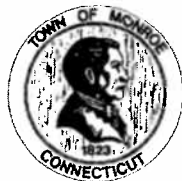


**Town of Monroe**



**2014/2015**

**PROPOSED ANNUAL  
TOWN OF MONROE BUDGET**

**To be voted on**

**Tuesday, MAY 6, 2014**

**As amended by the First Selectman**

**APPROVED BY VOTERS**

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Presented to Town Council on February 8, 2014

Amended by Town Council and presented to

Board of Finance on February 28, 2014

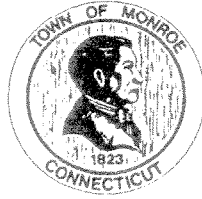
Amended by Board of Finance on March 19, 2014

# MUNICIPAL BUDGET PROCESS

2014/2015 Proposed Annual Town of Monroe Budget

# Town of Monroe

STEPHEN J. VAVREK  
*First Selectman*



OFFICE OF THE FIRST SELECTMAN  
Town Hall  
7 Fan Hill Road  
Monroe, Connecticut 06468-1800  
Phone: (203) 452-2821  
Fax: (203) 452-5475  
email: svavrek@monroect.org  
www.monroect.org

## **Monroe's 2014/2015 Municipal Budget Process**

The proposed 2014/2015 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, compromise and working towards a common ground. During my, going on three, years 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 and the Board of Education 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, 2013** 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, 2014. 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**

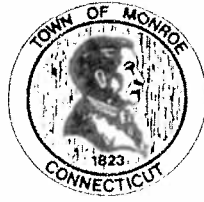
January 9, 2014	Board of Education submits budget to the First Selectman
February 8, 2014	First Selectman's Budget due to the Town Council
February 10, 2014	First Selectman's Budget Presentation: Public Hearing
February 12, 2014	Town Council/Board of Finance Joint Budget Workshop Session
February 20, 2014	Town Council/Board of Finance Joint Budget Workshop Session
February 24, 2014	Town Council Budget Workshop Session
February 26, 2014	Town Council/Board of Finance Joint Budget Workshop Session
February 27, 2014	Town Council Budget Workshop Session (if necessary)
February 28, 2014	Town Council Budget Workshop Session (if necessary)
February 28, 2014	Town Council's Budget due to the Board of Finance
February 28, 2014	Board of Finance Public Hearing
March 10, 2014	Board of Finance Budget Workshop Session
March 12, 2014	Board of Finance Budget Workshop Session
March 17, 2014	Board of Finance Budget Workshop Session
March 18, 2014	Board of Finance Budget Workshop Session
March 21, 2014	Board of Finance's Budget due to the First Selectman
April 1, 2014	Annual Budget Referendum
July 1, 2014	New Fiscal Year begins

# BUDGET OVERVIEW

2014/2015 Proposed Annual Town of Monroe Budget

# Town of Monroe

STEPHEN J. VAVREK  
*First Selectman*



## OFFICE OF THE FIRST SELECTMAN

Town Hall  
7 Fan Hill Road  
Monroe, Connecticut 06468-1800  
Phone: (203) 452-2821  
Fax: (203) 452-5475  
email: [svavrek@monroect.org](mailto:svavrek@monroect.org)  
[www.monroect.org](http://www.monroect.org)

## 2014 – 2015 Budget Overview

Local revenue is at a lower level which is reflective of both the local economy and anticipated lower funding from the State. The reduction from anticipated levels in the current year is approximately (\$22,402). Flat funding is also expected from the State in regard to education cost sharing. We hope that the State keeps this funding level within their budget deliberations.

The Town operating budget as adjusted by Town Council, Board of Finance and First Selectman is an increase in expenditures of \$911,334. This represents a 4.56% increase.

The Board of Education budget as amended by the Board of Finance is an increase in expenditures of \$823,068. This represents a 1.58% increase.

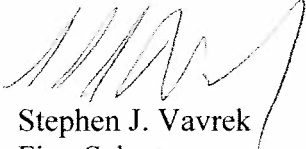
The main drivers of the above increases are ongoing road repairs and ongoing building renovations.

Debt service has **decreased** by (\$54,591) or (.95%). Equipment replacement has increased by \$72,189 or 64.88%.

Total expenditures at present in the budget are \$82,231,432. This represents an increase of \$2,189,148 over the current year's budget or 2.73%.

Funding sources in this budget call for \$400,000 in supplemental taxes which is a \$50,000 increase over the current year's budget. Prior year's taxes are projected at \$500,000 which is \$100,000 over prior year and current year's taxes will increase \$1,639,391 or 2.39%.

This budget keeps us on the right track of fixing what needs to be fixed and addresses many issues that we have all ignored over the years. All department heads are to be commended for their fiscal constraints while still addressing the many needs of the community. After numerous internal staff meetings, public hearings, Board of Education, Town Council and Board of Finance meetings and votes, we have compromised additional services and equipment to bring this budget to the level that hopefully finds support of you, the voters of Monroe.

  
Stephen J. Vavrek  
First Selectman

# EXECUTIVE SUMMARY

2014/2015 Proposed Annual Town of Monroe Budget



## EXECUTIVE SUMMARY

### CRITERIA:

The recommended 2014-2015 budget maintains services at a modified level for all of our citizens. It addresses some long standing needs as well as other factors which resulted in modifications to previous expenditure levels.

### REVENUE:

Local revenue expectations were cautiously prepared and take into consideration the economic conditions at the state level as well.

### EXPENDITURES

#### MUNICIPAL:

Expenditures were carefully crafted to include requirements which are important to the safety and overall well being of the community and to sustain service without unduly burdening the taxpayers.

#### DEBT SERVICE:

The debt service recommended for the 2014-2015 fiscal year reflects a reduction in total debt of (\$24,591). An estimate has been included under new debt to provide for a continuation of road work and address infrastructure needs.

### EDUCATION

The education budget proposal seeks to maintain the level and quality of programs to the students in the Monroe School system.

### SUMMARY:

The budget is presented in a format which is compatible with our financial and audit reporting.

# FINANCIAL PLAN SUMMARY

2014/2015 Proposed Annual Town of Monroe Budget

TOWN OF MONROE  
2014-2015 BUDGET

TOWN OF MONROE 2014-2015 BUDGET  
FINANCIAL PLAN RECOMMENDED FISCAL POLICY

EXPENDITURES	2013-2014	2014-2015	INCREASE (DECREASE)
	\$	\$	%
<b>OPERATING EXPENSES</b>			
TOWN	19,967,360	20,878,694	911,334 4.56%
DEBT SERVICE	5,731,232	5,676,641	(54,591) -0.95%
EQUIPT REPLACEMENT	111,267	183,456	72,189 100.00%
EDUCATION	52,109,919	52,932,987	823,068 1.58%
<b>CONTRA/REIMBURSABLES</b>			
& ED GRANTS	1,962,506	2,113,412	150,906 7.69%
RESERVED FOR			
E M S	30,000	45,000	15,000 50.00%
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/	-	-	- 0.00%
PROJECTS			
<b>TOTAL EXPENDITURES</b>	<b>80,042,284</b>	<b>81,960,190</b>	<b>1,917,906 2.40%</b>
<b>REVENUE</b>			
OPERATING REVENUE	8,810,391	8,787,989	(22,402) -0.25%
CONTRA/REIMBURSABLES	573,400	581,467	8,067 1.41%
Education GRANTS	1,389,106	1,531,945	142,839 10.28%
<b>FUNDING SOURCES</b>			
UNDESIGNATED FUND BALANCE			
SUPPLEMENTAL TAXES	350,000	400,000	50,000 14.29%
OPERATING TRANSFERS			
PRIOR TAXES	400,000	500,000	100,000 25.00%
CURRENT YEARS TAXES	68,519,398	70,158,789	1,639,391 2.39%
<b>TOTAL REVENUE</b>	<b>80,042,295</b>	<b>81,960,190</b>	<b>1,917,895 2.40%</b>
<b>ESTIMATED GRAND LIST</b>	<b>2,259,525,476</b>	<b>2,262,456,917</b>	<b>2,931,441 0.13%</b>
<b>COLLECTION RATE</b>	<b>98.50%</b>	<b>98.50%</b>	<b>0.00%</b>
<b>MILL RATE</b>	<b>30.41</b>	<b>31.01</b>	<b>0.60 1.98%</b>

# EXPENSE BUDGET SUMMARY

2014/2015 Proposed Annual Town of Monroe Budget

TOWN OF MONROE  
2014-2015  
BUDGET

**EXPENSE BUDGET SUMMARY**

The following is a comparison of the proposed 2014-2015 expense budget with the 2013-2014 expense budget

EXPENDITURES	2013-2014	2014-2015	INCREASE (DECREASE)	
			\$	%
GENERAL GOVERNMENT	8,136,325	8,713,844	577,519	7.10%
PUBLIC SAFETY	6,452,145	6,587,338	135,193	2.10%
PUBLIC WORKS	3,277,707	3,394,689	116,982	3.57%
SANITATION	355,073	352,873	(2,200)	-0.62%
HEALTH & WELFARE	260,485	271,314	10,829	4.16%
CULTURE & RECREATION	1,480,125	1,553,136	73,011	4.93%
SPECIAL PROJECTS	5,500	5,500	0	0.00%
EDUCATION	52,109,919	52,932,987	823,068	1.58%
<b>SUB TOTAL</b>				
<b>OPERATING EXPENDITURES</b>	72,077,279	73,811,681	1,734,402	2.41%
DEBT SERVICE	5,731,232	5,676,641	(54,591)	-0.95%
EQUIPMENT REPLACEMENT	111,267	183,456	72,189	64.88%
<b>TOTAL OPERATING EXPENDITURES</b>	77,919,778	79,671,778	1,752,000	2.25%
<b>CONTRA/REIMBURSABLES</b>				
EDUCATION	573,400	581,467	8,067	1.41%
EDUCATION GRANTS	1,389,106	1,531,945	142,839	10.28%
EMS CAPITAL RESERVE	30,000	45,000	15,000	50.00%
P O C D RESERVE	40,000	40,000	0	0.00%
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	100.00%
<b>SUB TOTAL</b>				
<b>OTHER EXPENDITURES</b>	2,122,506	2,288,412	165,906	7.82%
<b>TOTAL EXPENDITURES</b>	80,042,284	81,960,190	1,917,906	2.40%

**TOWN DEPARTMENT  
LINE ITEM BUDGET**

**2014-2015**

2014/2015 Proposed Annual Town of Monroe Budget

TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>General Government</b>						
150001	87,251	87,251	88,124	45,437	88,996	872
150003	53,000	53,702	54,000	27,665	54,000	-
15005					0	-
150100	130,000	438,189	250,000	133,762	250,000	-
153385	8,000	5,122	8,000	1,207	8,000	-
153580	1,200	2,126	1,200	485	1,200	-
Department Total	279,451	586,390	401,324	208,556	402,196	872
<b>Town Council</b>						
150021	3,095	4,833	3,185	1,213	3,600	415
153385	2,000	2,374	2,000	675	2,200	200
	0	0	0	0	0	0
Department Total	5,095	7,207	5,185	1,888	5,800	615
<b>Board of Finance</b>						
150021	2,000	551	2,080	72	2,080	-
150200	38,500	28,250	38,500	20,000	38,500	-
150205	0	0	100,595	500	70,000	(30,595)
153385	500	212	500	42	500	-
153,145	450					-
Department Total	41,450	29,013	141,675	20,114	111,080	(30,595)

TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Registrar of Voters</b>						
150001 Salary-Administration/Registrars	33,350	38,211	33,350	15,458	35,350	2,000
150005 Salary-Other/Deputy Registrars	14,000	20,864	14,000	8,483	16,000	2,000
150021 Salaries-Clerical	25,000	34,185	25,000	12,170	31,000	6,000
153154 Equipment	500	498	500	-	500	-
153385 Office Expense	10,000	7,630	10,000	4,874	10,000	-
153485 R & M Equipment	2,250	1,940	2,250	30	2,250	-
153595 Voting Expense	15,000	13,353	15,000	5,576	15,000	-
<b>Department Total</b>	<b>100,100</b>	<b>116,681</b>	<b>100,100</b>	<b>46,591</b>	<b>110,100</b>	<b>10,000</b>
<b>Town Clerk</b>						
150001 Salary-Administration	55,623	55,623	56,735	28,967	56,735	-
150003 Salaries-Other	77,576	78,390	79,112	38,549	79,106	(6)
150005 Salaries-Part-Time	5,000	3,477	5,000	1,288	5,000	-
150300 Land Records	26,000	26,547	26,000	4,497	27,000	1,000
150305 Vital Statistics	2,000	1,941	2,000	0	2,000	-
153145 Equipment	0	0	1,000	0	1,000	-
153385 Office Expense	9,000	9,449	9,000	1,717	9,000	-
153485 Printing	2,850	2,845	2,850	0	3,700	850
153595 Voting Expense	5,000	4,918	5,000	522	5,000	-
<b>Department Total</b>	<b>183,049</b>	<b>183,190</b>	<b>186,697</b>	<b>75,540</b>	<b>188,541</b>	<b>1,844</b>
<b>Tax Collector</b>						
150001 Salary-Administration	55,623	55,623	56,735	29,036	56,735	-
150003 Salaries-Other	39,113	41,119	39,881	20,392	39,878	(3)
150005 Salaries-Part-Time	7,000	14,182	10,000	2,461	14,000	4,000
150350 Collection-Delinquencies	8,500	24,702	15,000	4,994	20,500	5,500
153385 Office Expense	54,270	29,771	45,430	11,532	45,300	(130)
<b>Department Total</b>	<b>164,506</b>	<b>165,397</b>	<b>167,046</b>	<b>68,415</b>	<b>176,413</b>	<b>9,367</b>



TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
Town Treasurer	10,384	10,384	10,488	5,402	10,592	104
Department Total	10,384	10,384	10,488	5,402	10,592	104
<b>Boards &amp; Commissions</b>						
150400 Architectural Review Board	200	60	200	0	200	-
150405 Board of Assessment Appeals	1,000	1,154	1,000	74	1,000	-
150410 Conservation Commission	500	517	500	-	500	-
150411 Economic Development Commission	100	0	100	-	100	-
150415 Ethics Board	100	0	100	-	100	-
150416 Water Pollution Control Authority	500	160	500	-	500	-
150420 Farmers Market	400	0	400	-	400	-
150425 Historic District Commission	500	391	500	203	500	-
150430 Inland Wetlands Commission	400	295	400	31	500	100
150435 Planning & Zoning Commission	12,600	2,946	12,600	1,514	6,000	(6,600)
150440 Zoning Board of Appeals	150	59	150	-	150	-
150411 Commission on Aging	150	0	150	-	400	250
150442 Youth Commission	100	0	100	-	100	-
Department Total	16,600	5,582	16,700	1,822	10,450	(6,250)

TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Senior Citizens</b>						
150001 Salary-Administration	53,260	53,260	54,425	28,307	54,425	-
150003 Salaries-Other	70,572	70,308	71,970	29,422	69,115	(2,855)
150005 Salaries-Part Time	35,928	33,768	36,370	17,134	41,523	5,153
150500 Sr Ctr Nutrition	6,500	7,420	6,500	2,103	7,500	1,000
153075 Contracted Services/Programs	0	477	5,000	300	5,000	-
153385 Office Expense	3,000	2,525	3,000	911	3,000	-
153390 Operating Expense	4,000	3,194	4,000	1,456	4,000	-
153485 R & M Equipment	0	6,592	10,000	2,055	5,000	(5,000)
153565 Utilities	29,000	31,153	30,000	8,142	30,000	-
153580 Vehicle Expense	16,000	15,360	16,000	5,460	16,000	-
<b>Department Total</b>	<b>218,260</b>	<b>224,057</b>	<b>237,265</b>	<b>95,290</b>	<b>235,563</b>	<b>(1,702)</b>
<b>Economic Development</b>						
150550 Marketing Development	8,000	4,434	8,000	4,981	8,000	-
153385 Office Expense	2,550	717	2,550	202	2,550	-
153580 Vehicle Expense	275	0	275	275	275	-
<b>Department Total</b>	<b>10,825</b>	<b>5,151</b>	<b>10,825</b>	<b>5,183</b>	<b>10,825</b>	<b>-</b>
<b>Human Resources</b>						
150001 Salary-Administration	75,000	75,000	76,500	10,695	76,500	-
150003 Salaries-Other	12,000	13,862	20,000	449	20,000	-
150600 HR Education	5,500	900	9,000	600	9,500	500
150610 HR Safety Committee	600	585	600	100	600	-
150620 HR Wage Adjustments	335	0	75,255	1,868,524	220,255	145,000
150630 HR Insurance	2,920,752	2,814,962	3,150,357	4,657	3,350,727	200,370
150640 HR Unemployment Compensation	45,000	3,182	15,000	323,926	15,000	-
150650 HR Fica & Medicare ER Taxes	613,306	600,039	639,686	38,561	675,782	36,096
150660 HR Labor Relations	59,200	73,570	60,000	0	55,000	(5,000)
150690 HR America Disability Act	500	0	500	0	500	-
150690 HR Loss Control	14,500	17,491	14,400	5,436	14,500	100
153005 Administrative Chargeback	(5,000)	(4,992)	(5,000)	(2,496)	(5,000)	-
153145 Equipment	302	0	302	190	300	(2)
153410 Office Expense	1,800	3,694	1,800	1,125	1,800	-
153410 Pension	301,349	301,182	381,349	46,089	468,779	85,430
153415 Personnel Administration	5,700	1,662	5,700	1,151	5,700	-
153430 Police Disability	60,000	59,473	63,000	28,921	63,000	-
<b>Department Total</b>	<b>4,110,844</b>	<b>3,960,630</b>	<b>4,508,449</b>	<b>2,327,328</b>	<b>4,970,943</b>	<b>462,494</b>

TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>FINANCE</b>						
150001 Salary-Administration	96,500	96,500	98,430	51,108	98,430	-
150003 Salaries-Other	135,437	148,532	160,006	85,083	162,895	2,889
150005 Salaries-Part Time	35,490	32,092	35,490	16,104	35,490	-
150700 Finance Bank Expense	2,250	1,315	2,250	252	1,800	(450)
153005 Administrative Chargeback	(25,000)	(25,000)	(25,000)	(12,504)	(25,000)	-
153385 Office Expense	10,000	9,766	11,000	957	11,000	-
153485 R & M Equipment	500	0	500	0	500	-
Department Total	255,177	263,197	282,676	141,000	285,115	2,439
<b>TECHNOLOGY</b>						
150001 Salary-Administration	15,000	15,000	15,000		15,000	-
150003 Salaries-Other	276,639	270,639	275,541		322,613	47,072
153060 Communications	103,900	103,923	108,900	55,379	116,900	8,000
153075 Contracted Services	9,000	600	9,000	600	18,400	9,400
153105 Data Processing	147,998	162,815	197,174	72,200	167,324	(29,850)
153385 Office Expense	1,000	2,151	2,000	1,597	2,000	-
153530 Technology Plan			5,000	0	30,830	25,830
Department Total	553,537	555,128	612,615	129,776	673,067	60,452
<b>Tax Assessor</b>						
150001 Salary-Administration	75,513	75,513	77,021	40,165	77,146	125
150003 Salaries-Other	127,802	118,605	130,306	59,805	127,843	(2,463)
153065 Consulting Fees	15,000	5,095	15,000	0	15,000	-
153385 Office Expense	8,000	7,714	10,000	2,279	10,000	-
153580 Vehicle Expense	350	317	350	77	350	-
Department Total	226,665	207,244	232,677	102,326	230,339	(2,338)
<b>DEPARTMENT ENGINEERING</b>						
150001 Salaries-Town Engineer	50,000	50,000	51,000	27,741	51,000	1
150003 Salaries-Other	91,708	73,662	85,382	45,121	85,383	0
150005 Salaries-Part Time	0	3,077	0	0	0	-
153065 Consultant Fees	10,000	10,618	10,000	0	10,000	-
153145 Equipment	500	329	500	0	500	-
153385 Office Expense	1,500	1,501	2,400	1,479	2,400	-
153390 Operating Expense	3,200	1,545	4,700	370	4,700	-
Department Total	156,908	140,732	153,982	74,711	153,983	1

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MUNICIPAL EXPENSE BUDGET  
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Department	Approved Amended Budget 2012-2013	Expended Budget 2012-2013	Amended Current Budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman Budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Inland-Wetlands.</b>						
150001 Salaries-Town Engineer	50,000	50,000	51,000	25,220	51,000	-
150003 Salaries-Other	21,708	21,708	22,142	12,258	22,143	1
150005 Salaries Part-Time	15,210	15,705	15,210	9,385	15,210	-
153065 Consulting Fees	1,000	667	1,000	0	1,000	-
153145 Equipment	3,000	1,757	3,000	470	3,000	-
153385 Office Expense	6,000	5,240	6,000	1,523	6,000	-
153390 Operating Expense	2,200	1,799	2,200	1,697	2,200	-
Department Total	99,118	96,876	100,552	50,553	100,553	1
<b>Building Department</b>						
150001 Salary-Administration	71,471	71,471	72,891	38,064	72,892	1
150003 Salaries-Other	57,965	59,328	59,119	29,108	59,109	(10)
150005 Salaries-Part Time	16,510	18,675	16,510	7,643	16,966	456
153065 Consulting Fees	500	0	500	0	1,000	500
153145 Equipment	500	447	0	0	250	250
153385 Office Expense	5,000	3,301	5,000	147	5,000	-
153580 Vehicle Expense	3,000	1,310	3,000	454	3,000	-
Department Total	154,946	154,532	157,020	75,416	158,217	1,197
<b>Planning &amp; Zoning</b>						
150001 Salary Administration	66,137	57,327	69,460	35,820	69,460	-
150003 Salaries-Other	38,069	32,227	38,069	15,460	36,879	(1,190)
153065 Consultant Fees	22,500	18,797	22,500	0	17,500	-
153385 Office Expense	18,000	20,122	19,000	10,305	19,000	-
153440 Printing	1,000	287	1,000	463	1,000	-
153485 Repair/Maintenance Equipment	350	336	350	0	350	-
Department Total	146,056	129,096	150,379	62,048	144,189	(1,190)
<b>Planning &amp; Zoning Enforcement</b>						
150003 Salary Other	54,069	52,434	55,833	25,716	55,833	-
150003 Salaries-Part Time	0	0	0	0	0	-
153385 P & Z Hearing Officer	250	0	250	0	250	-
153385 Office Expense	900	778	900	277	900	-
153580 Vehicle Expense	1,500	2,030	1,500	0	1,500	-
Department Total	56,719	55,242	58,483	25,993	58,483	-

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MUNICIPAL EXPENSE BUDGET  
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Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Town Buildings Maintenance</b>						
Salaries-Other	93,315	92,399	94,978	44,351	95,121	143
TH Maint Heat	62,000	46,536	42,000	11,245	48,000	6,000
TH Maint Light & Power	98,450	89,446	98,450	35,215	98,450	-
TH Maint Water	3,240	2,855	3,240	867	3,500	260
Contracted Services	35,815	24,955	45,815	11,432	96,787	50,972
Equipment	8,500	0	0	125	9,000	9,000
Operating Expense	74,501	73,398	74,501	25,347	81,204	6,703
Department Total	375,821	329,589	358,984	128,582	432,062	73,078
<b>Chalk Hill Building Maintenance</b>						
Operating Expense	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Light & Power	0	0	0	0	0	0
Heat	0	0	0	0	0	0
Water	0	0	0	0	0	0
Estimated HIBERNATION Expense	150,000	46,441	0	0	0	0
Department Total	150,000	46,441	0	0	0	0
<b>Special Programs</b>						
SP St Jude Nurse Sec.10-Salaries-Other	35,148	27,285	35,148	9,816	35,148	-
SP C-Med Communications Contract	68,858	68,858	71,642	53,731	74,389	2,747
SP Family Service Woodfield	1,000	0	1,000	0	1,000	-
SP Historical Society	1,500	1,500	1,500	0	1,500	-
SP Memorial Day Parade	3,000	1,816	3,000	0	3,000	-
SP TTLXX Grant Crisis	1,000	0	1,000	1,000	1,000	-
SO Youth Substance Abuse	15,000	15,000	15,000	0	15,000	-
SP Vol Fire Tax Abatement	57,000	53,171	59,000	55,999	59,000	-
Masok WellMonitoring	2,500	0	0	0	0	-
Department Total	185,006	167,630	187,290	120,546	190,037	2,747
<b>Regional Programs</b>						
RP Ct Conf of Municipalities	12,240	12,053	12,240	12,053	12,240	-
RP Ct Small Town	1,025	1,025	1,025	1,025	1,025	-
RP Lake Zoar Authority	25,000	25,000	26,544	25,000	25,000	(1,544)
RP Regional Planning	9,000	8,876	9,000	0	9,000	-
RP Probate Court	5,567	5,567	4,714	4,714	5,642	928
RP CT EMS Council	1,500	890	890	0	890	-
RP Southwest Regional Mental Health Board	890	0	1,500	1,500	1,500	-
Department Total	55,222	52,521	55,913	44,292	55,297	(616)
<b>General Government Totals</b>						
	7,555,739	7,491,910	8,136,325	3,811,372	8,713,844	577,519

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Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Public Safety</b>						
<b>Police Department</b>						
<b>POLICE ADMINISTRATION 15103-0300</b>						
150001	107,425	107,425	110,525	57,387	110,525	-
150003	253,691	255,476	262,656	133,616	262,381	(275)
153385	10,840	9,831	10,840	1,062	11,140	300
Department Total	371,956	372,732	384,021	192,065	384,046	25
<b>POLICE PERSONNEL 15103-0305</b>						
150007	2,474,135	2,387,444	2,469,600	1,202,153	2,619,671	150,071
150009	276,159	273,118	328,027	147,830	360,277	32,250
150011	27,094	20,538	27,152	10,456	28,314	1,162
150013	113,745	112,373	112,769	57,579	123,590	11,217
150015	230,000	211,985	275,000	211,205	250,000	(25,000)
150017	30,000	20,800	35,000	24,499	35,000	-
151500	52,806	52,439	61,606	19,694	58,984	(2,622)
153410	616,196	593,019	659,129	397,418	559,001	(100,128)
Department Total	3,820,135	3,672,112	3,967,887	2,070,834	4,034,837	66,950
<b>POLICE OPERATING 15103-0310</b>						
151505	26,218	26,470	26,218	8,095	28,468	2,250
151510	92,000	91,970	102,500	93,722	103,500	1,000
151515	20,500	20,383	28,500	15,810	29,000	500
151520	3,500	3,168	2,800	608	2,800	-
151525	6,300	6,125	6,300	2,321	6,300	-
151530	4,490	4,448	4,350	2,572	4,350	-
151535	36,400	36,099	36,400	30,857	36,400	-
151540	19,250	19,140	20,000	19,776	24,530	4,530
151545	1,350	1,295	1,350	0	1,350	-
151550	3,800	3,710	3,800	135	3,800	-
151555	5,900	5,395	5,900	2,553	5,900	-
151560	500	490	500	0	500	-
153060	24,019	11,943	12,815	3,660	11,540	(1,275)
153145	12,815	23,899	23,814	0	24,035	221
153390	23,486	23,320	26,361	15,762	26,361	-
153580	186,150	183,408	186,630	71,739	188,850	2,220
Department Total	466,678	461,263	488,238	267,610	497,684	9,446
<b>POLICE TOTALS</b>	<b>4,658,769</b>	<b>4,506,107</b>	<b>4,840,146</b>	<b>2,530,509</b>	<b>4,916,567</b>	<b>76,421</b>

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Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Animal Control</b>						
150003 Salaries-Other	63,073	62,440	64,385	33,558	64,393	8
150005 Salaries-Part Time	27,846	29,519	27,846	15,969	36,895	9,049
153045 Building Maintenance	15,050	14,654	15,050	2,406	14,650	(400)
153390 Operating Expense	9,435	9,686	9,835	3,023	9,835	-
153580 Vehicle Expense	3,500	2,309	3,500	1,791	3,500	-
	0					
Department Total	118,904	118,608	120,616	56,747	129,273	8,657
<b>Park Ranger</b>						
150003 Salaries-Other	49,927	48,507	50,963	24,972	50,970	7
153390 Operating Expense	1,100	1,181	1,100	84	1,200	100
153580 Vehicle Expense	3,000	6,216	3,000	1,852	4,500	1,500
153145 Equipment	0				450	450
Department Total	54,027	55,904	55,063	26,908	57,120	2,057
<b>Fire Services Monroe</b>						
153390 Operating Expense	201,071	201,071	230,000	115,000	230,000	-
Department Total	201,071	201,071	230,000	115,000	230,000	0
<b>Fire Services Stevenson</b>						
153390 Operating Expense	174,516	174,516	185,000	92,500	185,000	-
Department Total	174,516	174,516	185,000	92,500	185,000	0
<b>Fire Services Stepney</b>						
153390 Operating Expense	198,528	198,528	250,000	125,000	250,000	-
Department Total	198,528	198,528	250,000	125,000	250,000	0
<b>Fire HYDRANT Services</b>						
151600 Fire Hydrant Service	511,881	517,185	512,833	129,174	558,266	45,433
Department Total	511,881	517,185	512,833	129,174	558,266	45,433

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Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Fire Marshal</b>						
150001 Salaries-Administration	61,303	60,084	62,487	33,636	62,612	125
150003 Salaries- Other					0	-
150005 Salaries Part Time	24,800	18,262	24,800	8,425	25,000	200
153145 Equipment	1,000	930	1,000	158	2,000	1,000
153385 Office Expense	500	665	500	309	600	100
153390 Operating Expense	2,950	3,472	3,200	591	3,500	300
153580 Vehicle Expense	4,500	3,628	5,000	2,029	5,500	500
Department Total	95,063	87,041	96,987	45,148	99,212	2,225
<b>Emergency Management</b>						
150001 E M Salary Administration	7,000	7,000	7,000	3,500	7,000	-
151650 E M Fairfield County Hazemat	3,000	3,000	3,000	457	3,000	-
153385 Office Expense	225	839	500		900	400
153390 Operating Expense	200	400	1,000	3,000	1,000	-
Department Total	10,425	11,239	11,500	6,957	11,900	400
<b>Emergency Medical services</b>						
153520 Supplemental Appropriation to Self Sustaining Fund	220,000	220,000	150,000	0	150,000	-
Department Total	220,000	220,000	150,000	0	150,000	0
<b>Public safety Totals</b>						
	6,243,174	6,090,199	6,452,145	3,127,943	6,587,338	135,193



