 Salaries-Other	276,215	265,195	238,794	0	276,639	37,845
5005 Salaries-Part Time	10,238	0	38,854	0	0	(38,854)
5060 Contracted Services	2,000	8,106	22,300	15,555	9,000	(13,300)
5052 Office Expense	11,306	305	2,000	0	1,000	-
5126 Data Processing	93,690	75,067	93,676	54,039	147,998	54,322
5275 Technology Plan	16,000	139	8,000	0	0	(8,000)
5102 Communications Moved from Town Bldg Main	88,728	101,318	85,484	40,298	103,900	18,416
	523,177	475,130	504,108	109,892	553,537	50,429

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Tax Assessor						
5001 Salary-Administration	73,022	73,022	74,116	38,533	74,116	-
5003 Salaries-Other	122,954	119,864	124,601	59,864	125,641	1,040
5052 Office Expense	8,000	9,179	8,000	5,595	8,000	-
5058 Vehicle Expense	325	372	350	70	350	-
5096 Consulting Fees	0	0	15,000	8,250	15,000	-
5254 Equipment	0	0	0	0	0	-
Department Total	204,301	202,437	222,067	112,312	223,107	1,040
Building Department						
5001 Salary-Administration	69,218	69,218	70,250	36,692	70,250	-
5003 Salaries-Other	56,006	56,021	57,187	28,359	56,970	(217)
5005 Salaries-Part Time	1,300	315	1,300	3,000	16,510	15,210
5052 Office Expense	5,000	1,682	5,000	3,472	5,000	-
5058 Vehicle Expense	2,000	1,321	2,000	1,223	3,000	1,000
5096 Consulting Fees	500	0	500	0	500	-
5254 Equipment	0	0	0	0	500	500
Department Total	134,024	128,557	136,237	72,746	152,730	16,493
Planning & Zoning						
5001 Salary-Administration	72,545	53,135	50,000	10,000	65,000	15,000
5003 Salaries-Other	37,387	37,077	38,213	23,372	38,069	(144)
5005 Salaries-Part-time	0	0	0	0	0	0
5052 Office Expense	18,000	15,748	18,000	8,625	18,000	-
5096 Consulting Fees	3,500	2,895	12,500	1,905	22,500	10,000
5246 Printing	3,500	0	1,000	0	1,000	-
5248 Repair/Maintenance Equipment	200	388	350	0	350	-
5254 Equipment	0	0	0	0	0	-
01-01-150-35 Zoning Enforcement						
5003 Salaries-Other	26,717	33,298	54,209	24,283	53,787	(422)
5052 Office Expense	900	887	900	145	900	-
5058 Vehicle Expense	1,100	100	1,100	351	1,500	400
5095 Hearing Officer	250	0	250	0	250	-
Department Total	164,099	143,528	176,522	68,681	201,356	24,834

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Town Buildings Maintenance						
5003 Salaries-Other	85,419	88,092	90,407	44,321	91,881	1,474
5054 Operating Expense	68,746	60,410	70,741	23,268	74,501	3,760
5060 Contracted Services	20,375	15,634	21,475	11,070	35,815	14,340
5098 Light & Power	98,450	97,008	98,450	42,327	98,450	-
5100 Heat	49,084	31,939	53,000	11,652	62,000	9,000
5101 Water	1,985	2,056	2,214	1,305	3,240	1,026
5102 Communications	0	0	0	0	0	-
5254 Equipment	8,500	8,254	0	0	8,500	8,500
Department Total	332,559	303,393	336,287	133,943	374,387	38,100
Chalk Hill Building Maintenance						
5054 Operating Expense					0	-
5060 Contracted Services					0	-
5098 Light & Power					0	-
5100 Heat					0	-
5101 Water					150,000	-
Estimated HIBERNATION Expense					150,000	0
Department Total					150,000	0
Special Programs						
5003 Sec.10-Salaries-Other	35,148	35,560	35,148	14,922	35,148	-
5133 Sec.10-217 Schools	0	0	0	0	0	-
5134 Memorial Day	3,000	0	3,000	0	3,000	-
5136 Monroe Spirit Week	0	0	0	0	0	-
5138 Youth Substance Abuse	15,000	15,000	15,000	15,000	15,000	-
5139 Historical Society	1,500	1,500	1,500	0	1,500	-
5142 Family Services-Woodfield	1,000	1,000	1,000	0	1,000	-
5144 Title XX Grant Crisis	1,000	1,000	1,000	1,000	1,000	-
5280 C-Med Communications Contract	65,819	65,819	67,889	33,942	68,858	969
5294 Volunteer Fire Tax Incentive	50,000	55,940	56,000	56,404	57,000	1,000
Masuk Well Monitoring	9,500	0	7,000	0	2,500	(4,500)
Department Total	181,967	175,819	187,537	121,268	185,006	(2,531)
Regional Programs						
5146 Regional Planning	9,000	8,876	9,000	8,876	9,000	-
5148 Regional Network	0	0	0	0	0	-
5150 Lake Zoar Authority	20,000	20,000	25,000	25,000	25,000	-
5152 Probate Court	6,497	5,567	5,567	5,567	5,567	-
5154 Ct. Conference of Municipalities (dues)	12,000	11,934	12,000	11,934	12,240	240
5156 Southwest Regional Mental Health Board	1,500	1,500	1,500	0	1,500	-
5158 Southwestern Ct. EMS Council (membership)	890	0	890	890	890	-
5159 Connecticut Council of Small Towns			1,025	0	1,025	-
Department Total	49,887	47,877	54,982	51,377	55,222	240
General Government Totals						
	6,222,326	6,246,645	6,912,742	3,092,413	7,596,815	684,073

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Public Safety						
Police Department						
ADMINISTRATION 01-03-320-05						
5001 Salary-Administration	105,837	105,837	105,837	54,190	107,425	1,588
5003 Salaries-Other	239,205	240,185	243,775	120,378	249,350	5,575
5052 Office Expense	10,140	8,667	10,640	4,548	10,840	200
PERSONNEL 01-03-320-10						
5007 Salaries-Uniform	2,383,545	2,339,138	2,438,149	1,082,720	2,474,135	35,986
5009 Salaries-Dispatch	262,986	264,616	270,634	130,881	273,915	3,281
5010 Salaries-Special Police	28,608	18,789	28,698	9,121	27,094	(1,604)
5012 Salaries-Holiday	111,219	108,978	113,591	54,198	113,745	154
5014 Salaries-Overtime	205,700	250,550	200,000	119,755	230,000	30,000
5015 Salaries-Overtime Tactical Unit	28,000	36,120	28,000	11,786	30,000	2,000
5108 Pension	505,375	523,520	591,642	291,765	616,196	24,554
5160 Disability (Moved to Human Resources)	60,000	116,435	60,000	78,217	0	(60,000)
5162 Uniform Allowance	49,000	48,981	51,100	17,768	52,806	1,706
OPERATIONS 01-03-320-30						
5054 Operating Expense	10,660	10,228	22,201	14,668	23,486	1,285
5058 Vehicle Expense	144,000	145,612	165,600	75,873	186,150	20,550
5164 Safety Equipment	25,818	23,229	25,818	4,588	26,218	400
5166 New Police Cars	80,700	77,473	105,700	96,063	92,000	(13,700)
5168 Emergency Fund & Schooling	18,750	17,482	20,500	9,833	20,500	-
5170 Communications	15,590	8,415	13,590	2,518	12,815	(775)
5172 Photo Lab	3,500	1,526	3,500		3,500	-
5174 Detective Bureau	6,080	5,261	6,300	3,480	6,300	-
5176 Traffic Control	4,180	4,176	4,680	1,597	4,490	(190)
5178 Radio	35,692	30,511	37,461	23	36,400	(1,061)
5180 Record Room	19,190	18,181	19,200	17,633	19,250	50
5182 Range Maintenance	1,350	1,279	1,350	53	1,350	-
5184 Youth Bureau	3,800	3,586	3,800	700	3,800	-
5186 Crime Prevention	6,300	4,982	4,800	2,780	5,900	1,100
5188 Abandoned Vehicle Expense	500	488	500	345	500	-
5254 Equipment	15,514	15,174	12,539	1,625	24,019	11,480
Department Total	4,381,239	4,429,419	4,589,605	2,207,106	4,652,184	62,579

