

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 9,197,062	\$ 9,197,062	\$ 9,180,562	\$ (16,500)
Tax revenue (prior years)	407,500	407,500	383,611	(23,889)
Total tax revenue	9,604,562	9,604,562	9,564,173	(40,389)
Fees/ Non-tax revenue				
Interest on taxes	220,000	220,000	185,094	(34,906)
City clerk fees	400,000	400,000	415,281	15,281
VIN check fees	3,000	3,000	1,765	(1,235)
Probate fees	3,500	3,500	15,443	11,943
Reports/copying fees	3,000	3,000	3,374	374
Fingerprinting	-	-	247	247
Fire code inspections	-	-	7,105	7,105
Other fire permits	-	-	746	746
Certificates of occupancy	4,500	4,500	2,775	(1,725)
Hazardous material permits	2,500	2,500	2,450	(50)
Building permits	143,750	143,750	166,758	23,008
Plumbing permits	34,375	34,375	29,190	(5,185)
Electrical permits	34,375	34,375	38,662	4,287
Traffic fines	200,000	200,000	237,470	37,470
Minimum housing fees	12,000	12,000	6,979	(5,021)
A.A. C. fees	16,000	16,000	16,089	89
Library fines	800	800	175	(625)
Dog officer fines	500	500	386	(114)
Investment interest	18,000	18,000	52,178	34,178
Total Fees/non tax revenue	1,096,300	1,096,300	1,182,167	85,867
State revenue				
General revenue sharing	1,399,052	1,399,052	564,619	(834,433)
Tangible phase out	-	-	1,129,238	1,129,238
MV Phase out	1,230,323	1,230,323	1,347,205	116,882
Distressed Comm. Aid	202,110	202,110	265,191	63,081
Non profit organization (PILOT)	18,062	18,062	-	(18,062)
Telephone tax	263,824	263,824	186,716	(77,108)
Hotel/Meal tax	106,206	106,206	88,214	(17,992)
Police/fire incentive	23,724	23,724	25,531	1,807
School Housing aid	1,843,976	1,843,976	1,854,956	10,980
Emergency Management	2,996	2,996	13,378	10,382
Total State revenue	5,090,273	5,090,273	5,475,048	384,775
Departmental revenue				
Scrap metal	600	600	1,854	1,254
Prop preservation revenue	1,500	1,500	1,930	430
Misc. departmental revenue	1,500	1,500	2,505	1,005
Public works	5,000	5,000	21,951	16,951
Rescue runs	100,000	100,000	104,734	4,734
Total departmental revenue	108,600	108,600	132,974	24,374
Other income				
Restitution	-	-	1,038	1,038
Water rebate	600,000	600,000	0	(600,000)
Lease/rental income	4,200	4,200	4,202	2
Athletic Fees	1,000	1,000	330	(670)
Local revenue	13,514	13,514	13,514	-
Housing Authority	64,000	64,000	62,659	(1,341)
Detention center	308,451	308,451	308,451	-
Misc. other revenue	10,000	10,000	40,972	30,972
Total other income	1,001,165	1,001,165	431,166	(569,999)
Total revenues	16,900,900	16,900,900	16,785,528	(115,372)

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SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
GENERAL GOVERNMENT				
Mayor				
Salaries	101,515	101,515	99,143	2,372
Office Supplies	-	-	28	(28)
Non capital Equipment	1,235	1,235	770	465
Education & training	500	500	-	500
Donations	4,000	4,000	3,997	3
Expense account	4,000	4,000	3,927	73
Total Mayor	111,250	111,250	107,865	3,385
City council				
Salaries	15,000	15,000	15,000	-
Camera operator	6,180	6,180	6,944	(764)
Non-Capital Equipment	5,000	5,000	5,470	(470)
General (video)	1,000	1,000	-	1,000
Expense account	1,000	1,000	813	187
Total city council	28,180	28,180	28,227	(47)
City clerk				
Salaries	152,335	152,335	152,251	84
Overtime	1,000	5,500	5,278	222
Dues/subscriptions	350	350	319	31
Non-capital equipment	2,000	500	516	(16)
Other professional services	42,500	48,500	34,775	13,725
Meetings & conferences	1,500	1,500	2,214	(714)
Education & training	725	725	611	114
Total city clerk	200,410	209,410	195,964	13,446
Personnel				
Salaries	66,486	81,486	74,210	7,276
Personnel overtime	-	-	94	(94)
Dues/subscriptions	-	-	40	(40)
Non capital equipment	1,000	-	-	-
Advertising	5,000	1,450	1,448	2
Other professional services	6,875	9,875	11,881	(2,006)
Meeting & conference fees	500	500	403	97
Education & training	3,000	-	-	-
Testing	4,000	8,550	8,537	13
Total personnel	86,861	101,861	96,613	5,248
Legal				
Salaries	116,072	121,072	122,947	(1,875)
Dues/subscriptions	2,500	3,900	3,664	236
Non capital equipment	500	100	-	100
Meetings & conferences	2,000	1,000	1,018	(18)
Education & training	700	700	275	425
Expense account	2,000	2,000	178	1,822
Total legal	123,772	128,772	128,082	690
Tax assessor				
Salaries	79,770	79,770	79,266	504
Overtime	1,200	1,200	1,087	113
Dues/subscriptions	1,265	1,265	1,098	167
Advertising	820	820	-	820
Other professional services	12,425	12,425	11,427	998
Meetings & Conferences	950	950	837	113
Revaluation service	-	-	-	-
Education & Training	1,300	1,300	315	985
Total tax assessor	97,730	97,730	94,030	3,700