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FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Public Works</b>						
<b>P W Admin. 15105-0500</b>						
150001 Salaries-Administration	92,500	92,500	92,500	42,859	92,500	-
150003 Salaries-Other	163,373	161,807	164,753	66,035	164,767	14
150005 Salaries-Part Time	0	0	15,977	0	15,977	-
153385 Office Expense	7,400	4,333	6,000	2,294	6,000	-
153390 Operating Expense	7,000	7,335	7,000	4,270	7,000	-
<b>Department Total</b>	<b>270,273</b>	<b>265,975</b>	<b>286,230</b>	<b>115,458</b>	<b>286,244</b>	<b>14</b>
<b>P W Highway Gen. Maint. 15105-0510</b>						
150001 Salaries-Administration	74,872	74,872	76,362	39,818	76,463	101
150003 Salaries-Other	1,017,706	1,038,666	1,017,706	482,372	1,023,787	6,081
153075 Contracted Services	55,400	42,703	55,400	28,162	55,400	-
153390 Operating Expenses	122,289	93,783	123,789	36,197	115,000	(8,789)
<b>Department Total</b>	<b>1,270,267</b>	<b>1,250,024</b>	<b>1,273,257</b>	<b>586,549</b>	<b>1,270,650</b>	<b>(2,607)</b>
<b>P W Highway Snow Removal 15105-0520</b>						
150015 Salary Overtime	88,200	106,332	88,200	38,777	94,400	6,200
153075 Contracted Services	35,250	16,927	35,250	0	35,250	-
153390 Operating Expense	270,000	187,948	270,000	41,644	270,000	-
<b>Department Total</b>	<b>393,450</b>	<b>311,207</b>	<b>393,450</b>	<b>80,421</b>	<b>399,650</b>	<b>6,200</b>
<b>P W Road &amp; Building 15105-0530</b>						
151700 PW Drainage	65,625	49,707	65,625	41,766	65,625	-
151710 PW Street Construction Engineering	35,000	17,268	35,000	9,758	35,000	-
151720 P W Highway Street Resurfacing	700,000	594,744	700,000	246,922	800,000	100,000
151730 P W Bus Barn Maintenance	3,030	2,006	3,030	1,364	3,030	-
153045 Building Maintenance	43,340	33,392	43,340	7,205	46,840	3,500
153145 Equipment	8,400	5,147	8,400	0	8,400	-
153485 Repair & Maintenance Equipment	334,455	325,945	349,455	115,724	349,455	-
<b>Department Total</b>	<b>1,189,850</b>	<b>1,028,209</b>	<b>1,204,850</b>	<b>422,739</b>	<b>1,308,350</b>	<b>103,500</b>
<b>P W Tree Warden 15105-0540</b>						
150003 Salary Other	4,800	5,490	4,800	3,045	4,800	-
153390 Operating Expense	40,000	23,475	40,000	11,550	40,000	-
<b>Department Total</b>	<b>44,800</b>	<b>28,965</b>	<b>44,800</b>	<b>14,595</b>	<b>44,800</b>	<b>-</b>
<b>P W Traffic contro1 15105-0550</b>						
151740 Traffic Signs	51,125	57,532	55,125	42,544	65,000	9,875
151750 Street Lights	24,880	18,226	19,995	6,232	19,995	-
<b>Department Total</b>	<b>76,005</b>	<b>75,758</b>	<b>75,120</b>	<b>48,776</b>	<b>84,995</b>	<b>9,875</b>
<b>Public Works Totals</b>						
	<b>3,244,645</b>	<b>2,960,138</b>	<b>3,277,707</b>	<b>1,268,538</b>	<b>3,394,689</b>	<b>116,982</b>

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Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
Sanitation						
Solid Waste Landfill						
150005 Salaries-Part Time	1,521	1,452	1,521	712	1,521	-
151760 Waste Disposal	1,500	0	1,500	-	1,500	-
151770 Landfill Operation	12,000	17,855	12,000	1,963	12,000	-
Department Total	15,021	19,307	15,021	2,675	15,021	0
Recycling Transfer Station						
151780 PW Recycling Haz Waste Day	8,000	4,022	8,000	0	5,800	(2,200)
151790 PW Recycling/Transfer Station	82,100	56,222	92,100	13,105	92,100	-
153075 Contracted Services	258,748	202,644	234,152	83,335	234,152	-
153390 Operating Expense	4,600	3,168	5,800	0	5,800	-
Department Total	353,448	266,056	340,052	96,440	337,852	(2,200)
Sanitation Totals						
	368,469	285,363	355,073	99,115	352,873	(2,200)

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MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
Health & Welfare	143,330	139,124	163,895	79,979	170,582	6,687
Health Department	143,330	139,124	163,895	79,979	170,582	6,687
APPROPRIATION FOR Regional Health District						
Department Total	143,330	139,124	163,895	79,979	170,582	6,687
Social Services						
150005 Salary Part-Time	49,400	47,180	50,590	23,697	78,982	28,392
151820 Social Service Relief	2,000	2,015	3,000		3,000	-
153075 Contractual		0	25,000		0	(25,000)
153385 Office Expense	1,500	1,343	1,500	1,177	1,750	250
153390 Operating Expense	500	277	500	2,714	1,000	500
153480 Utilities	8,750	8,760	9,000	565	9,000	-
153485 Repair & Maintenance	1,000	1,062	5,000	783	5,000	-
153580 Vehicle Expense			2,000	106	2,000	-
Department Total	63,150	60,637	96,590	28,842	100,732	4,142
Health & Welfare Totals	206,480	199,761	260,485	108,821	271,314	10,829

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Department	Approved Amended Budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Culture &amp; Recreation</b>						
<b>Library</b>						
150001 Salary-Administration	65,000	65,000	66,300	34,425	66,300	-
150003 Salaries-Other	241,634	232,597	248,752	123,650	249,858	1,106
150005 Salaries-Part Time	161,761	163,168	161,761	64,432	183,351	21,590
151850 Library Books	50,973	50,973	50,973	18,042	55,973	5,000
151855 Library Bibliomation	49,976	49,974	42,858	42,439	47,814	4,956
151860 Library Materials	25,252	25,140	25,252	11,200	30,252	5,000
153385 Office Expense	8,000	7,976	8,000	2,500	8,000	-
153485 R & M Equipment	20,000	21,577	20,000	8,290	21,580	1,580
153565 Utilities	86,000	77,190	86,000	31,632	81,000	(5,000)
<b>Department Total</b>	<b>708,596</b>	<b>692,811</b>	<b>709,896</b>	<b>336,610</b>	<b>744,128</b>	<b>34,232</b>
<b>Recreation</b>						
150001 Salary-Administration	65,000	65,000	66,300	34,425	66,300	-
150003 Salaries-Other	187,455	190,133	228,423	99,662	237,124	8,701
150005 Salaries-Part Time	205,530	250,872	231,250	154,808	243,784	12,534
151910 P&R Vendor	19,000	10,994	19,000	7,320	19,000	-
151920 P&R Park Improvements	33,330	21,794	35,000	8,165	40,000	5,000
153145 Equipment	35,321	27,409	25,321	335	30,000	4,679
153385 Office Expense	9,000	3,332	9,000	377	9,000	-
153390 Operating Expense	14,300	14,948	14,300	8,628	19,800	5,500
153485 R & M Equipment	72,000	92,315	72,000	52,044	72,000	-
153565 Utilities	65,535	68,977	65,535	21,624	66,000	465
153580 Vehicle Expense	4,100	3,395	4,100	2,069	6,000	1,900
Masuk Pool	24,000	24,000	0	0	0	-
<b>Department Total</b>	<b>734,571</b>	<b>773,169</b>	<b>770,229</b>	<b>389,457</b>	<b>809,008</b>	<b>38,779</b>
<b>Culture &amp; Recreation Totals</b>						
	<b>1,443,167</b>	<b>1,465,980</b>	<b>1,480,125</b>	<b>726,067</b>	<b>1,553,136</b>	<b>73,011</b>

TOWN OF MONROE  
2014-2015  
BUDGET

MUNICIPAL EXPENSE BUDGET  
FISCAL YEAR 2014-2015

Department	Approved Amended budget 2012-2013	Expended budget 2012-2013	Amended Current budget 2013-2014	2013-2014 Expended as of 12/31/13	First Selectman budget 2014-2015	Dollar change 2013-2014 compare 2014-2015
<b>Debt Service</b>						
152001 Debt Service Bond Redemption	3,780,000	3,690,000	4,025,000	1,560,000	4,115,000	90,000
152001 Debt Service New Debt	42,250	0	81,252		118,163	36,911
152010 Debt Service Bond Interest	1,395,619	1,471,958	1,368,088	694,050	1,251,400	(116,688)
152013 Note Interest					7,375	7,375
152015 Lease Payments	288,077	288,077	256,892	187,829*	184,703	(72,189)
	0					
<b>Debt Service Totals</b>	<b>5,505,946</b>	<b>5,450,035</b>	<b>5,731,232</b>	<b>2,441,879</b>	<b>5,676,641</b>	<b>(54,591)</b>
<b>DEPT: EQUIPMENT REPLACEMENT</b>						
153145 Appropriation for equipment replacement	80,082	0	111,267	0	183,456	72,189
<b>Department Total</b>	<b>80,082</b>	<b>0</b>	<b>111,267</b>	<b>0</b>	<b>183,456</b>	<b>72,189</b>
<b>Special Projects</b>						
152,065 S P Tax Defrayal Building Study	5,500	3,680	5,500	3,679	5,500	-
	75,000					
<b>Department Total</b>	<b>80,500</b>	<b>3,680</b>	<b>5,500</b>	<b>3,679</b>	<b>5,500</b>	<b>-</b>
<b>Special Projects</b>	<b>80,500</b>	<b>3,680</b>	<b>5,500</b>	<b>3,679</b>	<b>5,500</b>	<b>0</b>
<b>SUMMARY EXPENDITURES</b>						
General Government Totals	7,555,739	7,491,910	8,136,325	3,811,372	8,713,844	577,519
Public Safety Totals	6,243,174	6,090,199	6,452,145	3,127,943	6,587,338	135,193
Public Works Totals	3,244,645	2,960,138	3,277,707	1,268,538	3,394,689	116,982
Sanitation Totals	368,469	285,363	355,073	99,115	352,873	(2,200)
Health & Welfare Totals	206,480	199,761	260,485	108,821	271,314	10,829
Culture & Recreation Totals	1,443,167	1,465,980	1,480,125	726,067	1,553,136	73,011
Debt Service Totals	5,505,946	5,450,035	5,731,232	2,441,879	5,676,641	(54,591)
Equipment Replacement	80,082	0	111,267	0	183,456	72,189
Special Projects	80,500	3,680	5,500	3,679	5,500	0
<b>General Fund Totals</b>	<b>24,728,202</b>	<b>23,947,066</b>	<b>25,809,859</b>	<b>11,587,414</b>	<b>26,738,791</b>	<b>928,932</b>
						3.599%

# BOARD OF EDUCATION EXPENSE BUDGET

2014/2015 Proposed Annual Town of Monroe Budget

**MONROE PUBLIC SCHOOLS**  
Proposed Budget Fiscal Year 2015  
By Expense Category

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	Adopted FY 14	Proposed FY 15	Change	% Change
Salaries	\$ 31,264,301	\$ 31,997,682	\$ 32,539,661	\$ 32,986,190	\$ 34,180,937	\$ 1,194,747	3.62%
Benefits	8,942,690	9,631,579	8,739,028	8,736,136	8,692,702	(43,434)	-0.50%
Transportation	2,414,990	2,511,539	2,596,357	3,037,803	3,013,589	(24,214)	-0.80%
Special Education Instruction	1,473,569	1,455,083	1,608,972	1,578,684	1,609,243	30,559	1.94%
Energy	1,632,942	1,334,445	1,374,935	1,321,560	941,171	(380,389)	-28.78%
Facilities	1,831,603	1,792,367	2,005,601	1,542,946	1,527,792	(15,154)	-0.98%
Textbooks & Supplies	1,263,723	828,530	838,564	735,333	705,356	(29,977)	-4.08%
Technology	840,333	605,209	737,585	862,046	928,284	66,238	7.68%
Other Professional Services	1,140,351	993,089	851,257	1,084,959	1,081,758	(3,201)	-0.30%
Other	425,211	251,400	284,451	224,263	182,121	(42,142)	-18.79%
Honeywell Lease Payment					405,035	405,035	
Enterprise Carry Forward			(531,075)				
<b>Total Operating Budget</b>	<b>\$ 51,229,713</b>	<b>\$ 51,400,923</b>	<b>\$ 51,045,336</b>	<b>\$ 52,109,920</b>	<b>\$ 53,267,988</b>	<b>\$ 1,158,068</b>	<b>2.22%</b>

FIRST SELECTMAN ADJUSTMENT:

\$ 53,267,988	\$ 1,158,068	2.22%
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TOWN COUNCIL ADJUSTMENT:

\$ 53,267,988	\$ 53,267,988	2.22%
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BOARD OF FINANCE ADJUSTMENT:

\$ (200,000)	(200,000)	
\$ 53,067,988	\$ 53,067,988	1.84%

SECOND REFERENDUM

\$ (75,000)	(75,000)	
\$ 52,992,988	\$ 52,992,988	1.69%

THIRD REFERENDUM

\$ (60,000)	(60,000)	
\$ 52,932,988	\$ 52,932,988	1.58%

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
751110	ADMINISTRATION-CERT-SEC INST LD	\$ -	\$ -	\$ -	\$ 874,196	100.00%	874,196
751111	ADMINISTRATION-CERTIFIED	833,605	991,347	1,042,516	1,087,146	4.28%	44,630
751112	ADMINISTRATION-PRINCIPALS-CERT	1,232,656	1,242,134	1,236,408	1,264,873	2.30%	28,465
751113	TEACHERS-REG ED-CERTIFIED STAF	18,388,221	18,659,585	19,108,477	19,142,734	0.18%	34,256
751114	TEACHERS-SPED-CERTIFIED STAFF	3,172,213	3,340,850	3,179,256	3,228,913	1.56%	49,657
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,015,779	1,043,041	940,423	922,448	-1.91%	(17,976)
751116	PSYCHOLOGIST-CERTIFIED STAFF	616,544	633,709	643,195	612,792	-4.73%	(30,403)
751129	AIDES-REG ED AND SPED	1,113,202	1,188,282	1,078,012	1,234,576	14.52%	156,564
751170	NURSES-NON CERTIFIED STAFF	326,308	327,735	364,476	361,560	-0.80%	(2,916)
751180	CUSTODIANS-NON CERTIFIED STAFF	1,560,600	1,602,423	1,632,802	1,665,577	2.01%	32,774
751190	SECURITY-NON CERTIFIED STAFF	99,411	99,877	135,473	98,585	-27.23%	(36,887)
751200	SUBSTITUTES-CALL UP	384,869	398,982	300,677	324,206	7.83%	23,530
751205	PERMANENT SUBSTITUTES	255,412	160,296	185,725	185,640	-0.05%	(85)
751210	THERAPIST-SPEECH/PHYSICAL	92,661	90,147	101,360	95,706	-5.58%	(5,653)
751220	SUMMER SCHOOL	9,146	9,270	4,573	4,706	2.90%	133
751230	OTHER-MAIL/LIFE GUARDS	8,295	8,265	7,658	15,257	99.24%	7,599
751240	CUSTODIAL-TECHN SUMMER WORK	41,116	12,535	47,880	71,320	48.96%	23,440
751250	STIPENDS	565,750	554,550	553,890	544,544	-1.69%	(9,345)