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Animal Control						
5003 Salaries-Other	61,151	60,825	62,284	30,184	62,061	(223)
5005 Salaries-Part Time	27,846	20,721	27,846	13,642	27,846	-
5054 Operating Expense	8,785	7,142	9,435	1,938	9,435	-
5058 Vehicle Expense	3,000	2,424	2,500	1,946	3,500	1,000
5250 Building Maintenance	13,250	12,298	15,050	2,802	15,050	-
5254 Equipment	0	0	0	0	0	-
Department Total	114,032	103,410	117,115	50,512	117,892	777
Park Ranger						
003 Salaries-Other	47,930	48,246	48,779	24,224	49,112	333
054 Operating Expense	1,100	667	1,100	1,100	1,100	-
058 Vehicle Expense	3,000	3,252	3,000	2,085	3,000	-
254 Equipment	0	0	0	0	0	-
Department Total	52,030	52,165	52,879	26,309	53,212	333
Fire Services Monroe						
5054 Operating Expense	195,636	195,636	195,636	97,818	201,071	5,435
Department Total	195,636	195,636	195,636	97,818	201,071	5,435
Fire Services Stevenson						
5054 Operating Expense	169,474	169,474	169,474	84,737	174,516	5,042
Department Total	169,474	169,474	169,474	84,737	174,516	5,042
Fire Services Stepney						
5054 Operating Expense	193,131	193,131	193,131	96,565	198,528	5,397
Department Total	193,131	193,131	193,131	96,565	198,528	5,397
Fire HYDRANT Services						
5192 Fire Hydrant Service	489,430	497,174	509,922	123,143	511,881	1,959
Department Total	489,430	497,174	509,922	123,143	511,881	1,959

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Fire Marshal						
5001 Salaries-Administration	59,425	60,170	60,285	30,213	60,285	-
5003 Salaries- Other					0	
5005 Salaries Part Time	21,500	14,538	21,500	7,103	24,800	3,300
5052 Office Expense	500	316	500	64	500	-
5054 Operating Expense	2,950	2,851	2,950	1,746	2,950	-
5058 Vehicle Expense	4,000	3,564	5,000	1,443	4,500	(500)
5254 Equipment	0	0	700	106	1,000	300
5260 Rent			0		0	
Department Total	88,375	81,439	90,935	40,675	94,035	3,100
Emergency Management						
5001 Salaries-Administration	5,000	5,000	5,000	2,500	7,000	2,000
5052 Office Expense	225	46	225	33	225	-
5054 Operating Expense/Training	200	0	200		200	-
5,193 Fairfield County Hazemat	3,000	3,000	3,000	3,000	3,000	-
Regional Services						
5254 Equipment	0	0	0		0	
Department Total	8,425	8,046	8,425	5,533	10,425	2,000
Emergency Medical Services						
005 Salaries-Part Time (Days)	0	0	0	0	0	-
052 Office Expense	0	0	0	0	0	-
054 Operating Expense	0	0	0	0	0	-
058 Vehicle Expense	0	0	0	0	0	-
060 Contractual Services	0	0	0	0	0	-
170 Communications	0	0	0	0	0	-
220 Training Expense	0	0	0	0	0	-
222 Personnel Supplies	0	0	0	0	0	-
250 Building Maintenance	0	0	0	0	0	-
254 Equipment	0	0	0	0	0	-
Supplemental Appropriation to Self Sustaining	10,000	10,000	15,000	15,000	220,000	205,000
Department Total	10,000	10,000	15,000	15,000	220,000	205,000
Public Safety Totals	5,701,772	5,739,894	5,942,122	2,747,398	6,233,744	291,622

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Public Works						
Public Works						
ADMINISTRATION 01-05-500-05						
5001 Salaries-Administration	88,056	90,624	88,056	54,386	88,056	-
5003 Salaries-Other	199,691	196,368	109,244	54,386	160,595	51,351
5052 Office Expense	7,400	3,002	6,000	939	7,400	1,400
5054 Operating Expense	7,000	1,804	7,000	1,701	7,000	-
5254 Equipment		0	0	0	0	-
HIGHWAY 01-05-500-15						
5001 Salary-Administration	72,699	72,699	73,694	38,317	73,694	-
5003 Salary-Other	975,147	963,138	1,007,827	505,181	1,003,864	(3,963)
5054 Operating Expense	110,219	124,586	121,219	43,965	122,289	1,070
5060 Contracted Services	51,000	16,168	52,500	23,700	55,400	2,900
SNOW REMOVAL 01-05-500-20						
5014 Salaries-Overtime	83,430	111,049	85,933	16,981	88,200	2,267
5054 Operating Expense	270,000	266,154	270,000	17,549	270,000	-
5060 Contracted Services	35,250	60,666	35,250	2,797	35,250	-
ROADS/BUILDING 01-05-500-30						
5196 Drainage Improvements	59,000	57,624	64,632	19,643	65,625	993
5197 T A R expenditures	0	0	0	0	0	-
5198 Street Reconstruction-Engineering	35,000	35,895	35,000		35,000	-
5200 Street Resurfacing	347,853	340,593	400,000	72,937	700,000	300,000
5211 LOCIP Expenditures		0	0	0	0	-
5248 Repair/Maintenance/Equipment	290,200	426,615	302,400	136,779	334,455	32,055
5250 Building Maintenance	42,090	37,196	42,850	10,897	43,340	490
5252 Bus Barn Maintenance	2,250	901	3,030	590	3,030	-
5254 Equipment	4,800	4,384	9,100	0	8,400	(700)
TREE WARDEN 01-05-500-40						
5003 Salary-Other	4,800	4,800	4,800	3,120	4,800	-
5054 Operating Expense	30,000	30,045	33,000	5,820	40,000	7,000
TRAFFIC CONTROL 01-05-500-45						
5202 Traffic Signs	40,000	43,046	45,825	13,390	51,125	5,300
5204 Street Lights	24,873	20,687	24,873	7,384	24,880	7
Department Total	2,780,758	2,910,044	2,822,233	1,030,462	3,222,403	400,170
Public Works Totals	2,780,758	2,910,044	2,822,233	1,030,462	3,222,403	400,170

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Sanitation						
Solid Waste Landfill						
005 Salaries-Part Time	1,521	1,395	1,521	783	1,521	-
206 Waste Disposal	1,500	0	1,500		1,500	-
210 Landfill Operation	11,000	11,372	11,000	3,296	12,000	1,000
Department Total	14,021	12,767	14,021	4,079	15,021	1,000
Recycling Transfer Station						
054 Operating Expense	4,600	3,585	4,600	1,970	4,600	-
060 Contracted Services	229,262	212,304	229,262	92,585	258,748	29,486
213 Hshld Hazard Waste Day	4,500	3,318	8,000		8,000	-
214 Recycling/Transfer Station	82,100	83,899	82,100	24,161	82,100	-
215 Minimum Tonnage Commitment CRRRA	0	0	0	0	0	-
Department Total	320,462	303,106	323,962	118,716	353,448	29,486
Sanitation Totals	334,483	315,873	337,983	122,795	368,469	30,486

