

CITY OF CENTRAL FALLS

GENERAL FUND

E-2

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 10,046,864	\$ 10,046,864	\$ 9,815,566	\$ (231,298)
Tax revenue (prior years)	300,000	300,000	565,652	265,652
Total tax revenue	10,346,864	10,346,864	10,381,218	34,354
Fees/ Non-tax revenue				
Interest on taxes	175,000	175,000		
City clerk fees	-	-	259,719	84,719
VIN check fees	-	-	1,468	1,468
Probate fees	1,500	1,500	1,260	(240)
Realty Stamps	8,500	8,500	7,749	(751)
Real Estate Recordings	100,000	100,000	99,888	(112)
Licenses	85,000	85,000	89,278	4,278
Marriage Licenses	75,000	75,000	76,935	1,935
Certificates	1,000	1,000	1,064	64
Reports/copying fees	12,000	12,000	11,122	(878)
Constable fees	2,500	2,500	2,431	(69)
Micellaneous	-	-	-	-
Fingerprinting	14,000	14,000	14,871	871
Fire code inspections	300	300	84	(216)
Other fire permits	7,300	7,300	5,370	(1,930)
Certificates of occupancy	2,000	2,000	-	(2,000)
Hazardous material permits	4,000	4,000	5,015	1,015
Building permits	1,750	1,750	1,200	(550)
Plumbing permits	60,000	60,000	25,188	(34,814)
Electrical permits	18,000	18,000	15,335	(2,665)
Traffic fines	16,000	16,000	13,597	(2,403)
District court	200,000	200,000	218,783	18,783
Library fines	1,500	1,500	1,528	28
Dog officer fines (Animal Control Fines)	250	250	265	15
Investment interest	2,500	2,500	4,280	1,780
RI Traffic Tribune	50,000	50,000	82,676	32,676
Municipal Court Fees	12,000	12,000	10,050	(1,950)
Administrative Fees	2,000	2,000	-	(2,000)
Code Enforcement Fees	5,000	5,000	33,744	28,744
Total Fees/non tax revenue	15,000	15,000	817	(14,183)
	872,100	872,100	983,695	111,595
State revenue				
Federal Revenue	-	-	6,548	6,548
General Revenue Sharing	1,432,052	1,432,052	649,611	(782,441)
MV Phase out	1,559,044	1,559,044	1,478,058	(80,986)
Distressed Comm. Aid	288,852	288,852	289,275	423
Miscellaneous state aid	-	-	10,004	10,004
Telephone tax	184,256	184,256	184,066	(190)
Hotel/Meal tax	87,512	87,512	82,663	(4,849)
Police/fire incentive	20,057	20,057	-	(20,057)
School Housing aid	1,818,784	1,818,784	1,842,571	23,787
Non Profit Organizations	20,927	20,927	-	(20,927)
Emergency Management	2,000	2,000	2,000	-
Total State revenue	5,413,484	5,413,484	4,544,796	(868,688)
Departmental revenue				
Scrap metal	3,000	3,000	159	(2,841)
Prop preservation revenue	60,000	60,000	1,135,864	1,075,864
Misc. departmental revenue	10,000	10,000	8,732	(1,268)
Public works	9,000	9,000	7,088	(1,912)
Rescue runs	125,000	125,000	158,201	33,201
Total departmental revenue	207,000	207,000	1,310,044	1,103,044
Other Income				
Restitution	1,200	1,200	1,198	(2)
Lease/rental income	4,200	4,200	1,250	(2,950)
Athletic fees	-	-	30	30
Local revenue	13,514	13,514	13,514	-
Housing authority	56,974	56,974	56,213	(761)
Detention center	525,000	525,000	282,267	(242,733)
Misc. other revenue	45,032	45,032	80,176	35,144
Surplus sales	1,000	1,000	-	(1,000)
Special revenue	-	-	-	-
Federal revenue	-	-	-	-
Total other income	646,920	646,920	434,648	(212,272)
Total revenues	17,486,368	17,486,368	17,654,401	168,033