**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
751260	INTERVENTION TUTORS	82,520	63,452	103,522	120,708	16.60%	17,186
751270	DATABASE ADMINISTRATOR	104,067	110,592	106,636	48,128	-54.87%	(58,508)
751280	OFFICE PERSONNEL AND MANAGEMNT	1,750,792	1,598,258	1,687,279	1,781,594	5.59%	94,315
751300	LIBRARIANS	79,912	81,958	81,958	83,597	2.00%	1,639
751310	EXTRA WORK-CERTIFIED	84,888	114,378	83,526	157,599	88.68%	74,073
751350	EXTRA WORK/OT-NON CERTIFIED PE	37,230	23,137	31,306	35,530	13.49%	4,224
751370	CUSTODIAL OVERTIME-ACT-EMERG	56,893	92,368	56,839	58,533	2.98%	1,694
751380	CUSTODIAL OVERTIME-SNOW-FIRE	23,342	28,333	30,000	32,000	6.67%	2,000
751390	CUSTODIAL BLDG CHECK & CALL IN	5,835	3,768	5,981	6,154	2.90%	173
751400	SECURITY - OVERTIME	1,353	663	-	-	0.00%	-
751410	CROWD CONTROL	13,245	13,737	17,025	17,090	0.38%	65
751420	OFFICIALS	788	115	-	4,326	0.00%	4,326
751430	NURSE OVERTIME	-	782	4,000	4,000	0.00%	-
751450	UNION BUSINESS	18,245	18,564	18,917	14,891	-21.28%	(4,026)
751460	NURSE ASSISTANTS	22,783	26,528	25,400	32,007	26.01%	6,607
751530	NEGOTIATIONS RESERVE	-	-	171,000	50,000	-70.76%	(121,000)
752100	LIFE INSURANCE	38,199	38,230	54,534	38,300	-29.77%	(16,234)
752102	DISABILITY INSURANCE	65,034	64,937	75,839	66,839	-11.87%	(9,000)
752200	PAYROLL TAXES	798,958	783,188	776,677	734,042	-5.49%	(42,635)

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
752300	PENSION CONTRIBUTION	348,507	357,726	357,276	367,541	2.87%	10,265
752510	TUITION REIMBURSEMENT	30,000	30,000	30,000	40,000	33.33%	10,000
752600	UNEMPLOYMENT COMPENSATION	34,166	62,997	53,650	48,581	-9.45%	(5,069)
752700	WORKER'S COMPENSATION	91,865	145,481	100,000	118,673	18.67%	18,673
752800	MEDICAL AND DRUG INSURANCE	6,357,272	5,603,400	5,758,000	6,096,193	5.87%	338,193
752805	DENTAL INSURANCE	650,004	650,000	600,000	600,000	0.00%	-
752900	TAX SHELTER ANNUITY	131,307	126,876	119,722	14,007	-88.30%	(105,715)
752902	CLOTHING ALLOWANCE-CUSTODIAL	9,130	16,459	16,000	21,000	31.25%	5,000
752904	PROFESSIONAL DEVELOPMENT-REIM	9,895	6,345	19,200	26,400	37.50%	7,200
752905	RETIREMENTS	1,009,641	803,792	734,813	479,813	-34.70%	(255,000)
752906	VACATION BUYBACKS-CERTIFIED	30,065	11,065	7,632	7,854	2.90%	221
752907	VACATION BUYBACKS-NON CERTIFIED	22,003	34,301	25,930	26,459	2.04%	529
752908	FLEXIBLE SPENDING-MED CHILDCAR	5,534	4,231	6,863	7,000	2.00%	137
753200	PROFESSIONAL EDUCATIONAL SERV	418,847	314,810	316,250	374,641	18.46%	58,391
753330	CONFERENCE-COURSE REG FEE	29,980	26,508	51,991	49,230	-5.31%	(2,761)
753340	PD INSERVICE-EXTERNAL VENDOR	17,596	12,812	64,500	58,830	-8.79%	(5,670)
753400	OTHER PROFESSIONAL SERVICES	945,514	811,937	968,468	973,698	0.54%	5,229
754110	WATER	43,169	42,222	45,120	45,603	1.07%	483

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
754210	DISPOSAL SERVICES	60,741	61,109	76,795	60,000	-21.87%	(16,795)
754240	GROUNDS MAINTENANCE	156,716	352,487	129,900	129,900	0.00%	-
754300	CONTRACTED SERVICES	447,971	524,071	417,967	375,252	-10.22%	(42,715)
754310	BUILDING REP AND MAINTEN	348,723	365,164	114,875	114,875	0.00%	-
754311	EMERGENCY REPAIRS	157,450	23,641	120,585	120,585	0.00%	-
754312	EQUIPMENT REP AND MAINT	105,799	118,862	96,049	90,882	-5.38%	(5,167)
754320	TECHNOLOGY RELATED REP MAINT	-	-	49,050	49,050	0.00%	-
754410	RENTALS OR LEASES-BUILDINGS	-	-	1,800	2,500	38.89%	700
754420	RENTALS-EQUIP	17,091	15,822	21,408	21,895	2.27%	487
754430	RENTAL OR LEASE OF COMPUTERS	75,107	233,451	283,896	253,732	-10.63%	(30,164)
755100	TRANSPORTATION-STUDENT	2,511,539	2,596,357	3,037,803	3,013,589	-0.80%	(24,214)
755210	PROPERTY LIABILITY INSURANCE	100,705	108,476	117,160	117,000	-0.14%	(160)
755220	UMBRELLA INSURANCE	63,500	68,889	63,500	63,500	0.00%	-
755230	VEHICLE LIABILITY INSURANCE	2,000	4,104	4,104	4,500	9.65%	396
755240	ERRORS AND OMISSIONS INS	19,436	26,533	19,436	20,436	5.15%	1,000
755250	BOILERS AND MACHINERY INS	7,400	10,261	9,875	10,000	1.27%	125
755260	INTERSCHOLASTIC ATHLETIC INS	11,830	12,650	12,650	36,000	184.58%	23,350
755270	SMALL CLAIMS-SELF INSURANCE	-	-	1,000	1,000	0.00%	-
755300	POSTAGE	16,133	26,651	29,974	26,000	-13.26%	(3,974)

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
755310	TELEPHONE/COMMUNICATIONS	69,915	62,518	76,333	109,340	43.24%	33,007
755390	OTHER PURCH SERVICES	18,378	18,348	-	22,993	100.00%	22,993
755400	ADVERTISING	4,047	4,699	10,986	7,196	-34.50%	(3,790)
755502	COPIER STAPLES AND PAPER	64,033	45,447	52,587	52,587	0.00%	-
755600	TUITION-MAGNET	325,817	352,559	379,527	380,917	0.37%	1,391
755610	TUITION-PUBLIC-WITHIN THE STAT	373,877	557,912	325,634	202,946	-37.68%	(122,688)
755630	TUITION-PRIVATE	327,898	361,744	545,848	638,639	17.00%	92,791
755800	TRAVEL-MILEAGE AND LODGING	33,345	31,469	57,088	36,414	-36.21%	(20,674)
756100	SUPPLIES-OTHER	109,398	146,397	142,972	122,503	-14.32%	(20,469)
756110	SUPPLIES-INSTRUCTIONAL	261,088	240,930	281,152	288,997	2.79%	7,845
756120	SUPPLIES-AV	8,009	5,434	11,533	10,798	-6.37%	(735)
756130	SUPPLIES-CUSTODIAL	111,183	110,986	106,400	106,400	0.00%	-
756140	SUPPLIES-MAINTENANCE	48,357	47,661	62,111	62,111	0.00%	-
756150	SUPPLIES-SECURITY	202	18,795	500	500	0.00%	-
756160	SUPPLIES-LIBRARY	2,463	2,587	5,640	3,990	-29.26%	(1,650)
756170	TESTING SUPPLIES-REG/SPED	10,531	9,096	8,445	8,000	-5.27%	(445)
756180	PERSONAL STUDENT AGENDAS	-	9,152	4,586	4,700	2.49%	114
756190	ATHLETIC SUPPLIES	27,911	27,015	30,249	30,630	1.26%	381

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
756191	UNIFORMS - NEW	27,665	13,654	29,814	30,783	3.25%	969
756193	UNIFORM RECONDITIONING	6,399	7,975	6,750	7,250	7.41%	500
756196	OTHER ATHLETIC COSTS	33,567	34,614	31,034	31,255	0.71%	221
756210	NATURAL GAS	74,398	119,251	152,869	239,588	56.73%	86,719
756220	ELECTRICITY	723,983	705,285	723,983	575,141	-20.56%	(148,842)
756230	BOTTLED GAS-PROPANE	9,625	6,029	10,106	8,489	-16.00%	(1,617)
756240	HEAT ENERGY	517,613	510,993	423,378	95,505	-77.44%	(327,873)
756400	TEXTBOOKS-NEW CURRICULUM	82,759	16,720	50,520	42,000	-16.86%	(8,520)
756410	TEXTBOOKS-REPL AND ADDITIONAL	37,166	30,414	29,361	23,011	-21.63%	(6,350)
756420	LIBRARY BOOKS	10,992	20,647	12,348	14,440	16.94%	2,092
756430	LIBRARY REBINDS	-	-	560	260	-53.56%	(300)
756440	NEWS AND PERIODICALS-STUDENT	3,078	3,635	3,124	3,210	2.75%	86
756460	NEWS AND PERIODICALS-STAFF	2,445	1,453	2,533	1,633	-35.53%	(900)
756470	CLASSROOM LIBRARY BOOKS	8,449	17,105	11,822	11,310	-4.33%	(512)
756480	WORKBOOKS	27,050	10,757	16,549	9,050	-45.31%	(7,499)
756260	GASOLINE	8,825	33,377	11,224	22,448	100.00%	11,224
756503	INK AND TONER CARTRIDGES	61,600	57,191	54,500	54,500	0.00%	-
756510	SOFTWARE PURCHASES - SPED (2012 forward)	8,645	21,947	11,425	12,100	5.91%	675
756511	SOFTWARE RENEWALS	212,526	194,357	206,570	169,363	-18.01%	(37,207)

**MONROE PUBLIC SCHOOLS**  
**PROPOSED OPERATING BUDGET 2014 - 15**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
757300	EQUIPMENT-NEW-INSTRUCTIONAL	113,536	200,966	15,287	19,747	29.18%	4,460
757310	PHOTOCOPY EQUIPMENT	247,968	247,152	247,000	247,000	0.00%	-
757330	FURNITURE AND FIXTURES			4,417	2,317	-47.54%	(2,100)
757340	TECHNOLOGY REL HARDWARE			9,497	143,840	1414.64%	134,344
757390	EQUIPMENT-NEW-NON INSTR	117,194	132,022	42,545	46,282	8.78%	3,738
758100	DUES AND FEES	55,905	62,701	80,163	32,792	-59.09%	(47,371)
758310	BOND PRINCIPAL	-	-	-	405,035	100.00%	405,035
758900	MISCELLANEOUS EXPENSES	25	-	75	-	-100.00%	(75)
758910	OFFICIALS	12,148	25,672	25,643	24,691	-3.71%	(952)
758920	POLICE	14,406	14,239	18,750	18,950	1.07%	200
759500	ENTERPRISE CARRY FORWARD	-	(531,075)	-	-	0.00%	-
<b>GRAND TOTAL</b>		<b>\$ 51,400,923</b>	<b>\$ 51,045,336</b>	<b>\$ 52,109,919</b>	<b>\$ 53,267,987</b>	<b>2.22%</b>	<b>\$ 1,158,068</b>

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
751110	ADMINISTRATION-CERT-SEC INST LD	\$ -	\$ -	\$ 874,196	100.00%	874,196	Secondary instructional leader positions did not exist during FY14 budget creation
751111	ADMINISTRATION-CERTIFIED	991,347	1,042,516	1,087,146	4.28%	44,630	Increase in GWI and TSA
751112	ADMINISTRATION-PRINCIPALS-CERT	1,242,134	1,236,408	1,264,873	2.30%	28,465	GWI and Step increases
751113	TEACHERS-REG ED-CERTIFIED STAF	18,659,585	19,108,477	19,142,734	0.18%	34,256	GWI of 2.90 % plus lane changes, less potential retirements
751114	TEACHERS-SPED-CERTIFIED STAFF	3,340,850	3,179,256	3,228,913	1.56%	49,657	GWI of 2.90 % plus lane changes
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,043,041	940,423	922,448	-1.91%	(17,976)	GWI of 2.90 %, partially offset by less senior new hires for FY14 than budgeted for
751116	PSYCHOLOGIST-CERTIFIED STAFF	633,709	643,195	612,792	-4.73%	(30,403)	GWI of 2.90 %, partially offset by less senior new hires for FY14 than budgeted for.
751129	AIDES-REG ED AND SPED	1,188,282	1,078,012	1,234,576	14.52%	156,564	Estimated GWI of 2.9% plus step. Addition of para's for all day kindergarten and lunch / recess aides
751170	NURSES-NON CERTIFIED STAFF	327,735	364,476	361,560	-0.80%	(2,916)	GWI but offset by new staff member at lower step
751180	CUSTODIANS-NON CERTIFIED STAFF	1,602,423	1,632,802	1,665,577	2.01%	32,774	Estimated GWI of 2.9%, retirement replaced by less senior staff
751190	SECURITY-NON CERTIFIED STAFF	99,877	135,473	98,585	-27.23%	(36,887)	Elimination of heavily used substitute coverage
751200	SUBSTITUTES-CALL UP	398,982	300,677	324,206	7.83%	23,530	Reflects rate of usage
751205	PERMANENT SUBSTITUTES	160,296	185,725	185,640	-0.05%	(85)	Maintain current population
751210	THERAPIST-SPEECH/PHYSICAL	90,147	101,360	95,706	-5.58%	(5,653)	Reflects rate of usage
751220	SUMMER SCHOOL	9,270	4,573	4,706	2.90%	133	GWI of 2.90 %
751230	OTHER-MAIL/LIFEGUARDS	8,265	7,658	15,257	99.24%	7,599	Addition of student lifeguard to meet new state statute on pool safety
751240	CUSTODIAL-TECHN SUMMER WORK	12,535	47,880	71,320	48.96%	23,440	Addition of summer tech work to operating budget
751250	STIPENDS	554,550	553,890	544,544	-1.69%	(9,345)	Elimination of GWI on stipends in new teacher contract, clean up stipends to eliminate unused ones.
751260	INTERVENTION TUTORS	63,452	103,522	120,708	16.60%	17,186	Step and GWI movement on tutors
751270	DATABASE ADMINISTRATOR	110,592	106,636	48,128	-54.87%	(58,508)	Movement of one administrator to Office Personnel and Management line
751280	OFFICE PERSONNEL AND MANAGEMNT	1,598,258	1,687,279	1,781,594	5.59%	94,315	Movement of one administrator from Database Administrator line, plus potential GWI of 2.9%
751300	LIBRARIANS	81,958	81,958	83,597	2.00%	1,639	GWI as per contract

