

Woodbridge Board of Education BOE
Finance Committee Meeting
Monday, March 11, 2013 7:00 PM

BOE Finance Committee Meeting March 9,
2009 6:00 PM District Office Conference Room
40 Beecher Road South

Agenda

- I. **Call to Order**
- II. **Items for Discussion**
 - A. Monthly Summary Financial Report through February 28, 2013
 - B. Monthly Detail Financial Report through February 28, 2013
 - C. Combining Financial Statements through February 28, 2013
 - D. Other
 - 1. 2011/12 Audit
 - 2. 2012/13 Superintendent's Surplus Recommendations
 - 3. 2013/14 Budget Update
- III. **Adjourn**

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY SUMMARY FINANCIAL REPORT
For 8 Months Ended February 28, 2013**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under	
100	TOTAL SALARIES	7,539,882	741,117	593,264	147,853	4,377,413	4,323,599	53,814	1.
200	TOTAL BENEFITS	2,695,236	258,090	205,922	52,167	1,614,526	1,525,907	88,619	2.
300	TOTAL PROFESSIONAL SERVICES	356,083	34,387	14,849	19,537	191,044	192,514	(1,470)	3.
400	TOTAL PROPERTY SERVICES	620,944	69,941	32,701	37,240	331,249	261,554	69,694	4.
500	TOTAL OTHER PURCHASED SERVICES	1,191,974	130,700	77,628	53,072	696,153	705,130	(8,977)	5.
600	TOTAL SUPPLIES & MATERIALS	303,413	27,687	10,656	17,031	163,886	160,363	3,523	6.
700	TOTAL PROPERTY	33,000	4,225	200	4,025	5,350	5,777	(427)	7.
800	TOTAL DUES AND FEES	77,466	4,267	31,761	(27,494)	63,684	53,523	10,160	8.
	TOTAL ADOPTED BUDGET	12,817,998	1,270,415	966,982	303,433	7,443,304	7,228,367	214,936	

COMMENTS

1. Custodial Overtime Timing \$9,947; Other Pay Related timing: \$17,650; Savings from certified staff changes \$26,217.
2. Health Insurance Savings \$82,017; Premium cost sharing timing \$6,602.
3. Substitutes expense (\$8,227); Legal Fees timing \$6,757.
4. Heating Oil savings / timing \$69,694.
5. Workers Compensation (\$11,650); Interns savings \$4,103; Other Purch Svcs timing (\$1,430).
6. Instructional Supplies timing \$3,523.
7. Equipment timing (\$427).
8. Unemployment savings \$10,160.

SPECIAL EDUCATION BREAKOUT

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	37,500	3,750	33,623	(29,873)	30,000	33,623	(3,623)
3901	CONSULTANTS	18,000	1,800	5,155	(3,355)	14,400	7,600	6,800
510	TRANSPORTATION	128,300	12,830	7,353	5,477	102,640	79,463	23,177
560	TUITION	142,000	14,200	42,880	(28,680)	113,600	131,636	(18,036)
	TOTALS	325,800	32,580	89,011	(56,431)	260,640	252,322	8,318

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 8 Months Ended: February 28, 2013