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Health & Welfare						
Health Department						
001	0	0	0	0	0	-
003	0	0	0	0	0	-
052	0	0	0	0	0	-
054 Operating Expense	0	0	0	0	0	0
058	0	0	0	0	0	-
216	0	0	0	0	0	-
254	0	0	0	0	0	-
5278 APPROPRIATION FOR Regional Health Distr	132,060	131,448	138,586	100,867	143,330	4,744
Department Total	132,060	131,448	138,586	100,867	143,330	4,744
Social Services						
5001 Salary-Administration	0	0	0	0	0	-
5003 Salary Part-Time	27,500	29,099	41,652	20,277	49,400	7,748
5060 Contractual	3,000	1,392	0	0	0	-
5052 Office Expense	1,500	588	1,500	896	1,500	-
5054 Operating Expense	750	1,362	500	105	500	-
5058 Vehicle Expense	750	0	1,000	441	1,000	-
5224 Relief	4,000	1,062	3,000	613	2,000	(1,000)
5254 Equipment	0	0	0	0	0	-
5260 Utilities	8,500	8,706	8,500	3,222	8,750	250
Department Total	46,000	42,209	56,152	25,554	63,150	6,998
Health & Welfare Totals	178,060	173,657	194,738	126,421	206,480	11,742

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Culture & Recreation						
Library						
5001 Salary-Administration	61,000	61,000	61,915	32,148	61,915	-
5003 Salaries-Other	237,772	215,918	242,027	117,069	238,142	(3,885)
5005 Salaries-Part Time	161,000	166,332	161,761	75,759	161,761	-
5052 Office Expense	8,000	7,583	8,000	3,014	8,000	-
5228 Books	64,680	47,995	54,680	33,330	50,973	(3,707)
5230 Bibliomation	49,425	47,570	49,976	47,386	49,976	-
Utilities	86,000	84,794	86,000	33,836	86,000	-
5240 Materials	29,659	27,038	29,659	19,639	25,252	(4,407)
5248 Repair & Maintenance Equipment	10,000	15,603	15,318	8,504	20,000	4,682
5254 Equipment	0	0	0	0	0	-
Department Total	707,536	673,833	709,336	370,685	702,019	(7,317)
Recreation						
0001 Salary-Administration	71,300	71,708	65,000	31,500	65,000	-
0003 Salaries-Other	178,946	186,577	184,988	91,970	184,628	(360)
0005 Salaries-Part Time	202,000	252,767	205,530	156,676	205,530	-
0040 Salaries-Vendors	12,965	11,308	15,600	1,471	19,000	3,400
0052 Office Expense	8,875	11,425	9,000	3,215	9,000	-
0054 Operating Expense	3,000	10,522	4,375	3,838	14,300	9,925
0058 Vehicle Expense	3,000	3,646	3,000	603	4,100	1,100
0232 Utilities	64,890	61,443	65,535	25,551	65,535	-
5238 Wolfe Park Improvements	0	0	60,000	35,100	33,330	(26,670)
0242 Masuk Pool	32,000	32,000	24,000	24,000	24,000	-
5248 Repair & Maintenance	65,000	92,281	78,000	47,509	72,000	(6,000)
5254 Equipment	0	3	12,500	6,595	35,321	22,821
Department Total	641,976	733,680	727,528	404,028	731,744	4,216
Culture & Recreation Totals						
	1,349,512	1,407,513	1,436,864	774,713	1,433,763	(3,101)

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
Debt Service						
5074 Bond & Coupon Redemption	0	0	0	0	0	-
5130 Bond Principle Redemption	2,895,000	2,980,000	3,190,000	300,000	3,780,000	590,000
5132 Bond Interest	1,890,122	1,691,329	1,628,611	818,055	1,395,619	(232,992)
5131 New Debt	82,700	94,675	(68,170)		42,250	(52,425)
Bond Premium (To be used for Debt Service)					0	68,170
5133 Note Interest	0	0	0	0	0	-
5134 Bond Note Expense	0	0	0	0	0	-
5285 Lease Payments	369,159	370,658	368,159	230,397	368,159	-
Debt Service Totals	5,236,981	5,041,987	5,213,275	1,348,452	5,586,028	372,753

Special Projects

5292 Tax Defrayal Sis at B O E	5,500	4,785	5,500	5,046	5,500	-
5318 Operation Distribution		0				-
5259 ASBESTOS TESTING	0	2,085	0		0	-
5258 Skate Time Fire Capital Study		25,246			75,000	-
Department Total	5,500	32,116	5,500	5,046	80,500	75,000
Special Projects	5,500	32,116	5,500	5,046	80,500	75,000

TOWN OF MONROE
2012-2013
BUDGET

MUNICIPAL EXPENSE BUDGET
FISCAL YEAR 2012-2013

Department	Approved Amended budget 2010-2011	Expended budget 2010-2011	Amended Current budget 2011-2012	2011-2012 Expended as of 12/31/11	First Selectman budget 2012-2013	Dollar change 2011-2012 compare 2012-2013
SUMMARY EXPENDITURES						
General Government Totals	6,222,326	6,246,645	6,912,742	3,092,413	7,596,815	684,073
Public Safety Totals	5,701,772	5,739,894	5,942,122	2,747,398	6,233,744	291,622
Public Works Totals	2,780,758	2,910,044	2,822,233	1,030,462	3,222,403	400,170
Sanitation Totals	334,483	315,873	337,983	122,795	368,469	30,486
Health & Welfare Totals	178,060	173,657	194,738	126,421	206,480	11,742
Culture & Recreation Totals	1,349,512	1,407,513	1,436,864	774,713	1,433,763	(3,101)
Debt Service Totals	5,236,981	5,041,987	5,213,275	1,348,452	5,586,028	372,753
Special Projects	5,500	32,116	5,500	5,046	80,500	75,000
General Fund Totals	21,809,392	21,867,729	22,865,457	9,247,700	24,728,202	1,862,745

EXHIBIT V
BOARD OF EDUCATION
EXPENSE BUDGET

MONROE PUBLIC SCHOOLS
Proposed Budget Fiscal Year 2013
By Expense Category

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Proposed	Change	% Change
Salaries	\$ 31,390,131	\$ 31,264,301	\$ 32,085,841	\$ 32,793,466	707,625	2.21%
Benefits	9,345,423	8,942,690	9,643,706	9,209,480	(434,226)	-4.50%
Facilities	1,801,505	2,340,420	1,720,038	1,833,369	113,331	6.59%
Special Education Instruction	1,276,089	1,473,569	1,509,449	1,693,261	183,812	12.18%
Transportation	2,381,792	2,414,990	2,587,691	2,770,594	182,903	7.07%
Textbooks & Supplies	920,083	1,324,392	768,845	794,716	25,871	3.36%
Energy	1,518,723	1,632,942	1,669,446	1,737,566	68,120	4.08%
Other Professional Services	858,820	1,140,351	968,978	1,063,332	94,354	9.74%
Other	1,000,490	771,808	480,743	462,028	(18,714)	-3.89%
Total Operating Budget	\$ 50,493,057	\$ 51,305,463	\$ 51,434,737	\$ 52,357,813	\$ 923,075	1.79%

