

**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	19,264,129	0.81%	155,651
751114	TEACHERS-SPED-CERTIFIED STAFF	3,172,213	3,340,850	3,179,256	3,262,633	2.62%	83,377
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,015,779	1,043,041	940,423	964,076	2.52%	23,652
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/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)

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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)

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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

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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)

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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

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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	284,238	85.94%	131,369
756220	ELECTRICITY	723,983	705,285	723,983	620,144	-14.34%	(103,839)
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	117,169	-72.33%	(306,209)
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)

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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	47,430	399.44%	37,934
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>\$ 53,479,638</b>	<b>2.63%</b>	<b>\$ 1,369,718</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	19,264,129	0.81%	155,651	GWI of 2.90 % plus lane changes, less potential retirements
751114	TEACHERS-SPED-CERTIFIED STAFF	3,340,850	3,179,256	3,262,633	2.62%	83,377	GWI of 2.90 % plus lane changes
751115	GUIDANCE/SOCIAL WORK-CERT STAF	1,043,041	940,423	964,076	2.52%	23,652	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

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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 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

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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
755800	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	
756191	UNIFORMS - NEW	13,654	29,814	30,783	3.25%	969	Uniform replacement is on a 5 year cycle, basketball uniforms are scheduled.

# 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	284,238	85.94%	131,369	Switch Masuk to natural gas
756220	ELECTRICITY	705,285	723,983	620,144	-14.34%	(103,839)	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	117,169	-72.33%	(306,209)	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	47,430	399.44%	37,934	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 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>\$51,045,336</b>	<b>\$ 52,109,919</b>	<b>\$ 53,479,638</b>	<b>2.63%</b>	<b>\$ 1,369,718</b>	

