

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 9,237,052	\$ 9,237,052	\$ 8,977,341	\$ (259,711)
Tax revenue (prior years)	407,500	407,500	348,657	(58,843)
Total tax revenue	9,644,552	9,644,552	9,325,998	(318,554)
Fees/ Non-tax revenue				
Interest on taxes	200,000	200,000	213,681	13,681
City clerk fees	330,000	330,000	444,546	114,546
VIN check fees	3,500	3,500	2,840	(660)
Probate fees	8,500	8,500	5,560	(2,940)
Reports/copying fees	4,000	4,000	2,976	(1,024)
Fingerprinting	-	-	210	210
Certificates of occupancy	5,000	5,000	4,380	(620)
Hazardous material permits	3,000	3,000	2,850	(150)
Building permits	45,000	45,000	36,694	(8,306)
Plumbing permits	10,000	10,000	9,606	(394)
Electrical permits	9,000	9,000	12,812	3,812
Traffic fines	189,334	189,334	171,113	(18,221)
Minimum housing fees	12,000	12,000	2,235	(9,765)
A.A. C. fees	20,000	20,000	16,393	(3,607)
Library fines	200	200	692	492
Dog officer fines	4,000	4,000	294	(3,706)
Investment interest	20,000	20,000	35,606	15,606
Total Fees/non tax revenue	863,534	863,534	962,488	98,954
State revenue				
General revenue sharing	1,346,691	1,346,691	526,851	(819,840)
Tangible phase out	-	-	846,020	846,020
MV Phase out	1,208,411	1,208,411	1,208,411	-
Distressed Comm. Aid	177,470	177,470	225,250	47,780
Non profit organization (PILOT)	19,221	19,221	21,449	2,228
Telephone tax	294,762	294,762	220,423	(74,339)
Hotel/Meal tax	87,083	87,083	104,363	17,280
Police/fire incentive	22,986	22,986	23,724	738
School Housing aid	1,875,474	1,875,474	1,844,396	(31,078)
Emergency Management	2,996	2,996	26,721	23,725
Total State revenue	5,035,094	5,035,094	5,047,608	12,514
Departmental revenue				
Scrap metal	500	500	1,651	1,151
Prop preservation revenue	3,230	3,230	3,583	353
Misc. departmental revenue	2,000	2,000	1,234	(766)
Public works	-	-	24,213	24,213
Rescue runs	130,000	130,000	102,715	(27,285)
Total departmental revenue	135,730	135,730	133,396	(2,334)
Other income				
Restitution	-	-	3,479	3,479
Water rebate	1,000,000	-	0	-
Lease/rental income	4,200	4,200	4,200	-
Athletic Fees	1,000	1,000	810	(190)
Local revenue	13,514	13,514	13,514	-
Housing Authority	64,000	64,000	62,353	(1,647)
Detention center	308,451	308,451	308,451	-
Misc. other revenue	5,000	5,000	23,043	18,043
Total other income	1,396,165	396,165	415,850	19,685
Total revenues	17,075,075	16,075,075	15,885,340	(189,735)

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GENERAL GOVERNMENT				
Mayor				
Salaries	94,568	94,568	94,932	(364)
Non capital Equipment	1,235	1,235	1,470	(235)
Education & training	500	500	1,164	(664)
Donations	4,000	4,000	3,267	733
Expense account	2,500	2,500	2,153	347
Total Mayor	102,803	102,803	102,986	(183)
City council				
Salaries	15,000	15,000	15,000	-
Camera operator	6,000	6,000	5,500	500
General (video)	750	750	1,021	(271)
Expense account	2,000	2,000	961	1,039
Total city council	23,750	23,750	22,482	1,268
City clerk				
Salaries	132,739	140,739	138,795	1,944
Overtime	1,000	1,000	3,312	(2,312)
Dues/subscriptions	350	350	361	(11)
Non-capital equipment	2,000	2,000	2,037	(37)
Other professional services	39,600	39,600	43,358	(3,758)
Meetings & conferences	1,500	1,500	988	512
Education & training	725	725	-	725
Total city clerk	177,914	185,914	188,851	(2,937)
Personnel				
Salaries	62,025	62,025	39,456	22,569
Dues/subscriptions	-	58	58	-
Non capital equipment	1,735	92	-	92
Advertising	5,000	5,906	6,301	(395)
Other professional services	3,600	15,600	39,359	(23,759)
Meeting & conference fees	100	279	279	-
Education & training	-	500	275	225
Testing	5,000	5,000	9,425	(4,425)
Total personnel	77,460	89,460	95,153	(5,693)
Legal				
Salaries	108,225	109,725	111,092	(1,367)
Dues/subscriptions	2,500	2,500	3,484	(984)
Non capital equipment	1,000	360	-	360
Meetings & conferences	-	140	140	-
Education & training	700	1,200	1,175	25
Expense account	2,000	2,000	2,029	(29)
Total legal	114,425	115,925	117,920	(1,995)
Tax assessor				
Salaries	77,850	77,850	65,869	11,981
Overtime	1,200	1,200	6,090	(4,890)
Dues/subscriptions	1,265	1,265	1,616	(351)
Advertising	790	790	366	424
Other professional services	9,850	9,850	7,689	2,161
Meetings & Conferences	950	950	47	903
Revaluation service	10,000	10,000	-	10,000
Education & Training	1,300	1,300	300	1,000
Total tax assessor	103,205	103,205	81,977	21,228