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Finance				
Salaries				
Overtime	222,750	222,750	212,098	10,652
Postage	3,000	3,000	7,195	(4,195)
Dues/subscriptions	24,920	24,920	20,836	4,084
Non-capitol equipment	530	530	541	(11)
Collection agency	3,000	3,000	2,908	92
Accounting/auditing	3,500	3,500	17,555	(14,055)
Other professional services	25,100	25,100	26,210	(1,110)
Meetings & conferences	42,056	42,056	38,911	3,145
Contract R & M	300	300	90	210
Education & Training	600	600	140	460
Total finance	6,650	6,650	1,646	5,004
	332,406	332,406	328,130	4,276
Board of canvassers				
Salaries				
City sergeant	48,510	48,510	48,696	(186)
Election workers	2,060	2,060	2,060	-
Office supplies	10,400	6,400	5,775	625
Advertising	200	200	-	200
Other professional services	1,320	1,320	505	815
Meetings & Conferences	-	-	-	-
Total board of canvassers	225	225	90	135
	62,715	58,715	57,126	1,589
City property				
Salaries				
Overtime	53,217	53,217	53,288	(71)
Clothing	3,000	3,000	3,130	(130)
Office supplies	400	400	-	400
Other supplies	18,000	18,000	16,524	1,476
Janitorial Supplies	3,000	3,000	2,878	122
Heating	3,500	3,500	1,912	1,588
Dues/Subscriptions	20,000	20,000	15,582	4,418
Non-capital equipment	11,000	11,000	9,910	1,090
Telephone	2,000	2,000	1,033	967
Advertising	54,000	61,000	59,901	1,099
Electric	8,000	16,000	12,288	3,712
General R & M	83,000	93,000	103,213	(10,213)
Travel cost	7,000	7,000	6,118	882
Water	750	750	1,049	(299)
Consulting services	15,000	15,000	12,210	2,790
Contracts, R & M	10,000	10,000	12,950	(2,950)
General liability insurance	30,000	30,000	19,564	10,436
Vehicle Insurance	174,000	174,000	195,217	(21,217)
Workers compensation	-	-	818	(818)
Misc. city property	134,000	134,000	132,112	1,888
Total city property	3,000	3,000	3,962	(962)
	832,867	657,867	663,659	(5,792)
City boards				
Pension board	675	675	675	-
Personnel board	675	675	675	-
Library board	675	675	787	(112)
Purchasing board	675	675	731	(56)
Appeals board	900	900	788	112
Recreation board	675	675	506	169
Planning board	1,125	1,125	506	619
Zoning board	1,750	1,750	1,542	208
Canvassers board	2,100	2,100	1,575	525
Housing authority board	2,750	2,750	1,513	1,237
Total city boards	12,000	12,000	9,298	2,702
Total general government	1,688,191	1,738,191	1,708,994	29,197