CITY OF CENTRAL FALLS

GENERAL FUND

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GENERAL GOVERNMENT				
Mayor				
Salaries				
Office Supplies	108,978	108,976	114,568	(5,592)
Other Supplies	100	100	-	100
Non capital Equipment	150	150	-	150
Education & training	2,000	2,000	1,000	1,000
Donations	500	500	-	500
Expense account	4,000	4,000	3,922	78
Grants and other reimbursable expenses	4,000	4,000	6,782	(2,782)
Total Mayor	119,726	119,726	129,187	(9,461)
City council				
Salaries				
Camera operator	14,250	14,250	14,700	(450)
Non-Capital Equipment	7,000	7,000	6,880	140
General (video)	-	-	-	-
Expense account	500	500	54	448
Total city council	21,750	21,750	21,614	138
City clerk				
Salaries				
Overtime	127,578	127,578	126,706	872
Dues/subscriptions	-	-	-	-
Non-capital equipment	520	520	100	420
Other professional services	500	500	241	259
Meetings & conferences	36,000	36,000	28,957	7,043
Education & training	-	-	-	-
Chrater review committee	-	-	-	-
Total city clerk	164,598	164,598	156,004	8,594
Personnel				
Salaries				
Personnel overtime	74,018	74,018	77,683	(3,665)
Dues/subscriptions	-	-	698	(698)
Non capital equipment	-	-	-	-
Advertising	600	600	-	600
Other professional services	-	-	167	(167)
Meeting & conference fees	2,500	2,500	2,747	(247)
Education & training	-	-	-	-
Testing	4,000	4,000	-	4,000
Total personnel	81,118	81,118	82,389	(1,271)
Legal				
Salaries				
Office	123,075	123,075	129,535	(6,460)
Dues/subscriptions	-	-	-	-
Non capital equipment	-	-	200	(200)
Meetings & conferences	-	-	-	-
Education & training	1,000	1,000	-	1,000
Expense account	500	500	483	17
Total legal	124,575	124,575	130,218	(5,643)

CITY OF CENTRAL FALLS

GENERAL FUND

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Tax assessor				
Salaries				
Overtime	82,431	82,431		
Longevity Pay	-	-	68,356	14,075
Dues/subscriptions	1,536	1,536	1,434	(1,434)
Non capital equipment	2,437	2,437		1,536
Advertising	-	-	545	1,892
Other professional services	820	820		
Meetings & Conferences	10,356	10,356		820
Revaluation service	150	150	10,593	(237)
Education & Training	-	-		150
Total tax assessor	97,730	97,730	80,926	16,802
Finance				
Salaries				
Overtime	223,961	223,961		
Longevity pay	2,000	2,000	190,855	33,106
Postage	-	-	3,899	(1,899)
Dues/subscriptions	22,500	22,500	1,599	(1,599)
Non-capital equipment	50	50	24,162	(1,662)
Collection agency	1,000	1,000		50
Accounting/auditing	7,500	7,500	1,341	(341)
Other professional services	30,000	30,000	5,472	2,028
Meetings & conferences	40,000	40,000	24,300	5,700
Contract R & M	-	-	116,878	(76,878)
Education & Training	-	-		
Total finance	327,011	327,011	368,506	(41,495)
Board of canvassers				
Salaries				
City sergeant	50,893	50,893		
Election workers	2,186	2,186	50,152	741
Office supplies	15,200	15,200	1,807	579
Advertising	200	200	15,150	50
Other professional services	770	770	377	(177)
Meetings & Conferences	-	-	1,152	(382)
Total board of canvassers	69,449	69,449	40	160
City property				
Salaries				
Overtime	61,004	61,004		
Longevity	-	-	60,300	704
Clothing	-	-	1,056	(1,056)
Office supplies	400	400	1,466	(1,466)
Other supplies	20,000	20,000	500	(100)
Janitorial Supplies	3,000	3,000	15,502	4,498
Heating	3,000	3,000	2,305	695
Dues/Subscriptions	10,500	10,500	1,796	1,204
Non-capital equipment	8,000	8,000	6,763	3,737
Telephone (Other)	1,000	1,000	422	7,578
Telephone (Police)	20,000	20,000	970	30
Telephone (Fire)	14,000	14,000	32,686	(12,686)
Telephone (Highway)	14,000	14,000	12,585	1,415
Advertising	14,000	14,000	8,322	5,678
Electric-Other	11,000	11,000	5,276	8,724
Electric-Police	38,000	38,000	14,282	(3,282)
Electric-Fire	19,000	19,000	55,169	(17,169)
Electric-Highway	19,000	19,000	24,347	(5,347)
General R & M	19,000	19,000	24,347	(5,347)
Travel cost	5,000	5,000	13,469	5,531
Water	1,500	1,500	35,794	(30,794)
Consulting services	15,000	15,000		1,500
Other professional services	15,000	15,000	15,637	(637)
Contracts, R & M	-	-	24,500	(9,500)
General liability insurance	25,000	25,000		
Vehicle Insurance	226,531	226,531	4,223	20,777
Workers compensation	-	-	240,858	(14,327)
Misc. city property	112,091	112,091		
Total city property	5,000	5,000	123,300	(11,209)
	680,026	680,026	734,421	(54,395)