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	Variance Explanation
751310	EXTRA WORK-CERTIFIED	114,378	83,526	157,599	88.68%	74,073	Reflects actual spending, addition of Summer Institute and BYOT training.
751350	EXTRA WORK/OT-NON CERTIFIED PE	23,137	31,306	35,530	13.49%	4,224	Additional day for summer help
751370	CUSTODIAL OVERTIME-ACT-EMERG	92,368	56,839	58,553	2.98%	1,694	Reflects true use of overtime as compared to FY 2012 as a result of better management
751380	CUSTODIAL OVERTIME-SNOW-FIRE	28,333	30,000	32,000	6.67%	2,000	
751390	CUSTODIAL BLDG CHECK & CALL IN	3,768	5,981	6,154	2.90%	173	Estimated GWI of 2.9%
751400	SECURITY - OVERTIME	663	-	-	0.00%	-	
751410	CROWD CONTROL	13,737	17,025	17,090	0.38%	65	
751420	OFFICIALS	115	-	4,326	0.00%	4,326	Shift in line items to this object code
751430	NURSE OVERTIME	782	4,000	4,000	0.00%	-	
751450	UNION BUSINESS	18,564	18,917	14,891	-21.28%	(4,026)	Reduction in time
751460	NURSE ASSISTANTS	26,528	25,400	32,007	26.01%	6,607	Anticipated additional hours due to needs
751530	NEGOTIATIONS RESERVE	-	171,000	50,000	-70.76%	(121,000)	Two contracts to be negotiated in 2014-15: Administrators and Nurses, GWI built into salary lines
752100	LIFE INSURANCE	38,230	54,534	38,300	-29.77%	(16,234)	
752102	DISABILITY INSURANCE	64,937	75,839	66,839	-11.87%	(9,000)	
752200	PAYROLL TAXES	783,188	776,677	734,042	-5.49%	(42,635)	Reflects retirements of higher paid employees and replacements with lower paid ones.
752300	PENSION CONTRIBUTION	357,726	357,276	367,541	2.87%	10,265	As per the actuarial valuation of plan
752510	TUITION REIMBURSEMENT	30,000	30,000	40,000	33.33%	10,000	Per MEA contract
752600	UNEMPLOYMENT COMPENSATION	62,997	53,650	48,581	-9.45%	(5,069)	
752700	WORKER'S COMPENSATION	145,481	100,000	118,673	18.67%	18,673	Split with the town, renewal is not yet in, estimate based on trend from CIRMA
752800	MEDICAL AND DRUG INSURANCE	5,603,400	5,758,000	6,096,193	5.87%	338,193	Reflects increase as per recommendation from benefits consultant
752805	DENTAL INSURANCE	650,000	600,000	600,000	0.00%	-	Reflects recommendation from benefits consultant
752900	TAX SHELTER ANNUITY	126,876	119,722	14,007	-88.30%	(105,715)	Run-out of certified staff who received \$1,200 for three years per the MEA contract. only includes non-certified & unaffiliated staff
752902	CLOTHING ALLOWANCE-CUSTODIAL	16,459	16,000	21,000	31.25%	5,000	Per contract agreement



# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	Variance Explanation
752904	PROFESSIONAL DEVELOPMENT-REIM	6,345	19,200	26,400	37.50%	7,200	Addition of secondary instructional leaders
752905	RETIREMENTS	803,792	734,813	479,813	-34.70%	(255,000)	Anticipate 5 retirements, but also have many no longer qualifying for four year payout
752906	VACATION BUYBACKS-CERTIFIED	11,065	7,632	7,854	2.90%	221	
752907	VACATION BUYBACKS-NON CERTIFIED	34,301	25,930	26,459	2.04%	529	
752908	FLEXIBLE SPENDING-MED CHILDCAR	4,231	6,863	7,000	2.00%	137	
753200	PROFESSIONAL EDUCATIONAL SERV	314,810	316,250	374,641	18.46%	58,391	Increase in the number of students receiving IPP
753330	CONFERENCE-COURSE REG FEE	26,508	51,991	49,230	-5.31%	(2,761)	Budgeted proportionally by staffing and mandated training for support staff
753340	PD INSERVICE-EXTERNAL VENDOR	12,812	64,500	58,830	-8.79%	(5,670)	With the Common Core, we will need to continue provide professional development for teachers to learn about the changes to their grade level materials as well as to instructional practices
753400	OTHER PROFESSIONAL SERVICES	811,937	968,468	973,698	0.54%	5,229	
754110	WATER	42,222	45,120	45,603	1.07%	483	
754210	DISPOSAL SERVICES	61,109	76,795	60,000	-21.87%	(16,795)	Per contract and usage
754240	GROUNDS MAINTENANCE	352,487	129,900	129,900	0.00%	-	
754300	CONTRACTED SERVICES	524,071	417,967	375,252	-10.22%	(42,715)	Reduction in service contract with HVAC vendor
754310	BUILDING REP AND MAINTEN	365,164	114,875	114,875	0.00%	-	
754311	EMERGENCY REPAIRS	23,641	120,585	120,585	0.00%	-	
754312	EQUIPMENT REP AND MAINT	118,862	96,049	90,882	-5.38%	(5,167)	
754320	TECHNOLOGY RELATED REP MAINT	-	49,050	49,050	0.00%	-	
754410	RENTALS OR LEASES-BUILDINGS	-	1,800	2,500	38.89%	700	
754420	RENTALS-EQUIP	15,822	21,408	21,895	2.27%	487	
754430	RENTAL OR LEASE OF COMPUTERS	233,451	283,896	253,732	-10.63%	(30,164)	Elimination of Fiber Lan lease
755100	TRANSPORTATION-STUDENT	2,596,357	3,037,803	3,013,589	-0.80%	(24,214)	Less early dismissals and late arrivals due to MEA contract negotiation
755210	PROPERTY LIABILITY INSURANCE	108,476	117,160	117,000	-0.14%	(160)	
755220	UMBRELLA INSURANCE	68,889	63,500	63,500	0.00%	-	
755230	VEHICLE LIABILITY INSURANCE	4,104	4,104	4,500	9.65%	396	

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	Variance Explanation
755240	ERRORS AND OMISSIONS INS	26,533	19,436	20,436	5.15%	1,000	
755250	BOILERS AND MACHINERY INS	10,261	9,875	10,000	1.27%	125	Reflects actual rates
755260	INTERSCHOLASTIC ATHLETIC INS	12,650	12,650	36,000	184.58%	23,350	Reflects actual rates
755270	SMALL CLAIMS-SELF INSURANCE	-	1,000	1,000	0.00%	-	
755300	POSTAGE	26,651	29,974	26,000	-13.26%	(3,974)	Reflects actual usage
755310	TELEPHONE/COMMUNICATIONS	62,518	76,333	109,340	43.24%	33,007	Reflects true costs and rate increase
755390	OTHER PURCH SERVICES	18,348	-	22,993	100.00%	22,993	
755400	ADVERTISING	4,699	10,986	7,196	-34.50%	(3,790)	
755502	COPIER STAPLES AND PAPER	45,447	52,587	52,587	0.00%	-	
755600	TUITION-MAGNET	352,559	379,527	380,917	0.37%	1,391	
755610	TUITION-PUBLIC-WITHIN THE STAT	557,912	325,634	202,946	-37.68%	(122,688)	Decrease in Special Education students outplaced in what is considered public schools - see ECS worksheet
755630	TUITION-PRIVATE	361,744	545,848	638,639	17.00%	92,791	Increase in Special Education students with out of district placements in private schools - see ECS worksheet
755600	TRAVEL-MILEAGE AND LODGING	31,469	57,088	36,414	-36.21%	(20,674)	Reduction in mileage not used
756100	SUPPLIES-OTHER	146,397	142,972	122,503	-14.32%	(20,469)	Reduction in supplies not used.
756110	SUPPLIES-INSTRUCTIONAL	240,930	281,152	288,997	2.79%	7,845	Materials for Common Core State Standards to supplement current curricular needs
756120	SUPPLIES-AV	5,434	11,533	10,798	-6.37%	(735)	
756130	SUPPLIES-CUSTODIAL	110,986	106,400	106,400	0.00%	-	
756140	SUPPLIES-MAINTENANCE	47,661	62,111	62,111	0.00%	-	
756150	SUPPLIES-SECURITY	18,795	500	500	0.00%	-	
756160	SUPPLIES-LIBRARY	2,587	5,640	3,990	-29.26%	(1,650)	Reduction in supplies needed.
756170	TESTING SUPPLIES-REG/SPED	9,096	8,445	8,000	-5.27%	(445)	
756180	PERSONAL STUDENT AGENDAS	9,152	4,586	4,700	2.49%	114	
756190	ATHLETIC SUPPLIES	27,015	30,249	30,630	1.26%	381	Uniform replacement is on a 5 year cycle; basketball uniforms are scheduled.
756191	UNIFORMS - NEW	13,654	29,814	30,783	3.25%	969	

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
756193	UNIFORM RECONDITIONING	7,975	6,750	7,250	7.41%	500	
756196	OTHER ATHLETIC COSTS	34,614	31,034	31,255	0.71%	221	Reflects actual usage trends over the past few years.
756210	NATURAL GAS	119,251	152,869	239,588	56.73%	86,719	Switch Masuk to natural gas
756220	ELECTRICITY	705,285	723,983	575,141	-20.56%	(148,842)	Reduction due to anticipated savings from Honeywell energy improvements
756230	BOTTLED GAS-PROPANE	6,029	10,106	8,489	-16.00%	(1,617)	Reduction due to switching bunsen burners at Masuk to natural gas.
756240	HEAT ENERGY	510,993	423,378	95,505	-77.44%	(327,873)	Estimating oil at \$3.50 per gallon, based on current trends, eliminating Masuk due to switch to natural gas
756400	TEXTBOOKS-NEW CURRICULUM	16,720	50,520	42,000	-16.86%	(8,520)	
756410	TEXTBOOKS-REPL AND ADDITIONAL	30,414	29,361	23,011	-21.63%	(6,350)	
756420	LIBRARY BOOKS	20,647	12,348	14,440	16.94%	2,092	Continue to supplement
756430	LIBRARY REBINDS	-	560	260	-53.56%	(300)	
756440	NEWS AND PERIODICALS-STUDENT	3,635	3,124	3,210	2.75%	86	
756460	NEWS AND PERIODICALS-STAFF	1,453	2,533	1,633	-35.53%	(900)	
756470	CLASSROOM LIBRARY BOOKS	17,105	11,822	11,310	-4.33%	(512)	
756480	WORKBOOKS	10,757	16,549	9,050	-45.31%	(7,499)	Costs reduced based on needs
756260	GASOLINE	33,377	11,224	22,448	100.00%	11,224	Estimating gasoline at \$3.50 per gallon, estimated based on three year trend.
756503	INK AND TONER CARTRIDGES	57,191	54,500	54,500	0.00%	-	
756510	SOFTWARE PURCHASES - SPED (2012 forward)	21,947	11,425	12,100	5.91%	675	Software purchase for special education occurred
756511	SOFTWARE RENEWALS	194,357	206,570	169,363	-18.01%	(37,207)	Reductions based on library system and new website licensing costs
757300	EQUIPMENT-NEW-INSTRUCTIONAL	200,966	15,287	19,747	29.18%	4,460	
757310	PHOTOCOPY EQUIPMENT	247,152	247,000	247,000	0.00%	-	
757330	FURNITURE AND FIXTURES	-	4,417	2,317	-47.54%	(2,100)	
757340	TECHNOLOGY REL HARDWARE	-	9,497	143,840	1414.64%	134,344	Addition of laptops for language lab.
757390	EQUIPMENT-NEW-NON INSTR	132,022	42,545	46,282	8.78%	3,738	
758100	DUES AND FEES	62,701	80,163	32,792	-59.09%	(47,371)	Reductions in central office

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
758310	BOND PRINCIPAL	-	-	405,035	100.00%	405,035	Payment to Town of Monroe (tax exempt municipal lease) and CL&P (interest free loan) for Honeywell Lease project
758900	MISCELLANEOUS EXPENSES	-	75	-	-100.00%	(75)	
758910	OFFICIALS	25,672	25,643	24,691	-3.71%	(952)	Reflects scheduling of games held at Masuk
758920	POLICE	14,239	18,750	18,950	1.07%	200	Costs associated with police at football and ice hockey games.
759500	ENTERPRISE CARRY FORWARD	(531,075)	-	-	0.00%	-	
<b>GRAND TOTAL</b>		<b>\$51,045,336</b>	<b>\$ 52,109,919</b>	<b>\$ 53,267,987</b>	<b>2.22%</b>	<b>\$ 1,158,068</b>	

# MONROE PUBLIC SCHOOLS

## CURRICULUM & INSTRUCTION

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
753200	PROFESSIONAL EDUCATIONAL SERV	418,847	314,810	316,250	374,641	18.46%	58,391
753330	CONFERENCE-COURSE REG FEE	29,980	26,508	51,991	49,230	-5.31%	(2,761)
753340	PD INSERVICE-EXTERNAL VENDOR	17,596	12,812	64,500	58,830	-8.79%	(5,670)
755600	TUITION-MAGNET	325,817	352,559	379,527	380,917	0.37%	1,391
755610	TUITION-PUBLIC-WITHIN THE STAT	373,877	557,912	325,634	202,946	-37.68%	(122,688)
755630	TUITION-PRIVATE	327,898	361,744	545,848	638,639	17.00%	92,791
756100	SUPPLIES-OTHER	109,398	146,397	142,972	122,503	-14.32%	(20,469)
756110	SUPPLIES-INSTRUCTIONAL	261,088	240,930	281,152	288,997	2.79%	7,845
756120	SUPPLIES-AV	8,009	5,434	11,533	10,798	-6.37%	(735)
756160	SUPPLIES-LIBRARY	2,463	2,587	5,640	3,990	-29.26%	(1,650)
756170	TESTING SUPPLIES-REG/SPED	10,531	9,096	8,445	8,000	-5.27%	(445)
756180	PERSONAL STUDENT AGENDAS	-	9,152	4,586	4,700	2.49%	114
756190	ATHLETIC SUPPLIES	27,911	27,015	30,249	30,630	1.26%	381
756191	UNIFORMS - NEW	27,665	13,654	29,814	30,783	3.25%	969

# MONROE PUBLIC SCHOOLS

## CURRICULUM & INSTRUCTION

Account Object	Description	Actual FY 2012	Actual FY 2013	Actual FY 2014	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
756193	UNIFORM RECONDITIONING	6,399	7,975	6,750	7,250	7,250	7.41%	500
756196	OTHER ATHLETIC COSTS	33,567	34,614	31,034	31,255	31,255	0.71%	221
756400	TEXTBOOKS-NEW CURRICULUM	82,759	16,720	50,520	42,000	42,000	-16.86%	(8,520)
756410	TEXTBOOKS-REPL AND ADDITIONAL	37,166	30,414	29,361	23,011	23,011	-21.63%	(6,350)
756420	LIBRARY BOOKS	10,992	20,647	12,348	14,440	14,440	16.94%	2,092
756430	LIBRARY REBINDS	-	-	560	260	260	-53.56%	(300)
756440	NEWS AND PERIODICALS-STUDENT	3,078	3,635	3,124	3,210	3,210	2.75%	86
756460	NEWS AND PERIODICALS-STAFF	2,445	1,453	2,533	1,633	1,633	-35.53%	(900)
756470	CLASSROOM LIBRARY BOOKS	8,449	17,105	11,822	11,310	11,310	-4.33%	(512)
756480	WORKBOOKS	27,050	10,757	16,549	9,050	9,050	-45.31%	(7,499)
757300	EQUIPMENT-NEW-INSTRUCTIONAL	113,536	200,966	15,287	19,747	19,747	29.18%	4,460
<b>GRAND TOTAL</b>		<b>\$ 2,266,520</b>	<b>\$ 2,424,896</b>	<b>\$ 2,378,029</b>	<b>\$ 2,368,770</b>	<b>\$ 2,368,770</b>	<b>-0.39%</b>	<b>\$ (9,259)</b>