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SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Finance				
Salaries	217,431	217,431	208,529	8,902
Overtime	3,000	3,000	7,016	(4,016)
Postage	22,000	22,000	14,860	7,140
Dues/subscriptions	450	450	476	(26)
Non-capitol equipment	3,000	3,000	370	2,630
Collection agency	3,500	3,500	14,909	(11,409)
Accounting/auditing	27,500	27,500	27,204	296
Other professional services	24,000	24,000	23,828	172
Meetings & conferences	140	140	55	85
Contract R & M	500	500	140	360
Education & Training	4,240	4,240	1,122	3,118
Total finance	305,761	305,761	298,509	7,252
Board of canvassers				
Salaries	46,200	46,200	46,378	(178)
City sergeant	2,000	2,000	2,000	-
Election workers	12,800	12,800	12,350	450
Office supplies	200	200	56	144
Advertising	1,392	1,392	719	673
Other professional services	500	500	-	500
Meetings & Conferences	195	195	220	(25)
Total board of canvassers	63,287	63,287	61,723	1,564
City property				
Salaries	25,834	25,834	26,879	(1,045)
Overtime	2,000	2,000	2,110	(110)
Office supplies	18,000	18,000	17,789	211
Other supplies	3,000	3,000	3,742	(742)
Heating	20,000	20,000	26,877	(6,877)
Non-capital equipment	2,000	2,000	1,945	55
Telephone	54,000	54,000	56,583	(2,583)
Advertising	8,000	8,000	13,227	(5,227)
Electric	83,000	83,000	85,017	(2,017)
General R & M	5,000	5,000	10,267	(5,267)
Travel cost	750	750	428	322
Water	15,000	15,000	12,162	2,838
Consulting services	15,000	15,000	15,050	(50)
Other professional fees	-	-	6,797	(6,797)
Contracts, R & M	25,000	25,000	18,216	6,784
General liability insurance	135,000	145,000	129,620	15,380
Workers compensation	90,000	90,000	91,598	(1,598)
Misc. city property	18,107	18,107	19,868	(1,761)
Total city property	519,691	529,691	538,175	(8,484)
City boards				
Pension board	675	675	694	(19)
Personnel board	675	675	619	56
Library board	675	675	225	450
Purchasing board	675	675	675	-
Appeals board	900	900	900	-
Recreation board	675	675	619	56
Planning board	1,125	1,125	675	450
Zoning board	1,750	1,750	1,542	208
Canvassers board	2,100	2,100	1,859	241
Housing authority board	2,750	2,750	2,173	577
Total city boards	12,000	12,000	9,981	2,019
Total general government	1,500,296	1,531,796	1,517,757	14,039