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GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Police department				
Salaries	2,015,893	2,015,893	1,767,139	248,754
Police trainee wages	-	-	39,960	(39,960)
Parking violations officer	14,997	14,997	12,849	2,148
Overtime	175,000	185,000	405,127	(220,127)
Holiday pay	84,697	84,697	84,274	423
Longevity pay	69,795	69,795	69,795	-
Clerk longevity pay	2,362	2,362	3,899	(1,537)
Federal grants match	10,000	-	-	-
Clothing/tool allowances	98,452	101,452	100,015	1,437
Office supplies	6,000	7,000	6,926	74
Other supplies	4,000	5,000	5,532	(532)
Heating fuel	6,500	6,500	8,385	(1,885)
Vehicle fuel	57,000	57,000	102,804	(45,804)
Dues/subscriptions	2,000	2,000	1,891	109
Detective supplies	6,500	7,500	7,775	(275)
Non-capital equipment	10,000	10,500	10,541	(41)
General R & M	15,000	16,000	16,820	(820)
Vehicle R & M	32,000	36,500	37,865	(1,365)
Other professional services	25,000	20,200	19,364	836
Meetings & conferences	600	600	588	12
Finger printing	2,500	2,500	2,118	382
Education & training	18,000	20,000	20,047	(47)
College tuitions	30,000	30,800	43,579	(12,779)
State incentive	18,783	18,783	19,985	(1,202)
Special Investigations	10,000	10,000	7,230	2,770
Code Compliance	14,986	14,986	16,825	(1,839)
Total police department	2,730,065	2,740,065	2,811,333	(71,268)
Fire department				
Salaries	1,661,144	1,706,144	1,646,840	59,304
Overtime	300,000	310,000	444,621	(134,621)
Holiday pay	107,743	110,743	99,435	11,308
Longevity pay	81,309	83,309	72,170	11,139
Out of rank pay	25,000	25,000	17,052	7,948
Rescue pay	14,560	14,560	14,260	300
Fire EMT - Cardiac	-	-	6,140	(6,140)
Mechanics pay	4,680	4,680	5,205	(525)
Clothing/tool allowance	81,224	81,224	74,050	7,174
Other supplies	26,500	29,500	28,390	1,110
Heating fuel	9,000	9,000	13,841	(4,841)
Vehicle fuel	6,000	6,000	45	5,955
Dues/subscriptions	400	400	285	115
Non-capital equipment	44,500	34,500	33,108	1,392
General R & M	4,200	4,200	4,193	7
Vehicle R & M	28,000	35,000	32,367	2,633
Other professional services	6,000	6,000	3,399	2,601
Education & training	6,000	6,000	2,723	3,277
State incentive	7,619	7,619	8,215	(596)
Fire fighter equipment	6,000	6,000	5,214	786
Total fire department	2,419,879	2,479,879	2,511,553	(31,674)
Probate court				
Salaries	7,030	7,030	7,030	-
Municipal court				
Salaries	69,663	69,663	68,003	1,660
Longevity Pay	1,428	1,428	1,023	405
Office supplies	1,800	1,800	1,672	128
Non-capital Equipment	2,000	2,000	2,063	(63)
Other Professional Services	4,000	4,000	4,230	(230)
Total municipal court	78,891	78,891	76,991	1,900

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SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Animal control				
Salaries	14,997	14,997	12,849	2,148
Clothing/tool allowance	350	350	78	272
Non-capital equipment	800	1,450	1,090	360
Meeting & conferences	500	500	-	500
Education & training	400	400	-	400
Boarding of animals	15,000	4,350	2,922	1,428
Total animal control	32,047	22,047	16,939	5,108
Inspection officers				
Plumbing officer	4,158	4,158	4,158	-
License officer	960	960	720	240
Electrical inspector	4,158	4,158	4,158	-
Total inspection officers	9,276	9,276	9,036	240
Minimum housing				
Salaries	178,285	178,285	177,624	661
Overtime	500	500	28	472
Longevity pay	1,948	1,948	1,947	1
Clothing	200	200	150	50
Other supplies	500	500	430	70
Dues & subscriptions	200	200	126	74
Non-capital equipment	3,600	3,600	3,359	241
Other Professional Services	1,030	1,530	1,525	5
Meeting & conferences	500	500	-	500
Education & training	1,200	700	-	700
Property protection	6,000	6,000	5,773	227
Total minimum housing	193,963	193,963	190,962	3,001
Total public safety	5,471,151	5,531,151	5,623,844	(92,693)
PUBLIC WORKS				
Highway department				
Salaries	764,502	764,502	755,325	9,177
Overtime	40,000	40,000	39,178	822
Longevity pay	19,424	19,424	19,424	-
Specialty pay	520	520	470	50
Clothing/tool allowance	5,625	5,625	4,950	675
Other supplies	8,000	8,000	7,299	701
Heating fuel	6,500	11,500	11,370	130
Vehicle Fuel	29,000	40,000	42,273	(2,273)
Non-capital equipment	8,000	8,000	8,255	(255)
Winter road supplies	15,000	15,000	16,119	(1,119)
General R & M	8,000	8,000	9,053	(1,053)
Vehicle R & M	48,000	48,000	48,614	(614)
Road R & M	30,000	21,000	20,129	871
Education & training	1,200	1,200	449	751
Water Lines R & M	10,000	11,000	11,348	(348)
Traffic Signal R & M	20,000	20,000	12,499	7,501
Rentals	3,500	3,500	2,400	1,100
Misc. Highway	6,000	6,000	5,640	360
Total highway department	1,023,271	1,031,271	1,014,795	16,476
Public works obligations				
Hydrants	106,028	106,028	106,139	(111)
Sewer/ NBC	16,250	16,250	10,076	6,174
Solid waste removal/disposal	211,520	203,520	195,496	8,024
Street lights	105,000	105,000	118,724	(13,724)
Total public works obligations	438,798	430,798	430,435	363
Total public works	1,462,069	1,462,069	1,445,230	16,839