CITY OF CENTRAL FALLS

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
City boards				
Pension board	675	675	450	225
Personnel board	675	675	731	(56)
Library board	675	675	675	-
Purchasing board	675	675	619	56
Appeals board	900	900	675	225
Recreation board	675	675	675	-
Planning board	1,125	1,125	900	225
Zoning board	1,750	1,750	1,375	375
Canvassers board	2,100	2,100	1,688	412
Housing authority board	2,750	2,750	1,210	1,540
Total city boards	12,000	12,000	8,998	3,002
Total general government	1,697,983	1,697,983	1,780,743	(82,760)
PUBLIC SAFETY				
Police department				
Salaries	2,119,213	2,119,213	2,089,678	29,535
Police trainee wages	-	-	8,280	(8,280)
Parking violations officer	13,069	13,069	14,055	(986)
Overtime	100,000	100,000	203,289	(103,289)
Holiday pay	119,019	119,019	54,446	64,573
Longevity pay	82,804	82,804	-	82,804
Clerk longevity pay	2,457	2,457	2,619	(162)
Dispatchers Longevity	3,200	3,200	2,729	471
Federal grants match	-	-	-	-
Clothing/tool allowances	113,975	113,975	107,658	6,317
Office supplies	5,000	5,000	4,260	740
Other supplies	3,000	3,000	3,100	(100)
Heating fuel	7,600	7,600	7,475	125
Vehicle fuel	120,000	120,000	80,473	39,527
Dues/subscriptions	-	-	675	(675)
Detective supplies	6,000	6,000	5,990	10
Non-capital equipment	4,000	4,000	4,026	(26)
General R & M	18,000	18,000	18,299	(299)
Vehicle R & M	40,000	40,000	50,713	(10,713)
Other professional services	37,000	37,000	37,775	(775)
Meetings & conferences	-	-	-	-
Finger printing	2,500	2,500	2,310	190
Education & training	10,000	10,000	10,058	(58)
College tuitions	30,000	30,000	36,458	(6,458)
State incentive	14,130	14,130	3,500	10,630
Special Investigations	25,000	25,000	26,507	(1,507)
Code Compliance	30,000	30,000	23,977	6,023
Total police department	2,905,967	2,905,967	2,798,330	107,637
Fire department				
Salaries	1,708,019	1,708,019	1,822,486	(114,467)
Fire trainee wages	2,400	2,400	-	2,400
Overtime	100,000	100,000	418,994	(318,994)
Holiday pay	112,672	112,672	122,110	(9,438)
Longevity pay	86,992	86,992	81,244	5,748
Out of rank pay	20,000	20,000	19,513	487
Rescue pay	14,560	14,560	14,168	392
Fire EMT - Cardiac	42,120	42,120	41,364	756
Mechanics pay	7,280	7,280	7,044	236
Clothing/tool allowance	82,950	82,950	75,984	6,966
Other supplies	25,000	25,000	24,577	423
Heating fuel	15,000	15,000	14,866	134
Vehicle fuel	8,000	8,000	-	8,000
Dues/subscriptions	-	-	-	-
Non-capital equipment	15,000	15,000	12,912	2,088
General R & M	7,000	7,000	5,643	1,357
Vehicle R & M	27,000	27,000	25,391	1,609
Other professional services	5,000	5,000	4,881	119
Education & training	3,000	3,000	2,961	39
State incentive	5,927	5,927	-	5,927
Fire fighter equipment	-	-	-	-
Total fire department	2,287,920	2,287,920	2,694,138	(406,218)