FIRST SELECTMAN'S ADJUSTMENT
ADJUSTED BUDGET

	52,357,813	923,075	1.79%
	(923,075)	\$ (923,075)	
	51,434,737	-	0.00%

BOARD OF FINANCE ADJUSTMENT

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MONROE PUBLIC SCHOOLS

Variance Explanations

Account Number / Description	Actual FY 2011	Revised FY 2012	Budget Request FY 2013	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
5111 ADMINISTRATION-CERTIFIED	\$ 747,120	\$ 863,533	\$ 861,109	-0.28%	(2,424)	Savings on retirement of Director of Student Support Services
5112 ADMINISTRATION-PRINCIPALS-CERTIFIED	1,267,268	1,252,787	1,214,738	3.04%	(38,049)	Savings on shift of high school principal and reduction of an middle school principal to assistant principal
5113 TEACHERS-REG ED-CERTIFIED STAFF	18,199,191	18,367,925	18,920,290	3.01%	552,364	GWI of 1.35% plus STEP increase for certified teaching staff. Increase in longevity as per contract
5114 TEACHERS-SPED-CERTIFIED STAFF	2,916,643	3,179,833	3,305,315	3.95%	125,482	GWI of 1.35% plus STEP increase for certified teaching staff. Increase in longevity as per contract
5115 GUIDANCE/SOCIAL WORK-CERTIFIED STAFF	1,078,482	1,015,779	1,043,946	2.77%	28,167	GWI of 1.35% plus STEP increase for certified teaching staff. Increase in longevity as per contract
5116 PSYCHOLOGIST-CERTIFIED STAFF	616,544	616,544	628,661	1.97%	12,117	GWI of 1.35% plus STEP increase for certified teaching staff. Increase in longevity as per contract
5117 NURSES-NON CERTIFIED STAFF	312,423	335,752	345,806	3.02%	10,154	Contract still in negotiation, assumption of GWI plus STEP increase
5118 CUSTODIANS-NON CERTIFIED STAFF	1,577,247	1,520,383	1,535,723	1.01%	15,330	Contractual increase as per new contract
5119 SECURITY-NON CERTIFIED STAFF	91,448	94,788	96,165	1.45%	1,377	Contractual increase as per new contract
5120 SUBSTITUTES-CALL UP	386,486	369,238	340,628	-7.75%	(28,610)	Reflects rate of usage
5121 THERAPIST-SPEECH/PHYSICAL	101,050	121,679	100,783	-17.17%	(20,896)	Reflects rate of usage
5122 SUMMER SCHOOL	9,146	9,146	9,073	-0.80%	(73)	
5123 MAIL DISTRIBUTION	7,952	7,395	7,395	0.00%	-	
5124 CUSTODIAL/TECHNOLOGY SUMMER WORK	54,509	36,924	42,162	14.19%	5,238	Reflects increased usage of custodial staff in summer
5125 STIPENDS	405,329	419,563	465,470	10.94%	45,907	GWI of 1.35% on stipends, plus cap on pay to play at Jockey Hollow School and reduced family cap at Masuk
5126 INTERVENTION TUTORS	60,516	91,166	92,820	1.81%	1,654	Continuation of program, with cost picked up from expiring grant
5127 DATABASE ADMINISTRATOR	73,723	99,740	102,496	2.76%	2,757	Contracted increase
5128 OFFICE PERSONNEL AND MANAGEMENT	1,621,221	1,654,671	1,801,417	8.87%	146,745	Contract still in negotiation, assumption of GWI plus STEP increase, plus settlement of labor dispute reflecting shift in employees bargaining unit
5129 AIDES-REG ED AND SPED	1,189,710	1,166,968	1,151,801	1.30%	(15,168)	Reallocation of time, but inclusive of new contract settlement
5130 LIBRARIANS	113,327	92,012	87,940	-4.43%	(4,072)	Reallocation of time between bargaining units
5131 NEGOTIATIONS RESERVE		264,646	100,000	-62.21%	(164,646)	1 contract remains to be settled, presumption of less legal costs associated with labor practices
5132 EXTRA WORK-CERTIFIED	82,601	77,673	76,672	-1.29%	(1,001)	
5133 SUBSTITUTE COORDINATOR	11,907	5,000	5,000	0.00%	-	
5134 PERMANENT SUBSTITUTES	114,665	269,084	264,435	-1.73%	(4,649)	District continues to use permanent substitutes
5135 EXTRA WORK/OT-NON CERTIFIED PERSONNEL	25,323	29,556	28,808	-2.54%	(750)	
5137 CUSTODIAL OVERTIME-ACTIVITIES/EMERGENCY	98,515	42,000	67,000	59.52%	25,000	Increase reflects true use of overtime as compared to FY 2011

MONROE PUBLIC SCHOOLS

Variance Explanations

Account Number / Description	Actual FY 2011	Revised FY 2012	Budget Request FY 2013	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
5138 CUSTODIAL OVERTIME-SNOW REMOVAL/FIREW	32,739	15,000	30,000	100.00%	15,000	Increase reflects true use of overtime as compared to FY 2011
5139 CUSTODIAL BLDG CHECK & CALL IN	291	4,000	4,000	0.00%	-	Moved to electronic monitoring system for weekends and nights
5140 SECURITY - OVERTIME	1,603	-	-	0.00%	-	
5141 CROWD CONTROL, TIMER, SCORER	13,496	16,920	16,615	-1.80%	(305)	
5142 OFFICIALS	915	-	-	0.00%	-	
5143 NURSE OVERTIME	-	4,000	4,000	0.00%	-	
5145 UNION BUSINESS	20,029	20,029	18,564	-7.31%	(1,465)	Change in union president
5146 NURSE ASSISTANTS	22,883	22,097	24,537	11.04%	2,440	Underbudgeted in current year, budget based on actual salary
5210 MEDICAL AND DRUG INSURANCE	6,287,695	6,300,000	6,300,000	0.00%	-	Switch of three additional bargaining units to the H.S.A.
5211 LIFE INSURANCE	38,575	54,534	54,534	0.00%	-	
5212 DISABILITY INSURANCE	85,827	75,839	75,839	0.00%	-	
5213 DENTAL INSURANCE	628,784	708,730	850,000	-8.28%	(58,730)	Per estimated costs by insurance broker Ovations
5216 FLEXIBLE SPENDING-MEDICAL/HILDCARE	6,863	12,000	12,000	0.00%	-	
5220 PAYROLL TAXES	756,653	785,974	738,440	-6.05%	(47,534)	
5230 PENSION CONTRIBUTION	304,258	304,258	357,276	17.43%	53,018	As per the actuarial valuation of plan
5234 TSA	10,296	21,501	21,501	0.00%	-	
5240 TUITION REIMBURSEMENT	30,000	30,000	30,000	0.00%	-	Per MEA contract
5260 UNEMPLOYMENT COMPENSATION	185,358	113,650	113,650	0.00%	-	Concern remains about potential impact of long term unemployment those not finding jobs after local and state unemployment runs out (after 66 weeks)
5260 WORKER'S COMPENSATION	34,788	100,000	100,000	0.00%	-	
5280 CLOTHING ALLOWANCE-CUSTODIAL	7,727	11,000	16,000	45.45%	5,000	Per contract agreement
5284 PROFESSIONAL DEVELOPMENT-REIMBURSEME	-	19,200	19,200	0.00%	-	
5295 RETIREMENTS	570,179	1,089,288	702,941	-35.47%	(386,347)	No retirements anticipated this year continued payout of retirees from previous three years.
5296 VACATION BUYBACKS-CERTIFIED	11,839	6,828	7,634	15.18%	1,006	Contractual agreements
5297 VACATION BUYBACKS-NON CERTIFIED	22,849	11,104	10,465	-5.75%	(639)	
5320 PROFESSIONAL EDUCATIONAL SERVICES	587,050	498,423	459,688	-7.40%	(36,725)	Savings in testing of students, IPP and the elimination of the final intern
5333 CONFERENCE-COURSE REG FEE	24,256	28,560	36,906	29.22%	8,346	Budgeted proportionally by staffing and mandated training for support staff