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
753200	PROFESSIONAL EDUCATIONAL SERV	314,810	316,250	374,641	18.46%	58,391	Increase in the number of students receiving JPP
753330	CONFERENCE-COURSE REG FEE	26,508	51,991	49,230	-5.31%	(2,761)	Budgeted proportionally by staffing and mandated training for support staff
753340	PD INSERVICE-EXTERNAL VENDOR	12,812	64,500	58,830	-8.79%	(5,670)	With the Common Core, we will need to continue provide professional development for teachers to learn about the changes to their grade level
755600	TUITION-MAGNET	352,559	379,527	380,917	0.37%	1,391	
755610	TUITION-PUBLIC-WITHIN THE STAT	557,912	325,634	202,946	-37.68%	(122,688)	Decrease in Special Education students outplaced in what is considered public schools - see ECS worksheet
755630	TUITION-PRIVATE	361,744	545,848	638,639	17.00%	92,791	Increase in Special Education students with out of district placements in private schools - see ECS worksheet
756100	SUPPLIES-OTHER	146,397	142,972	122,503	-14.32%	(20,469)	Reduction in supplies not used.
756110	SUPPLIES-INSTRUCTIONAL	240,930	281,152	288,997	2.79%	7,845	Materials for Common Core State Standards to supplement current curricular needs
756120	SUPPLIES-AV	5,434	11,533	10,798	-6.37%	(735)	
756160	SUPPLIES-LIBRARY	2,587	5,640	3,990	-29.26%	(1,650)	Reduction in supplies needed.
756170	TESTING SUPPLIES-REG/SPED	9,096	8,445	8,000	-5.27%	(445)	
756180	PERSONAL STUDENT AGENDAS	9,152	4,586	4,700	2.49%	114	
756190	ATHLETIC SUPPLIES	27,015	30,249	30,630	1.26%	381	
756191	UNIFORMS - NEW	13,654	29,814	30,783	3.25%	969	Uniform replacement is on a 5 year cycle; basketball uniforms are scheduled.
756193	UNIFORM RECONDITIONING	7,975	6,750	7,250	7.41%	500	
756196	OTHER ATHLETIC COSTS	34,614	31,034	31,255	0.71%	221	Reflects actual usage trends over the past few years.
756400	TEXTBOOKS-NEW CURRICULUM	16,720	50,520	42,000	-16.86%	(8,520)	
756410	TEXTBOOKS-REPL AND ADDITIONAL	30,414	29,361	23,011	-21.63%	(6,350)	
756420	LIBRARY BOOKS	20,647	12,348	14,440	16.94%	2,092	Continue to supplement
756430	LIBRARY REBINDS	-	560	260	-53.56%	(300)	
756440	NEWS AND PERIODICALS-STUDENT	3,635	3,124	3,210	2.75%	86	
756460	NEWS AND PERIODICALS-STAFF	1,453	2,533	1,633	-35.53%	(900)	
756470	CLASSROOM LIBRARY BOOKS	17,105	11,822	11,310	-4.33%	(512)	

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
756480	WORKBOOKS	10,757	16,549	9,050	-45.31%	(7,499)	Costs reduced based on needs
757300	EQUIPMENT-NEW-INSTRUCTIONAL	200,966	15,287	19,747	29.18%	4,460	
<b>GRAND TOTAL</b>		<b>\$ 2,424,896</b>	<b>\$ 2,378,029</b>	<b>\$ 2,368,770</b>	<b>-0.39%</b>	<b>\$ (9,259)</b>	



# MONROE PUBLIC SCHOOLS

## HUMAN RESOURCES

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
751110	ADMINISTRATION-CERT-SEC INST LD	\$ -	\$ -	\$ -	\$ 874,196	100.00%	874,196
751111	ADMINISTRATION-CERTIFIED	833,605	991,347	1,042,516	1,087,146	4.28%	44,630
751112	ADMINISTRATION-PRINCIPALS-CERT	1,232,656	1,242,134	1,236,408	1,264,873	2.30%	28,465
751113	TEACHERS-REG ED-CERTIFIED STAF	18,388,221	18,659,585	19,108,477	19,142,734	0.18%	34,256
751114	TEACHERS-SPED-CERTIFIED STAFF	3,172,213	3,340,850	3,179,256	3,228,913	1.56%	49,657
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,015,779	1,043,041	940,423	922,448	-1.91%	(17,976)
751116	PSYCHOLOGIST-CERTIFIED STAFF	616,544	633,709	643,195	612,792	-4.73%	(30,403)
751129	AIDES-REG ED AND SPED	1,113,202	1,188,282	1,078,012	1,234,576	14.52%	156,564
751170	NURSES-NON CERTIFIED STAFF	326,308	327,735	364,476	361,560	-0.80%	(2,916)
751180	CUSTODIANS-NON CERTIFIED STAFF	1,560,600	1,602,423	1,632,802	1,665,577	2.01%	32,774
751190	SECURITY-NON CERTIFIED STAFF	99,411	99,877	135,473	98,585	-27.23%	(36,887)
751200	SUBSTITUTES-CALL UP	384,869	398,982	300,677	324,206	7.83%	23,530
751205	PERMANENT SUBSTITUTES	255,412	160,296	185,725	185,640	-0.05%	(85)
751210	THERAPIST-SPEECH/PHYSICAL	92,661	90,147	101,360	95,706	-5.58%	(5,653)
751220	SUMMER SCHOOL	9,146	9,270	4,573	4,706	2.90%	133

# MONROE PUBLIC SCHOOLS

## HUMAN RESOURCES

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
751230	OTHER-MAIL/LIFEGUARDS	8,295	8,265	7,658	15,257	99.24%	7,599
751240	CUSTODIAL-TECHN SUMMER WORK	41,116	12,535	47,880	71,320	48.96%	23,440
751250	STIPENDS	565,750	554,550	553,890	544,544	-1.69%	(9,345)
751260	INTERVENTION TUTORS	82,520	63,452	103,522	120,708	16.60%	17,186
751270	DATABASE ADMINISTRATOR	104,067	110,592	106,636	48,128	-54.87%	(58,508)
751280	OFFICE PERSONNEL AND MANAGEMNT	1,750,792	1,598,258	1,687,279	1,781,594	5.59%	94,315
751300	LIBRARIANS	79,912	81,958	81,958	83,597	2.00%	1,639
751310	EXTRA WORK-CERTIFIED	84,888	114,378	83,526	157,599	88.68%	74,073
751350	EXTRA WORK/OT-NON CERTIFIED PE	37,230	23,137	31,306	35,530	13.49%	4,224
751370	CUSTODIAL OVERTIME-ACT-EMERG	56,893	92,368	56,839	58,533	2.98%	1,694
751380	CUSTODIAL OVERTIME-SNOW-FIRE	23,342	28,333	30,000	32,000	6.67%	2,000
751390	CUSTODIAL BLDG CHECK & CALL IN	5,835	3,768	5,981	6,154	2.90%	173
751400	SECURITY - OVERTIME	1,353	663	-	-	0.00%	-
751410	CROWD CONTROL	13,245	13,737	17,025	17,090	0.38%	65
751420	OFFICIALS	788	115	-	4,326	0.00%	4,326

# MONROE PUBLIC SCHOOLS

## HUMAN RESOURCES

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
751430	NURSE OVERTIME	-	782	4,000	4,000	0.00%	-
751450	UNION BUSINESS	18,245	18,564	18,917	14,891	-21.28%	(4,026)
751460	NURSE ASSISTANTS	22,783	26,528	25,400	32,007	26.01%	6,607
751530	NEGOTIATIONS RESERVE	-	-	171,000	50,000	-70.76%	(121,000)
752100	LIFE INSURANCE	38,199	38,230	54,534	38,300	-29.77%	(16,234)
752102	DISABILITY INSURANCE	65,034	64,937	75,839	66,839	-11.87%	(9,000)
752200	PAYROLL TAXES	798,958	783,188	776,677	734,042	-5.49%	(42,635)
752300	PENSION CONTRIBUTION	348,507	357,726	357,276	367,541	2.87%	10,265
752510	TUITION REIMBURSEMENT	30,000	30,000	30,000	40,000	33.33%	10,000
752600	UNEMPLOYMENT COMPENSATION	34,166	62,997	53,650	48,581	-9.45%	(5,069)
752700	WORKER'S COMPENSATION	91,865	145,481	100,000	118,673	18.67%	18,673
752800	MEDICAL AND DRUG INSURANCE	6,357,272	5,603,400	5,758,000	6,096,193	5.87%	338,193
752805	DENTAL INSURANCE	650,004	650,000	600,000	600,000	0.00%	-
752900	TAX SHELTER ANNUITY	131,307	126,876	119,722	14,007	-88.30%	(105,715)
752902	CLOTHING ALLOWANCE-CUSTODIAL	9,130	16,459	16,000	21,000	31.25%	5,000
752904	PROFESSIONAL DEVELOPMENT-REIM	9,895	6,345	19,200	26,400	37.50%	7,200

# MONROE PUBLIC SCHOOLS

## HUMAN RESOURCES

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
752905	RETIREMENTS	1,009,641	803,792	734,813	479,813	-34.70%	(255,000)
752906	VACATION BUYBACKS-CERTIFIED	30,065	11,065	7,632	7,854	2.90%	221
752907	VACATION BUYBACKS-NON CERTIFIED	22,003	34,301	25,930	26,459	2.04%	529
752908	FLEXIBLE SPENDING-MED CHILDCAR	5,534	4,231	6,863	7,000	2.00%	137
753400	OTHER PROFESSIONAL SERVICES	945,514	811,937	968,468	973,698	0.54%	5,229
755800	TRAVEL-MILEAGE AND LODGING	33,345	31,469	57,088	36,414	-36.21%	(20,674)
<b>GRAND TOTAL</b>		<b>\$ 42,608,120</b>	<b>\$ 42,122,095</b>	<b>\$ 42,747,882</b>	<b>\$ 43,883,750</b>	<b>2.66%</b>	<b>\$ 1,135,868</b>

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	Variance Explanation
751110	ADMINISTRATION-CERT-SEC INST LD	\$ -	\$ -	\$ 874,196	100.00%	874,196	Secondary instructional leader positions did not exist during FY14 budget creation
751111	ADMINISTRATION-CERTIFIED	991,347	1,042,516	1,087,146	4.28%	44,630	Increase in GWI and TSA
751112	ADMINISTRATION-PRINCIPALS-CERT	1,242,134	1,236,408	1,264,873	2.30%	28,465	GWI and Step increases
751113	TEACHERS-REG ED-CERTIFIED STAF	18,659,585	19,108,477	19,142,734	0.18%	34,256	GWI of 2.90 % plus lane changes, less potential retirements
751114	TEACHERS-SPED-CERTIFIED STAFF	3,340,850	3,179,256	3,228,913	1.56%	49,657	GWI of 2.90 % plus lane changes
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,043,041	940,423	922,448	-1.91%	(17,976)	GWI of 2.90 %, partially offset by less senior new hires for FY14 than budgeted for
751116	PSYCHOLOGIST-CERTIFIED STAFF	633,709	643,195	612,792	-4.73%	(30,403)	GWI of 2.90 %, partially offset by less senior new hires for FY14 than budgeted for.
751129	AIDES-REG ED AND SPED	1,188,282	1,078,012	1,234,576	14.52%	156,564	Estimated GWI of 2.9%, plus step. Addition of para's for all day kindergarten and lunch / recess aides
751170	NURSES-NON CERTIFIED STAFF	327,735	364,476	361,560	-0.80%	(2,916)	GWI but offset by new staff member at lower step
751180	CUSTODIANS-NON CERTIFIED STAFF	1,602,423	1,632,802	1,665,577	2.01%	32,774	Estimated GWI of 2.9%, retirement replaced by less senior staff
751190	SECURITY-NON CERTIFIED STAFF	99,877	135,473	98,585	-27.23%	(36,887)	Elimination of heavily used substitute coverage
751200	SUBSTITUTES-CALL UP	398,982	300,677	324,206	7.83%	23,530	Reflects rate of usage
751205	PERMANENT SUBSTITUTES	160,296	185,725	185,640	-0.05%	(85)	Maintain current population
751210	THERAPIST-SPEECH/PHYSICAL	90,147	101,360	95,708	-5.58%	(5,653)	Reflects rate of usage
751220	SUMMER SCHOOL	9,270	4,573	4,706	2.90%	133	GWI of 2.90 %
751230	OTHER-MAIL/LIFEGUARDS	8,265	7,658	15,257	99.24%	7,599	Addition of student lifeguard to meet new state statute on pool safety
751240	CUSTODIAL-TECHN SUMMER WORK	12,535	47,880	71,320	48.96%	23,440	Addition of summer tech work to operating budget
751250	STIPENDS	554,550	553,890	544,544	-1.69%	(9,345)	Elimination of GWI on stipends in new teacher contract, clean up stipends to eliminate unused ones.
751260	INTERVENTION TUTORS	63,452	103,522	120,708	16.60%	17,186	Step and GWI movement on tutors
751270	DATABASE ADMINISTRATOR	110,592	106,636	48,128	-54.87%	(58,508)	Movement of one administrator to Office Personnel and Management line
751280	OFFICE PERSONNEL AND MANAGEMNT	1,598,258	1,687,279	1,781,594	5.59%	94,315	Movement of one administrator from Database Administrator line, plus potential GWI of 2.9%

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
751300	LIBRARIANS	81,958	81,958	83,597	2.00%	1,639	GWJ as per contract
751310	EXTRA WORK-CERTIFIED	114,378	83,526	157,599	88.68%	74,073	Reflects actual spending, addition of Summer Institute and BYOT training.
751350	EXTRA WORK/OT-NON CERTIFIED PE	23,137	31,306	35,530	13.49%	4,224	Additional day for summer help
751370	CUSTODIAL OVERTIME-ACT-EMERG	92,368	56,839	58,533	2.98%	1,694	Reflects true use of overtime as compared to FY 2012 as a result of better management
751380	CUSTODIAL OVERTIME-SNOW-FIRE	28,333	30,000	32,000	6.67%	2,000	
751390	CUSTODIAL BLDG CHECK & CALL IN	3,768	5,981	6,154	2.90%	173	Estimated GWJ of 2.9%
751400	SECURITY - OVERTIME	663	-	-	0.00%	-	
751410	CROWD CONTROL	13,737	17,025	17,090	0.38%	65	
751420	OFFICIALS	115	-	4,326	0.00%	4,326	Shift in line items to this object code
751430	NURSE OVERTIME	782	4,000	4,000	0.00%	-	
751450	UNION BUSINESS	18,564	18,917	14,891	-21.28%	(4,026)	Reduction in time
751460	NURSE ASSISTANTS	26,528	25,400	32,007	26.01%	6,607	Anticipated additional hours due to needs
751530	NEGOTIATIONS RESERVE	-	171,000	50,000	-70.76%	(121,000)	Two contracts to be negotiated in 2014-15: Administrators and Nurses, GWJ built into salary lines
752100	LIFE INSURANCE	38,230	54,534	38,300	-29.77%	(16,234)	
752102	DISABILITY INSURANCE	64,937	75,839	66,839	-11.87%	(9,000)	
752200	PAYROLL TAXES	783,188	776,677	734,042	-5.49%	(42,635)	Reflects retirements of higher paid employees and replacements with lower paid ones.
752300	PENSION CONTRIBUTION	357,726	357,276	367,541	2.87%	10,265	As per the actuarial valuation of plan
752510	TUITION REIMBURSEMENT	30,000	30,000	40,000	33.33%	10,000	Per MEA contract
752600	UNEMPLOYMENT COMPENSATION	62,997	53,650	48,581	-9.45%	(5,069)	
752700	WORKER'S COMPENSATION	145,481	100,000	118,673	18.67%	18,673	Split with the town, renewal is not yet in, estimate based on trend from CIRMA
752800	MEDICAL AND DRUG INSURANCE	5,603,400	5,758,000	6,096,193	5.87%	338,193	Reflects increase as per recommendation from benefits consultant
752805	DENTAL INSURANCE	650,000	600,000	600,000	0.00%	-	Reflects recommendation from benefits consultant