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SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Police department				
Salaries	1,871,058	1,871,058	1,692,803	178,255
Police trainee wages	18,000	18,000	24,300	(6,300)
Parking violations officer	13,520	13,520	13,479	41
Overtime	150,000	190,000	367,409	(177,409)
Holiday pay	83,034	83,034	81,109	1,925
Longevity pay	67,547	67,547	67,547	-
Clerk longevity pay	2,420	2,420	2,315	105
Federal grants match	10,000	10,000	8,503	1,497
Clothing/tool allowances	89,100	89,100	88,392	708
Office supplies	6,000	8,000	6,589	1,411
Other supplies	3,500	4,000	3,747	253
Heating fuel	6,500	6,500	5,787	713
Vehicle fuel	48,900	48,900	64,118	(15,218)
Dues/subscriptions	2,000	2,000	1,986	14
Detective supplies	6,500	8,500	6,608	1,892
Non-capital equipment	10,000	11,200	10,245	955
General R & M	20,000	20,000	14,994	5,006
Vehicle R & M	30,000	30,000	32,277	(2,277)
Other professional services	19,000	22,300	21,869	431
Meetings & conferences	600	600	36	564
Finger printing	2,500	2,500	2,760	(260)
Education & training	15,000	15,000	13,391	1,609
College tuitions	45,000	36,000	23,469	12,531
State incentive	15,879	15,879	18,783	(2,904)
Special Investigations	20,000	20,000	21,020	(1,020)
Code Compliance	5,000	5,000	5,683	(683)
Total police department	2,561,058	2,601,058	2,599,219	1,839
Fire department				
Salaries	1,531,237	1,531,237	1,536,919	(5,682)
Overtime	500,000	540,000	594,111	(54,111)
Holiday pay	94,604	94,604	94,544	60
Longevity pay	71,393	71,393	71,393	-
Out of rank pay	20,000	20,000	23,372	(3,372)
Rescue pay	14,560	14,560	14,840	(280)
Mechanics pay	4,680	4,680	4,770	(90)
Clothing/tool allowance	73,075	73,075	73,075	-
Other supplies	26,500	26,500	23,458	3,042
Heating fuel	7,500	7,500	10,607	(3,107)
Vehicle fuel	6,000	6,000	11,838	(5,838)
Dues/subscriptions	400	400	416	(16)
Non-capital equipment	60,500	60,500	17,686	42,814
General R & M	4,200	4,200	5,710	(1,510)
Vehicle R & M	30,000	30,000	39,633	(9,633)
Other professional services	12,500	12,500	14,853	(2,353)
Education & training	6,000	6,000	5,962	38
State incentive	7,107	7,107	7,619	(512)
Fire fighter equipment	8,000	8,000	2,665	5,335
Total fire department	2,478,256	2,518,256	2,553,471	(35,215)
Probate court				
Salaries	6,825	6,825	6,825	-
Municipal court				
Salaries	65,854	65,854	57,076	8,778
Office supplies	1,800	1,800	1,660	140
Non-capital Equipment	2,000	1,400	868	532
Other Professional Services	3,400	4,000	4,224	(224)
Total municipal court	73,054	73,054	63,828	9,226

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
PUBLIC SAFETY				
Animal control				
Salaries	13,520	13,520	13,479	41
Clothing/tool allowance	350	350	346	4
Non-capital equipment	800	800	787	13
Meeting & conferences	500	500	55	445
Education & training	800	800	-	800
Boarding of animals	15,000	15,000	7,504	7,496
Total animal control	30,970	30,970	22,171	8,799
Inspection officers				
Plumbing officer	4,037	4,037	4,037	-
License officer	932	932	932	-
Electrical inspector	4,037	4,037	4,037	-
Total inspection officers	9,006	9,006	9,006	-
Minimum housing				
Salaries	154,299	154,299	147,891	6,408
Overtime	-	-	27	(27)
Longevity pay	4,246	4,246	2,026	2,220
Other supplies	550	550	64	486
Dues & subscriptions	200	200	130	70
Non-capital equipment	-	1,630	-	1,630
Meeting & conferences	200	200	-	200
Education & training	300	300	300	-
Property protection	6,000	4,370	1,296	3,074
Total minimum housing	165,795	165,795	151,734	14,061
Total public safety	5,324,964	5,404,964	5,406,254	(1,290)
PUBLIC WORKS				
Highway department				
Salaries	740,950	740,950	723,866	17,084
Overtime	36,225	61,225	69,888	(8,663)
Longevity pay	19,901	19,901	19,088	813
Specialty pay	-	-	522	(522)
Clothing/tool allowance	5,625	5,625	4,675	950
Other supplies	7,000	7,000	7,632	(632)
Heating fuel	6,500	6,500	9,691	(3,191)
Vehicle Fuel	28,000	28,000	33,098	(5,098)
Non-capital equipment	10,000	10,000	5,220	4,780
Winter road supplies	15,000	25,000	24,614	386
General R & M	12,000	12,000	7,094	4,906
Vehicle R & M	50,000	55,000	73,116	(18,116)
Road R & M	30,000	30,000	14,251	15,749
Education & training	180	180	271	(91)
Water Lines R & M	20,000	20,000	8,510	11,490
Traffic Signal R & M	25,000	25,000	8,031	16,969
Rentals	4,000	4,000	1,375	2,625
Misc. Highway	4,000	4,000	7,319	(3,319)
Total highway department	1,014,381	1,054,381	1,018,261	36,120
Public works obligations				
Hydrants	85,416	85,416	86,124	(708)
Sewer/ NBC	13,000	13,000	12,882	118
Solid waste removal/disposal	227,500	277,500	279,975	(2,475)
Street lights	105,000	105,000	117,600	(12,600)
Total public works obligations	430,916	480,916	496,581	(15,665)
Total public works	1,445,297	1,535,297	1,514,842	20,455