MONROE PUBLIC SCHOOLS

Variance Explanations

Account Number / Description	Actual FY 2011	Revised FY 2012	Budget Request FY 2013	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
5334 PD INSERVICE-EXTERNAL VENDOR	23,950	18,364	27,500	49.75%	9,136	With the Common Core, we will need to provide professional development for teachers to learn about the changes to their grade level materials as well as to instructional practices
5340 OTHER PROFESSIONAL SERVICES	1,092,145	922,053	998,926	8.34%	76,873	Legal fees for special education are increasing based on current usage, as well as technology contracts for our software licenses
5411 WATER	50,559	41,735	45,116	8.10%	3,381	Rising rates
5421 DISPOSAL SERVICES	67,631	76,795	76,795	0.00%	-	
5424 GROUNDS MAINTENANCE	109,173	96,900	129,900	34.06%	33,000	Increased costs for maintenance . including equipment repairs, tree pruning, bulk snow removal
5430 CONTRACTED SERVICES	722,458	412,367	425,457	3.17%	13,090	Increasing costs for maintenance and repairs, including roof repairs at Fawn Hollow.
5431 BUILDING REPAIRS	163,518	100,000	139,875	39.88%	39,875	Increasing costs for maintenance and repairs as infrastructure ages
5432 EMERGENCY REPAIRS	115,677	100,000	120,585	20.59%	20,585	Increasing costs for repairs as infrastructure ages
5433 EQUIPMENT REPAIRS	82,281	103,439	120,552	18.54%	17,113	Increased cost in vehicle repairs as the vehicles continue to age
5440 RENTALS	12,118	18,460	15,300	-17.12%	(3,160)	Reduction in rentals for sports
5442 LEASES	283,682	74,420	73,371	-1.41%	(1,049)	Reflects actual cost of lease renewals
5443 SOFTWARE PURCHASES	38,642	10,838	26,093	140.75%	15,255	Upgrade of IEP system
5444 SOFTWARE RENEWALS	215,135	186,682	173,788	-6.91%	(12,894)	True cost of renewals reflected
5510 TRANSPORTATION-STUDENT	2,414,990	2,587,691	2,770,584	7.07%	182,903	Proposed contract increase of 3.50% includes the start of fleet replacement; increase in estimated diesel costs, based on increasing price of oil; and increased costs related to Special Education
5521 PROPERTY/LIABILITY INSURANCE	100,705	117,160	117,160	0.00%	-	
5522 UMBRELLA INSURANCE	64,225	63,500	63,500	0.00%	-	
5523 VEHICLE LIABILITY INSURANCE	1,980	4,104	4,104	0.00%	-	
5524 ERRORS AND OMISSIONS INSURANCE	20,621	19,436	19,436	0.00%	-	
5526 BOILERS AND MACHINERY INSURANCE	7,366	10,695	10,695	0.00%	-	
5526 INTERSCHOLASTIC ATHLETIC INSURANCE	11,005	11,830	11,830	0.00%	-	
5527 SMALL CLAIMS-SELF INSURANCE	-	1,000	1,000	0.00%	-	
5530 POSTAGE	27,413	29,974	29,974	0.00%	-	
5531 TELEPHONE/COMMUNICATIONS	81,108	70,543	74,433	5.51%	3,890	Reflects true costs and rate increase
5540 PRINTING AND ADVERTISING	1,479	10,986	10,986	0.00%	-	
5560 TUITION-MAGNET,TECH,VO-AG,ADULT	286,709	340,426	340,426	0.00%	-	
5561 TUITION-PUBLIC	312,780	472,841	500,863	5.93%	28,022	Increase in Special Education students - see ECS worksheet

MONROE PUBLIC SCHOOLS

Variance Explanations

Account Number / Description	Actual FY 2011	Revised FY 2012	Budget Request FY 2013	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
5663 TUITION-PRIVATE	248,409	188,921	366,181	93.83%	177,260	Increase in Special Education students with out of district placements in private schools - see ECS worksheet
5580 TRAVEL-MILEAGE AND LODGING	27,058	34,850	34,156	-1.99%	(695)	
5590 OTHER PURCH SERVICES	18,381	18,381	18,348	-0.18%	(33)	
5611 SUPPLIES-INSTRUCTIONAL	282,789	261,873	258,896	-1.14%	(2,977)	Shift costs to replacement textbooks
5612 SUPPLIES-AV	12,180	12,441	14,258	14.60%	1,817	
5613 SUPPLIES-CUSTODIAL	121,948	106,400	106,400	0.00%	-	
5614 SUPPLIES-MAINTENANCE	70,054	62,111	62,111	0.00%	-	
5615 SUPPLIES-SECURITY	262	1,500	1,000	-33.33%	(500)	
5618 WORKBOOKS	42,126	50,908	39,516	-22.38%	(11,392)	Costs reduced based on actual student population
5619 CLASSROOM LIBRARY BOOKS	7,112	6,491	11,774	81.40%	5,284	Increase to supplement Jockey Hollow 6th grade classroom libraries
5621 NATURAL GAS	105,432	161,509	210,044	30.05%	48,535	Switch Monroe Elementary from oil to natural gas
5622 ELECTRICITY	842,984	905,125	856,850	-5.33%	(48,275)	Reflects actual usage over the past few years
5623 BOTTLED GAS/PROPANE	8,600	11,448	11,448	0.00%	-	
5624 HEAT ENERGY	660,363	581,989	648,000	11.34%	86,011	Estimating oil at \$3.50 per gallon, based on current trends
5626 GASOLINE	15,563	9,375	11,224	18.72%	1,849	Estimating gasoline at \$3.65 per gallon
5640 TEXTBOOKS-NEW CURRICULUM	35,739	16,399	23,608	43.96%	7,209	New Earth Science course, new Spanish textbook
5641 TEXTBOOKS-REPLACEMENT AND ADDITIONAL	41,711	51,601	57,801	12.21%	6,300	New Algebra textbooks at Jockey Hollow as part of initiative to teach algebra to all students by eighth grade
5642 LIBRARY BOOKS	70,154	8,613	10,059	16.78%	1,446	Supplement with addition of 6th grade to Jockey Hollow
5643 LIBRARY REBINDS	124	300	560	86.70%	260	
5644 NEWSPAPER AND PERIODICALS-STUDENT	3,073	3,953	3,053	-22.77%	(900)	
5645 SUPPLIES-LIBRARY	5,281	4,984	6,154	23.49%	1,171	Reflects increased costs of book covers, labeling systems, etc
5646 NEWSPAPER AND PERIODICALS-STAFF	1,952	2,301	2,533	10.07%	232	
5660 TESTING SUPPLIES-SPECIAL AND REGULAR ED	12,801	10,773	10,773	0.00%	-	
5664 INK AND TONER CARTRIDGES	48,489	51,786	54,500	5.24%	2,714	
5685 UNIFORM RECONDITIONING	6,361	9,399	7,500	-20.20%	(1,899)	Cost reduction
5686 OTHER ATHLETIC COSTS	29,207	26,028	28,478	9.41%	2,450	Reflects actual usage trends over the past few years.
5687 ATHLETIC SUPPLIES	22,743	33,584	30,065	10.42%	(3,499)	Less equipment scheduled to be replaced