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION
752900	TAX SHELTER ANNUITY	126,876	119,722	14,007	-88.30%	(105,715)	Run-out of certified staff who received \$1,200 for three years per the MEA contract, only includes non-certified & unaffiliated staff
752902	CLOTHING ALLOWANCE-CUSTODIAL	16,459	16,000	21,000	31.25%	5,000	Per contract agreement
752904	PROFESSIONAL DEVELOPMENT-REIM	6,345	19,200	26,400	37.50%	7,200	Addition of secondary instructional leaders
752905	RETIREMENTS	803,792	734,813	479,813	-34.70%	(255,000)	Anticipate 5 retirements, but also have many no longer qualifying for four year payout
752906	VACATION BUYBACKS-CERTIFIED	11,065	7,632	7,854	2.90%	221	
752907	VACATION BUYBACKS-NON CERTIFIED	34,301	25,930	26,459	2.04%	529	
752908	FLEXIBLE SPENDING-MED CHILDCAR	4,231	6,863	7,000	2.00%	137	
753400	OTHER PROFESSIONAL SERVICES	811,937	968,468	973,698	0.54%	5,229	
755800	TRAVEL-MILEAGE AND LODGING	31,469	57,088	36,414	-36.21%	(20,674)	Reduction in mileage not used
<b>GRAND TOTAL</b>		<b>\$ 42,122,095</b>	<b>\$ 42,747,882</b>	<b>\$ 43,883,750</b>	<b>2.66%</b>	<b>\$ 1,135,868</b>	

**MONROE PUBLIC SCHOOLS**  
**INFRASTRUCTURE & TECHNOLOGY**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
754110	WATER	43,169	42,222	45,120	45,603	1.07%	483
754210	DISPOSAL SERVICES	60,741	61,109	76,795	60,000	-21.87%	(16,795)
754240	GROUNDS MAINTENANCE	156,716	352,487	129,900	129,900	0.00%	-
754300	CONTRACTED SERVICES	447,971	524,071	417,967	375,252	-10.22%	(42,715)
754310	BUILDING REP AND MAINTEN	348,723	365,164	114,875	114,875	0.00%	-
754311	EMERGENCY REPAIRS	157,450	23,641	120,585	120,585	0.00%	-
754312	EQUIPMENT REP AND MAINT	105,799	118,862	96,049	90,882	-5.38%	(5,167)
754320	TECHNOLOGY RELATED REP MAINT	-	-	49,050	49,050	0.00%	-
754410	RENTALS OR LEASES-BUILDINGS	-	-	1,800	2,500	38.89%	700
754420	RENTALS-EQUIP	17,091	15,822	21,408	21,895	2.27%	487
754430	RENTAL OR LEASE OF COMPUTERS	75,107	233,451	283,896	253,732	-10.63%	(30,164)
755100	TRANSPORTATION-STUDENT	2,511,539	2,596,357	3,037,803	3,013,589	-0.80%	(24,214)
755210	PROPERTY LIABILITY INSURANCE	100,705	108,476	117,160	117,000	-0.14%	(160)
755220	UMBRELLA INSURANCE	63,500	68,889	63,500	63,500	0.00%	-



**MONROE PUBLIC SCHOOLS**  
**INFRASTRUCTURE & TECHNOLOGY**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
755230	VEHICLE LIABILITY INSURANCE	2,000	4,104	4,104	4,500	9.65%	396
755240	ERRORS AND OMISSIONS INS	19,436	26,533	19,436	20,436	5.15%	1,000
755250	BOILERS AND MACHINERY INS	7,400	10,261	9,875	10,000	1.27%	125
755260	INTERSCHOLASTIC ATHLETIC INS	11,830	12,650	12,650	36,000	184.58%	23,350
755270	SMALL CLAIMS-SELF INSURANCE	-	-	1,000	1,000	0.00%	-
755300	POSTAGE	16,133	26,651	29,974	26,000	-13.26%	(3,974)
755310	TELEPHONE/COMMUNICATIONS	69,915	62,518	76,333	109,340	43.24%	33,007
755390	OTHER PURCH SERVICES	18,378	18,348	-	22,993	100.00%	22,993
755400	ADVERTISING	4,047	4,699	10,986	7,196	-34.50%	(3,790)
755502	COPIER STAPLES AND PAPER	64,033	45,447	52,587	52,587	0.00%	-
756130	SUPPLIES-CUSTODIAL	111,163	110,986	106,400	106,400	0.00%	-
756140	SUPPLIES-MAINTENANCE	48,357	47,661	62,111	62,111	0.00%	-
756150	SUPPLIES-SECURITY	202	18,795	500	500	0.00%	-
756210	NATURAL GAS	74,398	119,251	152,869	239,588	56.73%	86,719

**MONROE PUBLIC SCHOOLS**  
**INFRASTRUCTURE & TECHNOLOGY**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
756220	ELECTRICITY	723,983	705,285	723,983	575,141	-20.56%	(148,842)
756230	BOTTLED GAS-PROPANE	9,625	6,029	10,106	8,489	-16.00%	(1,617)
756240	HEAT ENERGY	517,613	510,993	423,378	95,505	-77.44%	(327,873)
756260	GASOLINE	8,825	33,377	11,224	22,448	100.00%	11,224
756503	INK AND TONER CARTRIDGES	61,600	57,191	54,500	54,500	0.00%	-
756510	SOFTWARE PURCHASES - SPED (2012 forward)	8,645	21,947	11,425	12,100	5.91%	675
756511	SOFTWARE RENEWALS	212,526	194,357	206,570	169,363	-18.01%	(37,207)
757310	PHOTOCOPY EQUIPMENT	247,968	247,152	247,000	247,000	0.00%	-
757330	FURNITURE AND FIXTURES			4,417	2,317	-47.54%	(2,100)
757340	TECHNOLOGY REL HARDWARE			9,497	143,840	1414.64%	134,344
757390	EQUIPMENT-NEW-NON INSTR	117,194	132,022	42,545	46,282	8.78%	3,738
758100	DUES AND FEES	55,905	62,701	80,163	32,792	-59.09%	(47,371)
758310	BOND PRINCIPAL	-	-	-	405,035	100.00%	405,035
758900	MISCELLANEOUS EXPENSES	25	-	75	-	-100.00%	(75)

**MONROE PUBLIC SCHOOLS**  
**INFRASTRUCTURE & TECHNOLOGY**

Account Object	Description	Actual FY 2012	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change
758910	OFFICIALS	12,148	25,672	25,643	24,691	-3.71%	(952)
758920	POLICE	14,406	14,239	18,750	18,950	1.07%	200
759500	ENTERPRISE CARRY FORWARD	-	(531,075)	-	-	0.00%	-
<b>GRAND TOTAL</b>		<b>\$ 6,526,284</b>	<b>\$ 6,498,345</b>	<b>\$ 6,984,008</b>	<b>\$ 7,015,467</b>	<b>0.45%</b>	<b>\$ 31,459</b>

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	Variance Explanation
754110	WATER	42,222	45,120	45,603	1.07%	483	
754210	DISPOSAL SERVICES	61,109	76,795	60,000	-21.87%	(16,795)	Per contract and usage
754240	GROUNDS MAINTENANCE	352,487	129,900	129,900	0.00%	-	
754300	CONTRACTED SERVICES	524,071	417,967	375,252	-10.22%	(42,715)	Reduction in service contract with HVAC vendor
754310	BUILDING REP AND MAINTEN	365,164	114,875	114,875	0.00%	-	
754311	EMERGENCY REPAIRS	23,641	120,585	120,585	0.00%	-	
754312	EQUIPMENT REP AND MAINT	118,862	96,049	90,882	-5.38%	(5,167)	
754320	TECHNOLOGY RELATED REP MAINT	-	49,050	49,050	0.00%	-	
754410	RENTALS OR LEASES-BUILDINGS	-	1,800	2,500	38.89%	700	
754420	RENTALS-EQUIP	15,822	21,408	21,895	2.27%	487	
754430	RENTAL OR LEASE OF COMPUTERS	233,451	283,896	253,732	-10.63%	(30,164)	Elimination of Fiber Lan lease
755100	TRANSPORTATION-STUDENT	2,596,357	3,037,803	3,013,569	-0.80%	(24,214)	Less early dismissals and late arrivals due to MEA contract negotiation
755210	PROPERTY LIABILITY INSURANCE	108,476	117,160	117,000	-0.14%	(160)	
755220	UMBRELLA INSURANCE	68,889	63,500	63,500	0.00%	-	
755230	VEHICLE LIABILITY INSURANCE	4,104	4,104	4,500	9.65%	396	
755240	ERRORS AND OMISSIONS INS	28,533	19,436	20,436	5.15%	1,000	
755250	BOILERS AND MACHINERY INS	10,261	9,875	10,000	1.27%	125	Reflects actual rates
755260	INTERSCHOLASTIC ATHLETIC INS	12,650	12,650	36,000	184.58%	23,350	Reflects actual rates
755270	SMALL CLAIMS-SELF INSURANCE	-	1,000	1,000	0.00%	-	
755300	POSTAGE	26,651	29,974	26,000	-13.26%	(3,974)	Reflects actual usage
755310	TELEPHONE/COMMUNICATIONS	62,518	76,333	109,340	43.24%	33,007	Reflects true costs and rate increase
755390	OTHER PURCH SERVICES	18,348	-	22,993	100.00%	22,993	
755400	ADVERTISING	4,699	10,986	7,196	-34.50%	(3,790)	
755502	COPIER STAPLES AND PAPER	45,447	52,587	52,587	0.00%	-	

# MONROE PUBLIC SCHOOLS

## Variance Explanations

Account Object	Description	Actual FY 2013	Adopted Request FY 2014	Budget Request FY 2015	% Change Adopted	Dollar Value of Change	VARIANCE EXPLANATION			
756130	SUPPLIES-CUSTODIAL	110,986	106,400	106,400	0.00%	-				
756140	SUPPLIES-MAINTENANCE	47,661	62,111	62,111	0.00%	-				
756150	SUPPLIES-SECURITY	18,795	500	500	0.00%	-				
756210	NATURAL GAS	119,251	152,869	239,588	56.73%	86,719	Switch Masuk to natural gas			
756220	ELECTRICITY	705,285	723,983	575,141	-20.56%	(148,842)	Reduction due to anticipated savings from Honeywell energy improvements			
756230	BOTTLED GAS-PROPANE	6,029	10,106	8,489	-16.00%	(1,617)	Reduction due to switching bunsen burners at Masuk to natural gas.			
756240	HEAT ENERGY	510,993	423,378	95,505	-77.44%	(327,873)	Estimating oil at \$3.50 per gallon, based on current trends, eliminating Masuk due to switch to natural gas			
756260	GASOLINE	33,377	11,224	22,448	100.00%	11,224	Estimating gasoline at \$3.50 per gallon, estimated based on three year trend.			
756503	INK AND TONER CARTRIDGES	57,191	54,500	54,500	0.00%	-				
756510	SOFTWARE PURCHASES - SPED (2012 forward)	21,947	11,425	12,100	5.91%	675	Software purchase for special education occurred			
756511	SOFTWARE RENEWALS	194,357	206,570	169,363	-18.01%	(37,207)	Reductions based on library system and new website licensing costs			
757310	PHOTOCOPY EQUIPMENT	247,152	247,000	247,000	0.00%	-				
757330	FURNITURE AND FIXTURES		4,417	2,317	-47.54%	(2,100)				
757340	TECHNOLOGY REL HARDWARE		9,497	143,840	1414.64%	134,344	Addition of laptops for language lab.			
757390	EQUIPMENT-NEW-NON INSTR	132,022	42,545	46,282	8.78%	3,738				
758100	DUES AND FEES	62,701	80,163	32,792	-59.09%	(47,371)	Reductions in central office			
758310	BOND PRINCIPAL	-	-	405,035	100.00%	405,035	Payment to Town of Monore (tax exempt municipal lease) and CL&P (interest free loan) for Honeywell Lease project			
758900	MISCELLANEOUS EXPENSES	-	75	-	-100.00%	(75)				
758910	OFFICIALS	25,672	25,643	24,691	-3.71%	(952)	Reflects scheduling of games held at Masuk			
758920	POLICE	14,239	18,750	18,950	1.07%	200	Costs associated with police at football and ice hockey games.			
759500	ENTERPRISE CARRY FORWARD	(531,075)	-	-	0.00%	-				
<b>GRAND TOTAL</b>						<b>\$ 6,488,345</b>	<b>\$ 6,384,008</b>	<b>\$ 7,015,467</b>	<b>0.45%</b>	<b>\$ 31,459</b>

# REVENUE BUDGET SUMMARY

2014/2015 Proposed Annual Town of Monroe Budget

TOWN OF MONROE  
2014-2015  
BUDGET

REVENUE BUDGET SUMMARY

The following is a comparison of the proposed 2014-2015 revenue budget with the 2013-2014 revenue budget

REVENUES	2013-2014	2014-2015	INCREASE (DECREASE)	
			\$	%
LICENSES ,PERMITS, FINES	553,700	598,700	45,000	8.13%
INTERGOVERNMENTAL TOWN	859,234	822,209	(37,025)	-4.31%
CHARGES for SERVICES	323,210	352,250	29,040	8.98%
INTEREST, DIVIDENDS & LIENS	400,000	340,583	(59,417)	-14.85%
MISCELLANEOUS TOWN	60,000	60,000	-	0.00%
INTERGOVERNMENTAL EDUCATION	6,604,247	6,604,247	-	0.00%
MISCELLANEOUS EDUCATION	10,000	10,000	-	0.00%
STATE GRANTS EDUCATION	1,389,106	1,531,945	142,839	10.28%
CONTRA REIMBURSABLES EDUCATION	573,400	581,467	8,067	1.41%
<b>SUB TOTAL NON-TAX REVENUE</b>	<b>10,772,897</b>	<b>10,901,401</b>	<b>128,504</b>	<b>1.19%</b>
<u>OTHER FUNDING SOURCES</u>				
UNDESIGNATED FUND BALANCE			-	0.00%
SUPPLEMENTAL TAXES	350,000	400,000	50,000	0.00%
TAXES PRIOR YEAR	400,000	500,000		0.00%
OPERATING TRANSFERS				
CURRENT TAXES REQUIRED	68,519,398	70,158,789	1,639,391	2.39%
<b>SUB TOTAL OTHER FUNDING SOURCES</b>	<b>69,269,398</b>	<b>71,058,789</b>	<b>1,789,391</b>	<b>2.58%</b>
<b>TOTAL REVENUE &amp; OTHER FUNDING SOURCES</b>	<b>80,042,295</b>	<b>81,960,190</b>	<b>1,917,906</b>	<b>2.40%</b>