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year End Balance
110	Administrators	616,929		431,886	190,729	101%	(5,686)	-	(5,686)
120	Teachers - Regular	4,518,986		2,513,941	1,948,253	99%	56,792	29,220	27,572
120	Teachers - Special Education	777,420		422,851	338,900	98%	15,669	-	15,669
1201	Psychologist	166,595		90,397	76,198	100%	-	-	-
1203	Counselor	40,841		22,079	18,762	100%	-	-	-
		-							
	Sub-Total Certified Salaries	6,120,771	-	3,481,154	2,572,842	99%	66,775	29,220	37,555
1303	Custodians	360,365		211,166	87,982	83%	61,217	61,217	0
140	Nurses	129,572		65,012	50,832	89%	13,728	2,800	10,928
150	Secretaries, Clerical	305,965		209,646	93,006	99%	3,313	3,313	-
160	Paraprofessionals	367,365		206,342	159,514	100%	1,509	-	1,509
1601	Special Education Paraprofess.	227,927		138,946	88,981	100%	-	-	-
190	Salaries, Miscellaneous	27,917		11,334	7,177	66%	9,406	9,406	-
							-		
	Sub-Total Non-Certified Salaries	1,419,111	-	842,445	487,493	94%	89,173	76,736	12,437
	TOTAL SALARIES	7,539,882	-	4,323,599	3,060,335	98%	155,948	105,956	49,992
1906	Retirement - Sick Pay-Out	-		-	-	#####	-	-	-
220	FICA	232,956		111,449	-	48%	121,507	121,507	-
230	Merf	145,740		116,033		80%	29,707	29,707	-
270	Medical Insurance	2,266,380		1,282,304	787,584	91%	196,492	58,283	138,209
280	Life Insurance	34,960		12,961	6,477	56%	15,521	15,521	-
2902	Other Employee Benefits	15,200		3,160	1,880	33%	10,160	5,160	5,000
	TOTAL BENEFITS	2,695,236	-	1,525,907	795,941	86%	373,388	230,179	143,209

**WOODBRIE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 8 Months Ended: February 28, 2013

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	66,800		20,644	36,323	85%	9,833	9,833	-
330	Legal Fees	40,000		6,048	18,953	63%	15,000	15,000	-
340	Software Support	13,078		3,495	883	33%	8,700	8,700	-
350	Substitutes	28,000		25,411	20,161	163%	(17,572)	-	(17,572)
390/01	OT/PT/Consultant Services	51,500		9,765	41,504	100%	231	231	-
3902	Financial Audit	15,291		1,770	-	12%	13,521	13,521	-
390	Other Prof/Tech. Services	141,414		125,382	13,674	98%	2,359	2,359	-
	TOTAL PROFESSIONAL SERVICES	356,083	-	192,514	131,498	91%	32,071	49,643	(17,572)
410/01	Utilities - Electric and Water	253,660		104,939	146,207	99%	2,513	-	2,513
420	Heating Oil	179,118		178	133,000	74%	45,940	-	45,940
430	Repairs and Maintenance	37,452		16,002	18,858	93%	2,591	2,591	-
450	Leases and Rentals	50,654		27,784	22,870	100%	-	-	-
4501	Building Improvements	21,100		50,252	4,472	259%	(33,623)	-	(33,623)
490	Other Purchased Services	24,801		15,814	8,424	98%	563	563	-
4901	Service Contracts	54,159		46,585	7,574	100%	-	-	-
	TOTAL PROPERTY SERVICES	620,944	-	261,554	341,405	97%	17,984	3,154	14,830
510	Pupil Transportation-Regular	458,997		285,360	173,637	100%	-	-	-
510	Pupil Transportation-Spec. Educ.	136,400		80,622	55,778	100%	-	-	-
520	Insurance-General Liability	87,000		64,339	22,661	100%	-	-	-
5201	Worker's Compensation	93,184		107,349	783	116%	(14,948)	-	(14,948)
530	Telephone Services	16,670		5,669	11,001	100%	-	-	-
535	Internet	9,436		30	1,651	18%	7,755	7,755	-
537	Postage	5,400		761	2,825	66%	1,814	1,814	-
540	Advertising	2,800		435	-	16%	2,366	2,366	-
550	Interns	127,710		38,467	77,533	91%	11,710	-	11,710
560	Tuition	239,102		120,009	119,093	100%	-	-	-
590	Other Purchased Services	15,275		2,089	1,022	20%	12,164	23,164	(11,000)
	TOTAL OTHER PURCH SERVICES	1,191,974	-	705,130	465,985	98%	20,859	35,098	(14,238)

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 8 Months Ended: February 28, 2013