MONROE PUBLIC SCHOOLS

Variance Explanations

Account Number / Description	Actual FY 2011	Revised FY 2012	Budget Request FY 2013	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
5688 UNIFORMS - NEW	12,100	20,406	20,314	-0.45%	(92)	Uniform replacement costs to be held flat
5689 PERSONAL STUDENT AGENDAS	-	-	4,200	0.00%	4,200	Agendas are required in the middle school, previously funded by the PTO
5690 SUPPLIES-OTHER	130,615	126,206	133,769	5.99%	7,563	Increasing costs of medical equipment, health materials, human resources signage (as required by law)
5691 COPIER STAPLES AND PAPER	56,371	49,587	49,587	0.00%	-	
5730 EQUIPMENT-NEW-INSTRUCTIONAL	503,446	21,204	27,187	28.22%	5,983	Equipment for special education students
5731 PHOTOCOPIY EQUIPMENT	270,847	275,000	247,000	-10.18%	(28,000)	As per lease agreement
5739 EQUIPMENT-NEW-NON INSTRUCTIONAL	292,626	28,088	36,957	31.57%	8,868	Equipment for special education students as they move between schools
5810 DUES AND FEES	54,717	81,569	82,074	0.62%	505	Increased professional dues
5831 BOND PRINCIPAL	75,000	-	-	0.00%	-	
5832 BOND INTEREST	750	-	-	0.00%	-	
5890 MISCELLANEOUS EXPENSES	50	75	75	0.00%	-	
5891 OFFICIALS	17,527	25,545	25,514	-0.12%	(32)	
5892 POLICE	14,852	17,234	17,905	3.90%	671	Increase in security at Jockey Hollow for dramatic productions
GRAND TOTAL	\$51,305,483	\$51,434,737	\$ 52,357,813	1.79%	\$ 923,075	

**Monroe Board of Education
FY 2012-2013 Budget
Estimated Grants**

	10-11 Budget	11-12 Budget	11-12 Actual	12-13 Budget	Difference	% Change
Grants:						
Excess Cost (SPED)	\$390,476	\$489,018	\$489,018	\$446,167	(\$42,851)	-8.8%
Consolidated Grant						
Title I (Formerly Chapter I)	\$106,282	\$106,282	\$105,215	\$105,215	(\$1,067)	-1.0%
Title II, Part A, Teacher and Principal Training	\$72,085	\$72,085	\$57,069	\$57,069	(\$15,016)	-20.8%
Title III, CES	\$0	\$0	\$3,820	\$3,820	\$3,820	100.0%
Sub-Total Consolidated Grant	\$178,367	\$178,367	\$166,104	\$166,104	(\$12,263)	-6.9%
Educational Cost Sharing (Stimulus Dollars)						
IDEA Part B (611)	\$937,644	\$0	\$0	\$0	\$0	0.0%
IDEA ARRA Part B (611) (2 year)	\$669,067	\$669,067	\$669,067	\$669,067	\$0	0.0%
IDEA Part B (619)	\$370,645	\$0	\$0	\$0	\$0	0.0%
IDEA ARRA Part B (619) (2 year)	\$24,957	\$24,957	\$24,957	\$24,957	\$0	0.0%
Education Jobs Fund (2 year)	\$14,858	\$0	\$0	\$0	\$0	0.0%
Sub-Total IDEA	\$2,237,171	\$858,300	\$921,400	\$694,024	(\$164,276)	-19.7%
BESB	\$0	\$4,000	\$0	\$0	(\$4,000)	-100.0%
Carl D. Perkins Grant	\$29,667	\$29,667	\$23,888	\$23,888	(\$5,779)	-19.5%
Adult Education	\$12,769	\$13,000	\$13,000	\$13,000	\$0	0.0%
Magnet School Transportation	\$11,370	\$0	\$0	\$0	\$0	0.0%
Other Miscellaneous Grants (E-Rate)	\$34,791	\$10,000	\$10,000	\$10,000	\$0	0.0%
Sub-Total Other	\$88,597	\$56,667	\$46,888	\$46,888	(\$9,779)	-17.3%
Total excluding Educational Cost Sharing & Transportation	\$2,894,611	\$1,582,352	\$1,623,410	\$1,353,183	(\$229,169)	-7.9%

* Still based on budget Actual will not be known until June 2012.

**Monroe Board of Education
 FY 2012-2013 Budget
 Estimated Special Revenue**

	<u>FY 2011 - 12</u>	<u>Proposed 12-13</u>	<u>Difference</u>	<u>% Change</u>
Adult Education & Summer School	\$22,000	\$22,000	\$0	0.0%
A & I	\$120,000	\$120,000	\$0	0.0%
Intramurals	\$11,000	\$11,000	\$0	0.0%
Facility Use	\$10,000	\$10,000	\$0	0.0%
Pool Use	\$50,000	\$50,000	\$0	0.0%
Laidlaw	\$40,000	\$40,000	\$0	0.0%
Jockey Hollow Daycare	\$0	\$0	\$0	0.0%
Kinderacademy	\$250,000	\$250,000	\$0	0.0%
Masuk High School Childcare	\$0	\$0	\$0	0.0%
Masuk High School Surcharges	\$250,000	\$250,000	\$0	0.0%
Non Athletic Surcharges	\$0	\$0	\$0	0.0%
Jockey Hollow Surcharges	\$35,000	\$35,000	\$0	0.0%
Masuk High School Parking Fees	\$35,000	\$35,000	\$0	0.0%
Preschool	\$25,000	\$20,000	(\$5,000)	-20.0%
Fresh Fest	\$1,500	\$1,500	\$0	0.0%
Gate Receipts	\$30,000	\$25,000	(\$5,000)	-16.7%
Miscellaneous	\$2,000	\$2,000	\$0	0.0%
Donations	\$25,000	\$15,000	(\$10,000)	-40.0%
SPED	\$0	\$0	\$0	0.0%
REAL	\$50,000	\$50,000	\$0	0.0%
Totals	\$936,500	\$936,500	(\$20,000)	-2.1%

EXHIBIT VI
REVENUE BUDGET
SUMMARY

TOWN OF MONROE
2012-2013
BUDGET

REVENUE BUDGET SUMMARY

The following is a comparison of the proposed 2012-2013 revenue budget with the 2011-2012 revenue budget

REVENUES	2011-2012	2012-2013	INCREASE (DECREASE)	
			\$	%
LICENSES ,PERMITS, FINES	576,200	526,200	(50,000)	-8.68%
INTERGOVERNMENTAL TOWN	923,603	893,776	(29,827)	-3.23%
CHARGES for SERVICES	364,210	363,210	(1,000)	-0.27%
INTEREST, DIVIDENDS & LIENS	525,000	475,000	(50,000)	-9.52%
MISCELLANEOUS TOWN	45,000	40,000	(5,000)	-11.11%
INTERGOVERNMENTAL	6,663,118	6,663,118	-	0.00%
EDUCATION				
A R R A - SFSF	-	-	-	0.00%
MISCELLANEOUS EDUCATION	10,000	10,000	-	0.00%
STATE GRANTS EDUCATION	1,582,352	1,353,183	(229,169)	-14.48%
CONTRA REIMBURSABLES	956,500	936,500	(20,000)	-2.09%
EDUCATION				
 SUB TOTAL NON-TAX REVENUE	 <u>11,645,983</u>	 <u>11,260,987</u>	 <u>(384,996)</u>	 <u>-3.31%</u>
 <u>OTHER FUNDING SOURCES</u>				
UNDESIGNATED FUND BALANCE	160,000		-	0.00%
SUPPLEMENTAL TAXES	250,000	250,000	(160,000)	-100.00%
TAXES PRIOR YEAR	400,000	400,000	-	0.00%
OPERATING TRANSFERS				
 CURRENT TAXES REQUIRED	 64,543,065	 66,701,637	 2,158,572	 3.34%
 SUB TOTAL OTHER FUNDING SOURCES	 <u>65,353,065</u>	 <u>67,351,637</u>	 <u>1,998,572</u>	 <u>3.06%</u>
 TOTAL REVENUE & OTHER FUNDING SOURCES	 <u>76,999,048</u>	 <u>78,612,624</u>	 <u>1,613,576</u>	 <u>2.10%</u>