CITY OF CENTRAL FALLS

GENERAL FUND

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Probate court				
Salaries	7,309	7,309	7,309	-
Expenses	-	-	-	-
Total probate court	7,309	7,309	7,309	-
Municipal court				
Salaries	59,206	59,206	59,284	(78)
Overtime	-	-	2,817	(2,817)
Longevity Pay	1,494	1,494	1,493	1
Office supplies	1,500	1,500	1,729	(229)
Non-capital Equipment	-	-	-	-
Other Professional Services	4,600	4,600	4,455	145
Total municipal court	66,800	66,800	69,778	(2,978)
PUBLIC SAFETY				
Animal control				
Salaries	13,069	13,069	14,021	(952)
Clothing/tool allowance	350	350	350	-
Non-capital equipment	800	800	191	609
Meeting & conferences	-	-	-	-
Education & training	-	-	-	-
Boarding of animals	6,000	6,000	5,310	690
Total animal control	20,219	20,219	19,872	347
Inspection officers				
Plumbing officer	4,323	4,323	4,323	-
License officer	4,323	4,323	4,323	-
Electrical inspector	4,323	4,323	4,323	-
Total inspection officers	12,969	12,969	12,969	-
Code Enforcement				
Salaries	155,776	155,776	161,875	(5,899)
Overtime	-	-	3,466	(3,466)
Longevity pay	2,457	2,457	3,004	(547)
Clothing	400	400	500	(100)
Other supplies	1,000	1,000	670	330
Dues & subscriptions	200	200	-	200
Non-capital equipment	1,000	1,000	-	1,000
Other Professional Services	1,500	1,500	2,543	(1,043)
Meeting & conferences	-	-	-	-
Education & training	1,000	1,000	210	790
Property protection	50,000	50,000	1,029,942	(979,942)
Total minimum housing	213,333	213,333	1,202,010	(988,677)
Total public safety	5,514,517	5,514,517	6,804,406	(1,289,889)
PUBLIC WORKS				
Highway department				
Salaries	602,843	602,843	618,586	(15,743)
Overtime	25,000	25,000	48,367	(23,367)
Mechanical operators	-	-	2,680	(2,680)
Longevity pay	24,668	24,668	24,744	(76)
Specialty pay	520	520	540	(20)
Clothing/tool allowance	5,350	5,350	3,512	1,838
Other supplies	4,000	4,000	3,660	340
Heating fuel	5,000	5,000	7,454	(2,454)
Vehicle Fuel	45,000	45,000	40,389	4,611
Non-capital equipment	3,600	3,600	3,039	561
Winter road supplies	13,500	13,500	13,635	(135)
General R & M	7,500	7,500	7,912	(412)
Vehicle R & M	52,200	52,200	56,787	(4,587)
Road R & M	15,000	15,000	42,454	(27,454)
Education & training	500	500	240	260
Water Lines R & M	-	-	-	-
Traffic Signal R & M	13,500	13,500	12,978	522
Rentals	-	-	-	-
Misc. Highway	3,000	3,000	2,588	412
Total highway department	821,181	821,181	889,565	(68,384)