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	142,950		83,453	20,977	73%	38,520	38,520	-
620	Computer Software	55,671		25,505	1,755	49%	28,411	28,411	-
625	Supplies Nurses	1,800		867	-	48%	933	933	-
630	Supplies Custodial	45,792		22,683	15,794	84%	7,315	7,315	-
635	Supplies Office	11,500		9,279	1,262	92%	959	959	-
640	Books and Audio Visual	18,000		5,694	11,519	96%	787	787	-
645	Subscriptions	13,900		9,015	1,622	77%	3,263	3,263	-
650	Testing	10,000		2,383	2,638	50%	4,979	4,979	-
690	Misc. Supplies	3,800		1,484	2,316	100%	-	-	-
	TOTAL SUPPLIES & MATERIALS	303,413	-	160,363	57,882	72%	85,169	85,169	-
730	Equipment - Office	-				0%	-	-	-
732	Computer Hardware	10,600		5,600	-	0%	5,000	5,000	-
735	Equipment - Teaching	15,550		238	628	6%	14,684	14,684	-
740	Equipment - Building	4,600		1,608	2,992	100%	-	-	-
745	Furniture	2,250		385	-	17%	1,865	1,865	-
	TOTAL PROPERTY	33,000	-	7,831	3,620	35%	21,549	21,549	-
810	Dues and Fees	32,174	-	18,466	818	60%	12,890	12,890	-
825	Unemployment	12,596	-	425	-	3%	12,171	2,500	9,671
900	Other Fees	32,696		32,578	118	100%	-	-	-
	TOTAL DUES AND FEES	77,466	-	51,469	936	68%	25,061	15,390	9,671
	TOTAL ADOPTED BUDGET	12,817,998	-	7,228,367	4,857,601	94%	732,029	546,138	185,892

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2012 - 2013

March 2013

OBJECTS 110-120 – CERTIFIED STAFF

The net projected surplus reflects savings from staff changes and resignations.

OBJECT 140 – NURSE

The net projected surplus reflects savings from a partial year staff vacancy.

OBJECT 160 – PARAPROFESSIONALS

The net projected surplus reflects savings from a partial year staff vacancy.

OBJECT 270 – MEDICAL INSURANCE

The projected surplus is the result of favorable premium renewal rates obtained after budget submission.

OBJECT 2902 – OTHER EMPLOYEE BENEFITS

The net projected surplus reflects savings from lower than expected level of course reimbursements.

OBJECT 350 – SUBSTITUTES

The projected deficit is the result of providing coverage for staff members on leave.

OBJECT 410 – UTILITIES ELECTRIC & WATER

The projected surplus is based on switching to more competitive rate for transmission of electricity.

OBJECT 420 – HEATING OIL

The projected surplus is a result of anticipated conversion to natural gas energy heating. We will continue to monitor monthly for potential additional savings.

OBJECT 4501 – BUILDING IMPROVEMENTS

The projected deficit is a result of the cost of converting 2 burners to dual-fuel.

OBJECT 5201 – WORKER'S COMPENSATION

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of claims experience rating.

OBJECT 550 – INTERNS

The savings is the result of vacancy of one intern.

OBJECT 590 – OTHER PURCHASED SERVICES

The projected deficit is the result of cost of snow removal for Winter Storm Nemo.

OBJECT 825 – UNEMPLOYMENT

The projected surplus is based on favorable year to date claims trend.

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 8 Months Ended 02/28/13 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 452,588	\$ 124,000	\$ 196,438	\$ 16,576	\$ 81,122	\$ 3,934	\$ 30,518
Intergovernmental	17,685	17,685	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	38	38	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Total revenues/additions	470,311	141,723	196,438	16,576	81,122	3,934	30,518
Expenditures:							
Wages, FICA, MERF	303,493	66,875	167,053	-	67,465	2,100	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	63,070	63,070	-	-	-	-	-
Equipment	26	-	26	-	-	-	-
Other Expenses	103,140	10,458	35,279	18,328	8,198	312	30,565
Deductions	-	-	-	-	-	-	-
Total expenditures/deductions	469,729	140,403	202,358	18,328	75,663	2,412	\$ 30,565
Excess (deficiency) of revenues over expenditures before operating transfer in	629	1,320	(5,920)	(1,752)	5,459	1,522	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	629	1,320	(5,920)	(1,752)	5,459	1,522	
Fund Balance, ending	\$ 123,733	\$ 57,156	\$ 29,002	\$ 2,562	\$ 19,395	\$ 15,618	
BOE Year to Date Cost of Health Insurance		\$ 15,739					



INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Finance
Town of Woodbridge, Connecticut

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut, (the "Town") as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Woodbridge, Connecticut as of June 30, 2012, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2012 on our consideration of the Town of Woodbridge, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Woodbridge, Connecticut's basic financial statements. The introductory section, supplemental nonmajor combining and individual fund statements and schedules and other schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplemental nonmajor combining and individual fund statements and schedules and other schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental nonmajor combining and individual fund statements and schedules and other schedules are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

McGladrey LLP

New Haven, Connecticut
December 24, 2012

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -
 BUDGETARY BASIS - GENERAL FUND
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PROPERTY TAXES				
Property taxes - current	\$ 39,421,876	\$ 39,421,876	\$ 39,176,474	\$ (245,402)
Property taxes - prior years	125,000	125,000	227,687	102,687
Suspense list	-	-	2,906	2,906
Payment in lieu of taxes	-	-	369,004	369,004
Interest	110,000	110,000	141,243	31,243
Lien fees	5,000	5,000	6,888	1,888
Total property taxes	39,661,876	39,661,876	39,924,202	262,326
INTERGOVERNMENTAL				
Education equalization	721,370	721,370	723,081	1,711
School transportation	4,066	4,066	3,813	(253)
Special education - excess cost	27,032	27,032	41,208	14,176
State tax grants	73,689	73,689	67,884	(5,805)
Pequot grant	11,681	11,681	11,787	106
School Construction Reimbursement	91,172	91,172	91,190	18
Town aid roads	122,315	122,315	122,213	(102)
Miscellaneous	7,000	104,915	418,376	313,461
Total intergovernmental	1,058,325	1,156,240	1,479,552	323,312
CHARGES FOR SERVICES				
Real estate conveyance tax	130,000	130,000	127,909	(2,091)
Town Clerk's office	90,000	90,000	88,602	(1,398)
Public Safety fees	4,200	4,200	6,431	2,231
Zoning permits	1,500	1,500	3,876	2,376
Zoning hearing and regulations	15,000	18,300	10,405	(7,895)
Burglar alarm fees	5,000	5,000	3,975	(1,025)
Building permits	130,000	130,000	154,205	24,205
Transfer Station fees	30,000	30,000	34,053	4,053
Recreation fees	185,000	185,000	128,167	(56,833)
Rentals - pool	12,000	12,000	14,914	2,914
Rentals - center	52,000	52,000	49,258	(2,742)
Rentals - gym	4,500	4,500	2,919	(1,581)
Library fines and fees	14,500	14,500	14,261	(239)
Senior program fees	2,500	2,500	1,047	(1,453)
Tuition	25,000	25,000	6,600	(18,400)
Field Rentals	-	-	525	525
School Resource Officer - Amity	50,000	50,000	32,331	(17,669)

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL -
 BUDGETARY BASIS - GENERAL FUND, Continued
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
CHARGES FOR SERVICES, Continued				
Animal Control fees	1,500	1,500	135	(1,365)
Street excavation permits	-	-	170	170
Total charges for services	752,700	756,000	679,783	(76,217)
INVESTMENT INCOME	75,000	75,000	23,674	(51,326)
OTHER REVENUE				
Telephone access line grant	-	-	27,851	27,851
Anticipated gifts	8,917	8,917	5,908	(3,009)
Amity Budget Surplus	95,970	95,970	95,970	-
Replacements/Miscellaneous	25,000	34,500	24,754	(9,746)
Medical Reserve	286,825	286,825	286,825	-
GNH Regional sewer payment in lieu of taxes	5,300	5,300	5,300	-
Total other revenue	422,012	431,512	446,608	15,096
Total revenues	41,969,913	42,080,628	42,553,819	473,191
OTHER FINANCING SOURCES				
Transfers in:				
Private Duty	-	-	34,153	34,153
Woodbridge Country Club	-	91,334	91,334	-
Other	4,000	4,000	3,765	(235)
Total transfers in	4,000	95,334	129,252	33,918
Appropriation of fund balance	400,000	400,000	-	(400,000)
Total other financing sources	404,000	495,334	129,252	(366,082)
Total	\$ 42,373,913	\$ 42,575,962	\$ 42,683,071	\$ 107,109