TOWN OF MONROE
2012-2013
BUDGET
REVENUE PROJECTION

	Actual Income 2010-2011	Estimated (Budgeted) Income 2011-2012	Actual as of 12/31/2011	Estimated Income 2012-2013	Dollar change 2012-2013 compare 2011-2012	% change
Income from General Sources						
TOWN REVENUE						
LICENSES, PERMITS, FINES						
Building	178,785	175,000	87,103	175,000	-	0.00%
Burning Permits	1,680	2,000	780	2,000	-	0.00%
Canine Licenses	2,089	2,000	652	2,000	-	0.00%
Driveway Permits	210	200	60	200	-	0.00%
Food Licenses	-	-	-	-	-	-
Hauler Fees/Administration	-	-	-	-	-	0.00%
Library	20,221	20,000	8,825	20,000	-	0.00%
Planning & Zoning	18,671	15,000	11,417	15,000	-	0.00%
Police Permits	10,252	8,000	4,109	8,000	-	0.00%
Refuse Permits	3,500	4,000	-	4,000	-	0.00%
Town Clerk	312,192	350,000	159,818	300,000	(50,000)	-14.29%
SUB-TOTAL	547,600	576,200	272,764	526,200	(50,000)	-8.68%
INTERGOVERNMENTAL						
Boat Tax	3,171	3,000	-	3,000	-	0.00%
Bond Interest Subsidy	526,089	500,534	125,044	488,676	(11,858)	-2.37%
Capital Equipment Pilot	151,649	150,000	37,912	140,000	(10,000)	-6.67%
Circuit Breaker	164,148	160,000	168,126	160,000	-	0.00%
Disabled Persons	2,487	2,400	2,619	2,400	-	0.00%
Pilot State Property	10,529	10,469	11,532	11,500	1,031	9.85%
Elderly Property Tax	666	-	-	-	-	0.00%
Federal Crime Bill	-	-	-	-	-	0.00%
LOCIP	-	-	-	-	-	0.00%
Pequot	29,224	27,200	11,084	27,200	-	0.00%
Revenue Sharing	-	-	-	-	-	0.00%
Social Service Relief	-	-	-	-	-	0.00%
State Aid Roads	-	-	-	-	-	0.00%
Telephone Access	51,355	60,000	-	50,000	(10,000)	-16.67%
Unanticipated Grants	59,895	-	-	-	-	0.00%
Veterans Exemption	9,623	10,000	11,583	11,000	1,000	10.00%
Youth Service Bureau	-	-	-	-	-	0.00%
Carma Grant	-	-	-	-	-	0.00%
Property Tax Relief Grant	-	-	-	-	-	0.00%
SUB-TOTAL	1,008,836	923,603	367,900	893,776	(29,827)	-3.23%

TOWN OF MONROE
2012-2013
BUDGET
REVENUE PROJECTION

	Actual Income 2010-2011	Estimated (Budgeted) Income 2011-2012	Actual as of 12/31/2011	Estimated Income 2012-2013	Dollar change 2012-2013 compare 2011-2012	% change
Income from General Sources	15,960	15,960	7,990	15,960	-	0.00%
CHARGES for SERVICES	-	-	-	-	-	0.00%
Bus Barn	15,960	15,960	7,990	15,960	-	0.00%
EMS Intercept (contra)	-	-	-	-	-	0.00%
EMS Billing	14,069	15,000	7,382	15,000	-	0.00%
Inland Wetlands	40,923	42,000	20,028	41,000	(1,000)	-2.38%
Landfill Lease	895	2,750	585	2,750	-	0.00%
Nutrition	241,757	230,000	73,219	230,000	-	0.00%
Recreation Department	-	-	-	-	-	0.00%
Recreation New Programs	5,828	5,000	2,117	5,000	-	0.00%
Senior Citizen Transportation	3,503	3,500	1,379	3,500	-	0.00%
Senior Citizen Registration	-	-	-	-	-	0.00%
Special Police Assignments	35,000	50,000	-	50,000	-	0.00%
Special Police Assignments Admin	-	-	-	-	-	0.00%
W M N R Admin fee	-	-	-	-	-	0.00%
SUB-TOTAL	357,935	364,210	112,700	363,210	(1,000)	-0.27%
INTEREST, DIVIDENDS & LIENS	-	-	-	-	-	0.00%
Interest Taxes	337,502	200,000	159,129	200,000	-	0.00%
Interest Investments	399,705	325,000	146,225	275,000	(50,000)	-15.38%
SUB-TOTAL	737,207	525,000	305,354	475,000	(50,000)	-9.52%
MISCELLANEOUS	-	-	-	-	-	0.00%
Miscellaneous Income	29,206	45,000	36,638	40,000	(5,000)	-11.11%
SUB-TOTAL	29,206	45,000	36,638	40,000	(5,000)	-11.11%
TOTAL TOWN REVENUE	2,680,784	2,434,013	1,095,356	2,298,186	(135,827)	-5.58%

TOWN OF MONROE
 2012-2013
 BUDGET
 REVENUE PROJECTION

Income from General Sources	Actual Income 2010-2011	Estimated (Budgeted) Income 2011-2012	Actual as of 12/31/2011	Estimated Income 2012-2013	Dollar change 2012-2013 compare 2011-2012	% change
B. O. E. REVENUE						
INTERGOVERNMENTAL						
ECS	5,634,507	6,572,118	1,643,000	6,572,118	-	0.00%
ARRA-S F S F E S G	937,611				-	0.00%
ARRA-S F S F G S F					-	0.00%
SPECIAL EDUCATION						
TRANSPORTATION	71,373	91,000	-	91,000	-	0.00%
SUB-TOTAL	6,643,491	6,663,118	1,643,000	6,663,118	-	0.00%
MISCELLANEOUS						
Individual Tuition	11,860	10,000	4,744	10,000	-	0.00%
Regional District					-	
Oxford Tuition					-	0.00%
SUB-TOTAL	11,860	10,000	4,744	10,000	-	0.00%
TOTAL B.O.E. REVENUE	6,655,351	6,673,118	1,647,744	6,673,118	-	0.00%
TOTAL REVENUE	9,336,135	9,107,131	2,743,100	8,971,304	(135,827)	-1.49%

EXHIBIT IX

FINANCIAL PLAN

AND RECOMMENDED

FISCAL POLICY

TOWN OF MONROE
2012-2013
BUDGET

TOWN OF MONROE 2012-2013

FINANCIAL PLAN & RECOMMENDED FISCAL POLICY

The following is a summary of the Revenues and Expenditures for the Town as compared with the previous years budget.