TOWN OF MONROE  
2013-2014  
BUDGET  
REVENUE PROJECTION

Income from General Sources	Actual Income 2012-2013	Estimated (Budgeted) Income 2013-2014	Actual as of 12/31/2013	Estimated Income 2014-2015	Dollar change 2014-2015 compare 2013-2014	% change
<b>TOWN REVENUE</b>						
Building	176,556	175,000	104,622	185,000	10,000	5.71%
Burning Permits	2,180	2,000	270	2,000	-	0.00%
Canine Licenses	1,185	2,000	1,313	2,000	-	0.00%
Driveway Permits	-	200	30	200	-	0.00%
Food Licenses	-	-	-	-	-	0.00%
Hauler Fees/Administration	-	-	-	-	-	0.00%
Library	17,014	17,500	8,758	17,500	-	0.00%
Planning & Zoning	45,342	20,000	19,054	30,000	10,000	50.00%
Police Permits	18,424	8,000	5,417	8,000	-	0.00%
Refuse Permits	2,600	4,000	334	4,000	-	0.00%
Town Clerk	380,600	325,000	194,581	350,000	25,000	7.69%
<b>SUB-TOTAL</b>	<b>643,901</b>	<b>553,700</b>	<b>334,379</b>	<b>598,700</b>	<b>45,000</b>	<b>8.13%</b>
<b>INTERGOVERNMENTAL</b>						
Boat Tax	-	-	-	-	-	-5.78%
Bond Interest Subsidy	488,676	467,699	108,721	440,681	(27,018)	0.00%
Capital Equipment Pilot	144,517	-	-	-	-	0.00%
Circuit Breaker	162,796	160,000	-	160,000	-	0.00%
Disabled Persons	2,563	2,400	-	2,400	-	0.00%
Pilot State Property	11,261	-	-	-	-	0.00%
Elderly Property Tax	-	-	-	-	-	0.00%
Federal Crime Bill	-	-	-	-	-	0.00%
Pequot	34,145	-	-	-	-	0.00%
Revenue Sharing	143,957	168,135	35,534	168,128	(7)	0.00%
Hold Harmless	-	-	-	-	-	0.00%
State Aid Roads	-	-	-	-	-	0.00%
Telephone Access	45,759	50,000	-	40,000	(10,000)	-20.00%
Unanticipated Grants	-	-	-	-	-	0.00%
Veterans Exemption	11,677	11,000	11,677	11,000	-	0.00%
Youth Service Bureau	-	-	-	-	-	0.00%
Carma Grant	-	-	-	-	-	0.00%
Miscellaneous Grants	171,333	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>1,216,684</b>	<b>859,234</b>	<b>155,932</b>	<b>822,209</b>	<b>(37,025)</b>	<b>-4.31%</b>



TOWN OF MONROE  
2013-2014  
BUDGET  
REVENUE PROJECTION

	Actual Income 2012-2013	Estimated (Budgeted) Income 2013-2014	Actual 2013-2014 as of 12/31/2013	Estimated Income 2014-2015	Dollar change 2014-2015 compare 2013-2014	% change
Income from General Sources						
0 CHARGES for SERVICES						
Bus Barn	-	15,960		(15,960)	-100.00%	
EMS Intercept (contra)	-	-		-	0.00%	
EMS Billing	-	-		-	0.00%	
Inland Wetlands	9,433	15,000	14,129	15,000	-	0.00%
Landfill Lease	42,105	41,000	23,475	41,000	-	0.00%
Nutrition	1,292	2,750	512	2,750	-	0.00%
Recreation Department	184,146	200,000	63,815	185,000	(15,000)	-7.50%
Recreation New Programs	-	-		-	0.00%	
Senior Citizen Transportation	5,569	5,000	2,283	5,000	-	0.00%
Senior Citizen Registration	3,543	3,500	1,071	3,500	-	0.00%
Special Police Assignments	-	-		-	0.00%	
Special Police Assignments Admin	35,000	40,000		100,000	60,000	150.00%
<b>SUB-TOTAL</b>	<b>281,088</b>	<b>323,210</b>	<b>105,285</b>	<b>352,250</b>	<b>29,040</b>	<b>8.98%</b>
INTEREST, DIVIDENDS & LIENS						
Interest Taxes	409,330	200,000		200,000	-	0.00%
Watermain Principle				10,656		
Watermain Interest				4,927		
Interest Investments	103,541	200,000	64,635	125,000	(75,000)	-37.50%
<b>SUB-TOTAL</b>	<b>512,871</b>	<b>400,000</b>	<b>64,635</b>	<b>340,583</b>	<b>(75,000)</b>	<b>-14.85%</b>
MISCELLANEOUS						
Miscellaneous Income	189,854	60,000		60,000	-	0.00%
<b>SUB-TOTAL</b>	<b>189,854</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL TOWN REVENUE</b>	<b>2,844,398</b>	<b>2,196,144</b>	<b>660,231</b>	<b>2,173,742</b>	<b>(22,402)</b>	<b>-1.02%</b>

TOWN OF MONROE  
 2013-2014  
 BUDGET  
 REVENUE PROJECTION

	Actual Income 2012-2013	Estimated (Budgeted) Income 2013-2014	Actual 2013-2014 as of 12/31/2013	Estimated Income 2014-2015	Dollar change 2014-2015 compare 2013-2014	% change
Income from General Sources	0					
B. O. E. REVENUE						
INTERGOVERNMENTAL						
ECS	6,592,969	6,604,247	1,650,000	6,604,247	-	0.00%
TRANSPORTATION	61,647	-	-	-	-	0.00%
SUB-TOTAL	6,654,616	6,604,247	1,650,000	6,604,247	-	0.00%
MISCELLANEOUS						
Individual Tuition	12,814	10,000	5,610	10,000	-	0.00%
Regional District	-	-	-	-	-	-
Oxford Tuition	-	-	-	-	-	0.00%
SUB-TOTAL	12,814	10,000	5,610	10,000	-	0.00%
TOTAL B.O.E. REVENUE	6,667,430	6,614,247	1,655,610	6,614,247	-	0.00%
TOTAL REVENUE	9,511,828	8,810,391	2,315,841	8,787,989	(22,402)	-0.25%

# FIVE-YEAR CAPITAL PLAN

2014/2015 Proposed Annual Town of Monroe Budget

Town of Monroe Budget 2014-2015  
Town of Monroe Five Year Capital Plan

Project	Estimated Cost	Funding Source
<b>Fiscal Year 2013-2014</b>		
B O E Security	300,000	self funded
Masuk Repairs	75,000	self funded
Stepney Cafeteria Repairs	150,000	self funded
Jockey Hollow #2 Roof	175,000	Locip
Road Pavement 2014	700,000	Operating Budget
Road Pavement 2013	1,300,000	Bonding March 2014
Road Pavement 2014	1,200,000	Bonding March 2015
Fawn Hollow Roof replacement	1,585,000	Bonding March 2014
Town Hall Roof	390,000	Bonding March 2014
P & R Field	250,000	Bonding
Total	6,125,000	
<b>Bonding</b>	<b>3,275,000</b>	
<b>Fiscal Year 2014-2015</b>		
Road Pavement	1,200,000	Bonding March 2015
Masuk Roof	2,950,000	Bonding March 2015
Stepney # 2 Roof	260,000	Locip
Road Pavement	700,000	Operating Budget
Stevenson # 2 Roof	240,000	Locip
Under Ground Tank & Pumps	450,000	Bonding March 2015
Total	5,800,000	
<b>Bonding Total</b>	<b>4,600,000</b>	
<b>Fiscal Year 2015-2016</b>		
Salt Storage Facility P W	175,000	Bonding
Town Hall HVAC	1,300,000	Bonding
Road Pavement	1,000,000	Bonding
Fawn Hollow Air Handlers	900,000	Bonding
Road Pavement	1,000,000	Operating Budget
Total	4,375,000	
<b>Bonding Total</b>	<b>3,375,000</b>	
<b>Fiscal Year 2016-2017</b>		
Stepney Elementary Roof	1,600,000	Bonding
Road Pavement	900,000	Bonding
Road Pavement	1,100,000	Operating Budget
Fawn Hollow Windows	600,000	Bonding
Stepney Boilers	500,000	Bonding
Stepney Windows	450,000	Bonding
Chalk Hill ????????	2,000,000	
Total	7,150,000	
<b>Bonding Total</b>	<b>4,050,000</b>	
<b>Fiscal Year 2017-2018</b>		
Road Pavement	800,000	Bonding
Road Pavement	1,200,000	Operating Budget
Total	2,000,000	
<b>Bonding Total</b>	<b>800,000</b>	
<b>Fiscal Year 2018-2019</b>		
Road Pavement	700,000	Bonding
Road Pavement	1,300,000	Operating Budget
Total	2,000,000	
<b>Bonding Total</b>	<b>700,000</b>	

**FINANCIAL PLAN  
AND  
RECOMMENDED  
FISCAL POLICY**

2014/2015 Proposed Annual Town of Monroe Budget

TOWN OF MONROE  
2014-2015  
BUDGET

**TOWN OF MONROE 2014-2015**

**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>2013-2014</u>	<u>2014-2015</u>	<u>INCREASE (DECREASE)</u>
<b>NON-TAX</b>			
Municipal	2,196,144	2,173,742	(22,402)
Education	6,614,247	6,614,247	0
<b>TOTAL</b>	<b>8,810,391</b>	<b>8,787,989</b>	<b>(22,402)</b>
<b>EXPENDITURES</b>			
Municipal	19,967,360	20,878,694	911,334
Debt Service	5,731,232	5,676,641	(54,591)
Equipment Replacement	111,267	183,456	72,189
Education	52,109,919	52,932,987	823,068
E M S Reserve	30,000	45,000	15,000
P O C D Reserve	40,000	40,000	0
Capital Equipment	0	0	0
Revaluation	70,000	70,000	0
Internal Service Fund	20,000	20,000	0
<b>TOTAL</b>	<b>78,079,778</b>	<b>79,846,778</b>	<b>1,767,000</b>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<b>69,269,387</b>	<b>71,058,789</b>	<b>1,789,402</b>

The following is the recommended Fiscal Policy for the funding of the 2014-2015 Budget

\$71,058,789

**UNDESIGNATED FUND BALANCE**

The 2012-2013 annual audit confirmed that the Town had an Undesignated Fund Balance as stated.

\$5,318,998

**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 :

5,318,998

Undesignated Fund Balance as a % to Budget

6.66%

<b>Supplemental Taxes</b>	<b>400,000</b>
<b>Previous Years Taxes</b>	<b>500,000</b>
<b>Operating Transfers</b>	<b>0</b>

TOWN OF MONROE  
2014-2015 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	200,000	936,551
2011-2012	1,150,322	400,000	779,322
2012-2013	822,200	400,000	820,604
2013-2014		400,000	In Process

CURRENT YEARS TAXES (Budgeted) 70,158,789

BUDGETED COLLECTION RATE 98.5%

SUMMARY

The sources of funding are:

	<u>2013-2014</u>	<u>2014-2015</u>	<u>CHANGE</u>
Undesignated Fund Balance	0		0
Supplemental Taxes	350,000	400,000	50,000
Operating Transfers	0	0	0
Prior Years Taxes	400,000	500,000	100,000
			0
Current Years Taxes	68,519,398	70,158,789	1,639,391

GRAND LIST

The Estimated Grand List increased in value by an estimated \$2,697,625 which represents an increase in value of .12% percent.

The estimated 2013 Grand List (adjusted for a collection rate of 98.5% and the elderly tax relief) is 2,262,456,917 and the implementation of the Fiscal policy will require a mill rate of 31.01

The change in the mill rate of 31.01 mills represents a increase 1.98% as compared to the 2013-2014 mill rate.

TOWN of MONROE  
FINANCIAL PLAN  
RECOMMENDED FISCAL POLICY  
2015-2015

	BUDGET 2013-2014	RECOMMENDED 2014-2015	CHANGE 2014-2015 2013-2014	% CHANGE
<b>REVENUE NON-TAX</b>				
TOWN REVENUE				
TOWN REVENUE	553,700	598,700	45,000	8.13%
INTERGOVERNMENTAL	859,234	822,209	(37,025)	-4.31%
CHARGES for SERVICES	323,210	352,250	29,040	8.98%
INTEREST, DIVIDENDS & LIENS	400,000	340,583	(59,417)	-14.85%
MISCELLANEOUS	60,000	60,000	0	0.00%
<b>TOTAL TOWN REVENUE</b>	<b>2,196,144</b>	<b>2,173,742</b>	<b>(22,402)</b>	<b>-1.02%</b>
B. O. E. REVENUE				
INTERGOVERNMENTAL	6,604,247	6,604,247	0	0.00%
MISCELLANEOUS	10,000	10,000	0	0.00%
STATE GRANTS	1,389,106	1,531,945	142,839	10.28%
CONTRA ACCOUNTS	573,400	581,467	8,067	1.41%
<b>TOTAL B.O.E. REVENUE</b>	<b>8,576,753</b>	<b>8,727,659</b>	<b>150,906</b>	<b>1.76%</b>
<b>TOTAL REVENUE NON-TAX</b>	<b>10,772,897</b>	<b>10,901,401</b>	<b>128,504</b>	<b>1.19%</b>
EXPENDITURES				
TOWN				
General Government Totals	8,136,325	8,713,844	577,519	7.10%
Public Safety Totals	6,452,145	6,587,338	135,193	2.10%
Public Works Totals	3,277,707	3,394,689	116,982	3.57%
Sanitation Totals	355,073	352,873	(2,200)	-0.62%
Health & Welfare Totals	260,485	271,314	10,829	4.16%
Culture & Recreation Totals	1,480,125	1,553,136	73,011	4.93%
Special Projects	5,500	5,500	0	0.00%
<b>TOWN OPERATING TOTALS</b>	<b>19,967,360</b>	<b>20,878,694</b>	<b>911,334</b>	<b>4.56%</b>
DEBT SERVICE	5,731,232	5,676,641	(54,591)	-0.95%
EQUIPMENT REPLACEMENT	111,267	183,456	72,189	64.88%
EDUCATION				
Operating budget	52,109,919	52,932,987	823,068	1.58%
ARRA- SFSF				
State Grants	1,389,106	1,531,945	142,839	10.28%
Contra Expenditures	573,400	581,467	8,067	1.41%
<b>EDUCATION TOTALS</b>	<b>54,072,425</b>	<b>55,046,399</b>	<b>973,974</b>	<b>1.80%</b>
OTHER EXPENDITURES				
E M S Capital Reserve	30,000	45,000	15,000	50.00%
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	
<b>OTHER EXPENDITURES TOTAL</b>	<b>160,000</b>	<b>175,000</b>	<b>15,000</b>	<b>9.38%</b>
<b>TOTAL EXPENDITURES</b>	<b>80,042,284</b>	<b>81,960,190</b>	<b>1,917,906</b>	<b>2.40%</b>



TOWN of MONROE  
 FINANCIAL PLAN  
 RECOMMENDED FISCAL POLICY  
 2015-2015

	BUDGET 2013-2014	RECOMMENDED 2014-2015	CHANGE 2014-2015 2013-2014	% CHANGE
EXCESS EXPENDITURES OVER REVENUE	69,269,387	71,058,789	1,789,391	2.58%
FUNDING SOURCES				
Undesignated Fund Balance				
Supplemental Taxes	350,000	400,000	50,000	14.29%
Operating Transfers			0	0.00%
Prior Years Taxes	400,000	500,000	100,000	25.00%
Current Years Taxes	68,519,398	70,158,789	1,639,391	2.39%
Total Sources of Funding	69,269,398	71,058,789	1,789,391	2.58%
Estimated Grand List (Modified) @ 98.5% Collection Rate	2,259,525,476	2,262,456,917	2,931,441	0.13%
Mill Rate	30.41	31.01	0.60	1.98%