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL -
 BUDGETARY BASIS - GENERAL FUND
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
Board of Selectmen	\$ 390,305	\$ 463,941	\$ 463,941	\$ -
Probate	12,500	12,500	12,195	305
Town Clerk	187,842	190,564	190,504	60
Registrar of Voters	48,350	48,350	28,242	20,108
Government Access Television	16,970	29,624	29,332	292
General Administration	263,716	265,716	248,774	16,942
Information Systems	92,641	94,641	93,816	825
Department of Finance	296,700	313,238	313,163	75
Tax Collector	119,257	122,561	122,081	480
Assessor	148,128	150,901	147,212	3,689
Board of Tax Review	2,200	2,200	1,979	221
Board of Finance	295,912	45,951	44,792	1,159
Planning and Zoning	35,546	40,921	40,786	135
Zoning Board of Appeals	7,010	6,245	5,359	886
Thomas Darling House	8,917	13,917	8,958	4,959
Conservation Commission	2,000	2,000	150	1,850
Inland Wetland Commission	52,186	51,451	47,381	4,070
Total general government	1,980,180	1,854,721	1,798,665	56,056
BOARD OF EDUCATION	12,343,940	12,343,940	12,340,612	3,328
PUBLIC SAFETY				
Police Department	2,609,144	2,719,107	2,719,072	35
Emergency Medical Services	289,103	289,103	288,541	562
Former Fire Station	15,300	9,856	5,178	4,678
Fire Commission	587,672	631,733	631,615	118
District Animal Control	76,652	137,768	137,768	-
Total public safety	3,577,871	3,787,567	3,782,174	5,393
PUBLIC WORKS				
General Public Works	1,195,343	1,252,546	1,236,625	15,921
Building Department	162,638	162,638	160,730	1,908
Waste Management	553,214	553,214	529,257	23,957
Building Maintenance	416,970	425,970	425,966	4
The Center	115,725	115,725	110,328	5,397
Remediation	8,536	10,436	10,412	24
Total public works	2,452,426	2,520,529	2,473,318	47,211

(Continued)

TOWN OF WOODBRIDGE, CONNECTICUT

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL -
 BUDGETARY BASIS - GENERAL FUND, Continued
 For the Year Ended June 30, 2012

	Budgeted Amounts		Actual Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
TOWN LIBRARY	724,330	737,330	737,134	196
RECREATION				
Recreation Department	491,181	491,181	466,432	24,749
Pool and Gym	89,444	91,154	90,149	1,005
Country Club of Woodbridge	20,050	75,098	75,098	-
Parks Department	190,488	200,588	199,612	976
Total recreation	<u>791,163</u>	<u>858,021</u>	<u>831,291</u>	<u>26,730</u>
HUMAN SERVICES	402,238	402,238	376,047	26,191
EMPLOYEE BENEFITS	3,907,236	3,736,147	3,711,434	24,713
AMITY REGIONAL SCHOOL DISTRICT	12,815,619	12,815,619	12,815,619	-
DEBT SERVICE	2,263,410	2,263,410	2,263,410	-
Total expenditures	<u>41,258,413</u>	<u>41,319,522</u>	<u>41,129,704</u>	<u>189,818</u>
OTHER FINANCING USES				
Transfers out	1,115,500	1,256,440	1,256,440	-
Total	<u>\$ 42,373,913</u>	<u>\$ 42,575,962</u>	<u>\$ 42,386,144</u>	<u>\$ 189,818</u>