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SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC EDUCATION				
<i>Library</i>				
Salaries	191,466	191,466	164,141	27,325
Overtime	1,000	1,000	919	81
Longevity	3,394	3,394	4,936	(1,542)
Office supplies	4,600	5,185	5,117	68
Other supplies	1,600	1,600	1,537	63
Heating fuel	8,000	7,415	5,651	1,764
Dues/subscriptions	1,979	1,979	1,876	103
Non-Capital Equipment	2,000	2,000	1,819	181
Books	10,000	10,000	9,350	650
Electric	6,300	6,300	5,883	417
Other professional services	8,000	8,000	4,162	3,838
Education & training	1,500	1,500	1,444	56
Total public education	239,839	239,839	206,835	33,004
PUBLIC RECREATION				
<i>Recreation</i>				
Salaries	110,088	109,088	103,480	5,608
Other supplies	7,000	7,000	6,991	9
Non-capital equipment	10,500	10,500	10,490	10
General R & M	8,000	9,000	8,965	35
YMCA contract	31,000	31,000	31,000	-
Other professional services	2,000	2,000	1,943	57
Public events & activities	3,000	3,000	2,987	13
Team subsidy	5,000	5,000	5,000	-
Misc. recreation	5,000	5,000	4,992	8
Total recreation	181,588	181,588	175,848	5,740
<i>Celebrations</i>				
Decorations	2,000	2,000	1,978	22
Veterans Council	2,000	2,000	2,000	-
Community activities	10,600	10,600	10,483	117
Sponsorships	200	200	200	-
Special events	7,000	7,000	6,886	114
Total celebrations	21,800	21,800	21,547	253
CHANNEL ONE				
Salaries	119,308	119,308	115,638	3,670
Total Channel One	119,308	119,308	115,638	3,670
Total public recreation	322,696	322,696	313,033	9,663
MUNICIPAL DEBT SERVICE				
Bond principal	1,130,000	1,130,000	1,130,000	-
Bond interest	648,415	648,415	648,415	-
Paying agency fees	4,000	4,000	1,000	3,000
Lease purchase	265,540	265,540	265,742	(202)
Total municipal debt service	2,047,955	2,047,955	2,045,157	2,798
CONTINGENCY				
Legal contingencies	60,000	60,000	22,405	37,595
Contingent/salaries	80,412	412	-	412
General contingencies	22,000	22,000	23,398	(1,398)
Total contingency	162,412	82,412	45,803	36,609

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2006**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EMPLOYEE BENEFITS				
Social security 6.2%	167,020	167,020	173,702	(6,682)
Medicare 1.45%	75,016	75,016	101,038	(26,022)
Municipal State pension	172,251	172,251	179,254	(7,003)
Compensated absences	101,220	101,220	241,597	(140,377)
Unemployment compensation	20,000	15,000	13,070	1,930
Medical insurance	2,544,390	2,544,390	2,535,076	9,314
Dental insurance	113,676	113,676	110,080	3,596
Public safety pension	750,000	750,000	150,000	600,000
Injuries/medical	2,000	7,000	13,967	(6,967)
Total employee benefits	3,945,573	3,945,573	3,517,784	427,789
RETIREMENT				
Police retirement	621,679	616,679	616,679	-
Fire retirement	607,335	612,335	624,043	(11,708)
Total retirement	1,229,014	1,229,014	1,240,722	(11,708)
MAJOR PURCHASES				
Improvements (other than bldg.)	237,000	207,000	192,000	15,000
Machinery & equipment	95,000	95,000	98,499	(3,499)
Total major purchases	332,000	302,000	290,499	11,501
Total expenditures	16,900,900	16,900,900	16,437,901	462,999
Other financing sources (use)				
Lease proceeds				-
Transfers from other funds				-
Transfers to other funds				-
Total other financing sources (uses)				-
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	347,627	\$ 347,627

Adjustments required under generally accepted accounting principles:

Property tax revenue - sixty day rule	81,600
Prior years property tax revenue - sixty day rule	(123,253)
Change in reserve for encumbrances	(6,152)
	<u>\$ 299,822</u>