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
PUBLIC EDUCATION				
Library				
Salaries	154,295	154,295	140,722	13,573
Overtime	-	-	-	-
Longevity	6,537	6,537	6,537	-
Office supplies	1,600	1,600	1,565	35
Other supplies	1,600	2,950	2,506	444
Heating fuel	7,000	7,000	6,162	838
Dues/subscriptions	1,300	1,477	1,383	94
Books	12,500	12,500	12,495	5
Electric	5,300	5,300	4,291	1,009
Other professional services	8,000	6,473	2,558	3,915
Education & training	250	250	200	50
Total public education	198,382	198,382	178,419	19,963
PUBLIC RECREATION				
Recreation				
Salaries	96,627	96,627	93,273	3,354
Other supplies	7,000	5,500	5,394	106
Non-capital equipment	10,500	10,500	9,867	633
General R & M	8,000	9,500	10,614	(1,114)
YMCA contract	50,000	50,000	50,000	-
Other professional services	2,000	2,000	1,885	115
Public events & activities	3,000	3,000	2,876	124
Rentals	2,000	2,000	2,000	-
Team subsidy	5,000	5,000	5,000	-
Misc. recreation	5,000	5,000	4,874	126
Total recreation	189,127	189,127	185,783	3,344
Celebrations				
Decorations	2,000	1,200	650	550
Veterans Council	2,000	2,000	2,000	-
Community activities	9,200	10,000	9,962	38
Sponsorships	550	550	250	300
Special events	-	-	-	-
Total celebrations	13,750	13,750	12,862	888
CHANNEL ONE				
Salaries	75,375	75,375	77,518	(2,143)
Total Channel One	75,375	75,375	77,518	(2,143)
Total public recreation	278,252	278,252	276,163	2,089
MUNICIPAL DEBT SERVICE				
Bond principal	1,145,000	1,145,000	1,145,000	-
Bond interest	680,830	680,830	680,830	-
Paying agency fees	4,000	2,500	1,000	1,500
Lease purchase	133,628	133,628	132,582	1,046
Total municipal debt service	1,963,458	1,961,958	1,959,412	2,546
CONTINGENCY				
Legal contingencies	60,000	60,000	94,886	(34,886)
Contingent/salaries	-	-	-	-
General contingencies	22,000	22,000	18,746	3,254
Total contingency	82,000	82,000	113,632	(31,632)

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2005**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EMPLOYEE BENEFITS				
Social security 6.2%	149,156	149,156	159,941	(10,785)
Medicare 1.45%	86,844	86,844	94,344	(7,500)
Municipal State pension	111,369	111,369	114,359	(2,990)
Compensated absences	100,823	100,823	87,304	13,519
Unemployment compensation	10,000	10,000	52,557	(42,557)
Medical insurance	2,331,826	2,151,826	2,154,923	(3,097)
Dental insurance	131,049	111,049	88,981	22,068
Public safety pension	1,817,888	817,888	817,888	-
Injuries/medical	2,000	2,000	4,073	(2,073)
Total employee benefits	4,740,955	3,540,955	3,574,370	(33,415)
RETIREMENT				
Police retirement	612,781	612,781	612,781	-
Fire retirement	611,690	611,690	611,690	-
Total retirement	1,224,471	1,224,471	1,224,471	-
MAJOR PURCHASES				
Building	110,000	110,000	10,181	99,819
Improvements (other than bldg.)	179,615	179,615	129,041	50,574
Machinery & equipment	27,385	27,385	28,646	(1,261)
Total major purchases	317,000	317,000	167,868	149,132
Total expenditures	17,075,075	16,075,075	15,933,188	141,887
Other financing sources (use)				
Lease proceeds			50,930	50,930
Transfers from other funds			59,942	59,942
Transfers to other funds			(100,000)	(100,000)
Total other financing sources (uses)	0	0	10,872	10,872
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	(36,976)	\$ (36,976)

Adjustments required under generally accepted accounting principles:

Property tax revenue - sixty day rule	123,253
Prior years property tax revenue - sixty day rule	(98,708)
Change in reserve for encumbrances	14,886
	<u>\$ 2,455</u>