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public works obligations				
Hydrants	126,616	126,616	134,912	(8,296)
Sewer/ NBC	19,458	19,458	9,360	10,098
Solid waste removal/disposal	145,000	145,000	146,369	(1,369)
Street lights	120,000	120,000	126,351	(6,351)
Total public works obligations	411,074	411,074	416,992	(5,918)
Total public works	1,232,255	1,232,255	1,306,557	(74,302)
PUBLIC EDUCATION				
Library				
Salaries	188,395	188,395	177,788	10,607
Overtime	1,000	1,000	4,814	(3,814)
Longevity	5,486	5,486	5,747	(261)
Office supplies	4,600	4,600	4,444	156
Other supplies	1,000	1,000	880	120
Heating fuel	10,500	10,500	7,804	2,696
Dues/subscriptions	2,375	2,375	2,375	-
Non-Capital Equipment	2,500	2,500	2,500	-
Books	12,000	12,000	16,217	(4,217)
Electric	6,000	6,000	7,560	(1,560)
Other professional services	10,000	10,000	7,574	2,426
Education & training	1,000	1,000	845	155
Total public education	244,856	244,856	238,548	6,308
PUBLIC RECREATION				
Recreation				
Salaries	112,976	112,976	106,171	6,805
Other supplies	7,000	7,000	5,996	1,004
Non-capital equipment	-	-	-	-
General R & M	7,000	7,000	6,999	1
YMCA contract	-	-	-	-
Other professional services	9,000	9,000	7,905	1,095
Public events & activities	3,000	3,000	2,435	565
Team subsidy	5,000	5,000	4,753	247
Misc. recreation	2,500	2,500	4,052	(1,552)
Total recreation	146,476	146,476	138,311	8,165
Celebrations				
Decorations	1,000	1,000	992	8
Veterans Council	1,000	1,000	1,000	-
Community activities	10,600	10,600	10,509	91
Sponsorships	200	200	195	5
Special events	-	-	-	-
Total celebrations	12,800	12,800	12,696	104
Planning				
Salaries	44,676	44,676	42,676	2,000
	44,676	44,676	42,676	2,000
CHANNEL ONE				
Salaries	172,450	172,450	167,167	5,283
RJH community center	45,000	45,000	45,000	-
Total Channel One	217,450	217,450	212,167	5,283
Total public recreation	421,402	421,402	405,850	15,552

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
MUNICIPAL DEBT SERVICE				
Issuance Costs	-	-	12,576	(12,576)
Bond principal	1,265,000	1,265,000	1,295,000	(30,000)
Bond interest	1,058,612	1,058,612	1,028,503	30,109
Note interest	-	-	113,044	(113,044)
Paying agency fees	5,000	5,000	2,000	3,000
Lease purchase	134,403	134,403	131,912	2,491
Total municipal debt service	2,463,015	2,463,015	2,583,035	(120,020)
CONTINGENCY				
Legal contingencies	50,000	50,000	59,204	(9,204)
Contingent/salaries	265,767	265,767	-	265,767
General contingencies	50,000	50,000	32,213	17,787
Debt escrow fund	-	-	-	-
Total contingency	365,767	365,767	91,417	274,350
EMPLOYEE BENEFITS				
Social security 6.2%	203,234	203,234	173,979	29,255
Medicare 1.45%	110,073	110,073	111,041	(968)
Municipal State pension	208,020	208,020	183,695	22,325
Compensated absences	177,983	177,983	242,933	(64,950)
Unemployment compensation	166,200	166,200	90,372	75,828
Medical insurance	3,000,000	3,000,000	2,785,869	214,131
Dental insurance	137,439	137,439	122,314	15,125
Public safety pension	250,000	250,000	(5,442)	255,442
Injuries/medical	5,000	5,000	4,505	495
Total employee benefits	4,255,949	4,255,949	3,709,266	546,683
RETIREMENT				
Police retirement	643,311	643,311	643,311	-
Fire retirement	627,313	627,313	627,313	-
Total retirement	1,270,624	1,270,624	1,270,624	-
MAJOR PURCHASES				
Improvements (other than bldg.)	-	-	-	-
Machinery & equipment	20,000	20,000	20,000	-
Total major purchases	20,000	20,000	20,000	-
Total expenditures	17,486,368	17,486,368	18,210,446	(724,078)
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	\$ -	\$ -	(556,045)	\$ (556,045)
Adjustments required under generally accepted accounting principles:				
Property tax revenue - sixty day rule	-	-	189,463	-
Prior years property tax revenue - sixty day rule	-	-	(243,037)	-
	-	-	<u>\$ (609,619)</u>	-