<u>REVENUE</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>INCREASE (DECREASE)</u>
NON-TAX			
Municipal	2,434,013	2,298,186	(135,827)
Education	<u>6,673,118</u>	<u>6,673,118</u>	<u>0</u>
TOTAL	9,107,131	8,971,304	(135,827)
EXPENDITURES			
Municipal	17,652,182	19,142,174	1,489,992
Debt Service	5,213,275	5,686,028	472,753
Education	51,434,739	51,434,739	0
E M S Reserve	30,000	30,000	0
P O C D Reserve	40,000	40,000	0
Capital Equipment	0	0	0
Revaluation	70,000	70,000	0
Internal Service Fund	<u>20,000</u>	<u>20,000</u>	<u>0</u>
TOTAL	74,460,196	76,422,941	1,962,745
EXCESS EXPENDITURES OVER REVENUES	65,353,065	67,451,637	2,098,572

The following is the recommended Fiscal Policy for the funding of the 2012-2013 Budget

\$67,351,637

UNDESIGNATED FUND BALANCE

The 2010-2011 annual audit confirmed that the Town had an Undesignated Fund Balance as stated.

\$3,656,255

Use of Undesignated Fund Balance

Fund Capital Equipment Projects	-
Fund Internal Service Reserve	-
Fund Revaluation Reserve	-
Fund P O C D	-
Fund E M S Capital Reserve	-
Fund Operations	<u>-</u>
	\$ -

This will leave the Fund Balance at :

3,656,255

Undesignated Fund Balance as a % to Budget

4.78%

Supplemental Taxes	250,000
Previous Years Taxes	400,000
Operating Transfers	0

TOWN OF MONROE
2012-2013 BUDGET

FINANCIAL PLAN & RECOMMENDED FISCAL POLICY

SUMMARY OF BACK TAX COLLECTIONS

<u>FISCAL YEAR</u>	<u>UNCOLLECTED BACK TAXES</u>	<u>BUDGETED COLLECTIONS</u>	<u>COLLECTED</u>
1998-99	1,541,322	500,000	434,075
1999-00	906,222	300,000	440,898
2000-01	907,714	300,000	335,935
2001-02	994,623	300,000	347,317
2002-03	960,667	300,000	554,823
2003-04	844,987	315,000	461,352
2004-05	695,487	340,000	388,573
2005-06	507,560	340,000	228,683
2006-07	371,688	300,000	217,905
2007-08	570,025	200,000	340,766
2008-09	757,766	200,000	359,438
2009-10	798,026	200,000	467,644
2010-2011	866,701	235,000	
2011-2012		400,000	In Process
2012-2013			
CURRENT YEARS TAXES (Budgeted)			66,701,637
BUDGETED COLLECTION RATE			98.5%

SUMMARY

The sources of funding are:

	<u>2011-2012</u>	<u>2012-2013</u>	<u>CHANGE</u>
Undesignated Fund Balance	160,000		(160,000)
Supplemental Taxes	250,000	250,000	0
Operating Transfers	0	0	0
Prior Years Taxes	400,000	400,000	0
			0
Current Years Taxes	64,543,065	66,701,637	2,158,572

GRAND LIST

The Estimated Grand List increased in value by an estimated \$9,154,192 which represents an increase in value of .41% percent.

The estimated 2011 Grand List (adjusted for a collection rate of 98.5% and the elderly tax relief) is \$2,279,441,618,455 and the implementation of the Fiscal policy will require a mill rate of 29.26

The change in the mill rate of (.47) mills represents a 1.63% **increase** as compared to the 2011-2012 mill rate.

TOWN of MONROE
FINANCIAL PLAN
RECOMMENDED FISCAL POLICY
2012-2013

	BUDGET 2011-2012	RECOMMENDED 2012-2013	CHANGE 2012-2013 2011-2012	% CHANGE
REVENUE NON-TAX				
TOWN REVENUE				
LICENSES,PERMITS FINES	576,200	526,200	(50,000)	-8.68%
INTERGOVERNMENTAL	923,603	893,776	(29,827)	-3.23%
CHARGES for SERVICES	364,210	363,210	(1,000)	-0.27%
INTEREST,DIVIDENDS & LIENS	525,000	475,000	(50,000)	-9.52%
MISCELLANEOUS	45,000	40,000	(5,000)	-11.11%
TOTAL TOWN REVENUE	2,434,013	2,298,186	(135,827)	-5.58%
B. O. E. REVENUE				
INTERGOVERNMENTAL	6,663,118	6,663,118	0	0.00%
MISCELLANEOUS	10,000	10,000	0	0.00%
STATE GRANTS	1,582,352	1,353,183	(229,169)	-14.48%
CONTRA ACCOUNTS	956,500	936,500	(20,000)	-2.09%
TOTAL B.O.E. REVENUE	9,211,970	8,962,801	(249,169)	-2.70%
TOTAL REVENUE NON-TAX	11,645,983	11,260,987	(384,996)	-3.31%
EXPENDITURES				
TOWN				
General Government Totals	6,912,742	7,596,815	684,073	9.90%
Public Safety Totals	5,942,122	6,233,744	291,622	4.91%
Public Works Totals	2,822,233	3,222,403	400,170	14.18%
Sanitation Totals	337,983	368,469	30,486	9.02%
Health & Welfare Totals	194,738	206,480	11,742	6.03%
Culture & Recreation Totals	1,436,864	1,433,763	(3,101)	-0.22%
Special Projects	5,500	80,500	75,000	1363.64%
TOWN OPERATING TOTALS	17,652,182	19,142,174	1,489,992	8.44%
DEBT SERVICE	5,213,275	5,586,028	372,753	7.15%
1				
Operating budget	51,434,739	51,434,739	0	0.00%
ARRA- SFSF				
State Grants	1,582,352	1,353,183	(229,169)	-14.48%
Contra Expenditures	956,500	936,500	(20,000)	-2.09%
EDUCATION TOTALS	53,973,591	53,724,422	(249,169)	-0.46%
OTHER EXPENDITURES				
E M S Capital Reserve	30,000	30,000	0	0.00%
Internal Service Reserve	20,000	20,000	0	0.00%
P O C D Reserve	40,000	40,000	0	0.00%
Revaluation Reserve	70,000	70,000	0	0.00%
Capital Equipment/Projects	0	0 *	0	0.00%
OTHER EXPENDITURES TOTAL	160,000	160,000	0	0.00%
TOTAL EXPENDITURES	76,999,048	78,612,624	1,613,576	2.10%

TOWN of MONROE
 FINANCIAL PLAN
 RECOMMENDED FISCAL POLICY
 2012-2013

	BUDGET 2011-2012	RECOMMENDED 2012-2013	CHANGE 2012-2013 2011-2012	% CHANGE
EXCESS EXPENDITURES OVER REVENUE	65,353,065	67,351,637	1,998,572	3.06%
FUNDING SOURCES				
Undesignated Fund Balance	160,000		(160,000)	-100.00%
Supplemental Taxes	250,000	250,000	0	0.00%
Operating Transfers			0	0.00%
Prior Years Taxes	400,000	400,000	0	0.00%
Current Years Taxes	64,543,065	66,701,637	2,158,572	3.34%
Total Sources of Funding	65,353,065	67,351,637	1,998,572	3.06%
Estimated Grand List (Modified) @ 98.5% Collection Rate	2,270,464,263	2,279,618,455	9,154,192	0.40%
Mill Rate	28.79	29.26	0.47	1.63%

CAPITAL IMPROVEMENT PLAN