

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 8,602,914	\$ 8,602,914	\$ 8,710,335	\$ 107,421
Tax revenue (prior years)	375,000	375,000	381,531	6,531
Total tax revenue	8,977,914	8,977,914	9,091,866	113,952
Fees/ Non-tax revenue				
Interest on taxes	165,000	165,000	204,037	39,037
City clerk fees	240,000	240,000	362,725	122,725
VIN check fees	3,800	3,800	3,435	(365)
Probate fees	9,000	9,000	8,172	(828)
Reports/copying fees	4,000	4,000	3,902	(98)
Fingerprinting	-	-	294	294
Certificates of occupancy	3,000	3,000	5,686	2,686
Hazardous material permits	3,000	3,000	2,550	(450)
Building permits	45,000	45,000	41,436	(3,564)
Plumbing permits	10,000	10,000	11,334	1,334
Electrical permits	9,000	9,000	11,789	2,789
Traffic fines	170,000	170,000	188,814	18,814
Minimum housing fees	12,000	12,000	3,735	(8,265)
A.A. C. fees	15,000	15,000	18,542	3,542
Library fines	200	200	409	209
Dog officer fines	500	500	3,644	3,144
Investment interest	28,000	28,000	17,814	(10,186)
Total Fees/non tax revenue	717,500	717,500	888,318	170,818
State revenue				
General revenue sharing	1,264,206	1,264,206	498,775	(765,431)
Tangible phase out	-	-	847,916	847,916
MV Phase out	1,093,393	1,093,393	1,208,411	115,018
Distressed Comm. Aid	182,474	182,474	158,252	(24,222)
Non profit organization (PILOT)	20,649	20,649	20,106	(543)
Telephone tax	325,376	325,376	259,938	(65,438)
Police/fire incentive	22,045	22,045	22,986	941
School Housing aid	2,000,241	2,000,241	1,994,755	(5,486)
Emergency Management	2,996	2,996	3,088	92
Total State revenue	4,911,380	4,911,380	5,014,227	102,847
Departmental revenue				
Scrap metal	500	500	622	122
Prop preservation revenue	5,000	5,000	1,515	(3,485)
Misc. departmental revenue	2,000	2,000	6,860	4,860
Rescue runs	206,000	206,000	153,191	(52,809)
Total departmental revenue	213,500	213,500	162,188	(51,312)
Other income				
Restitution	-	-	1,300	1,300
Hotel/meal tax	-	-	78,338	78,338
Water rebate	-	-	56,833	56,833
Lease/rental income	4,200	4,200	4,200	-
Athletic Fees	500	500	1,570	1,070
Local revenue	13,514	13,514	13,514	-
Housing Authority	64,000	64,000	62,418	(1,582)
Detention center	342,707	342,707	102,817	(239,890)
Misc. other revenue	5,000	5,000	15,757	10,757
Total other income	429,921	429,921	336,747	(93,174)
Total revenues	15,250,215	15,250,215	15,493,346	243,131

CITY OF CENTRAL FALLS

GENERAL FUND

E-2

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
GENERAL GOVERNMENT				
Mayor				
Salaries				
Education & training	93,500	93,500	89,345	4,155
Donations	250	250	199	51
Expense account	2,000	2,000	2,000	-
Total Mayor	<u>97,750</u>	<u>97,750</u>	<u>93,677</u>	<u>(133)</u>
City council				
Salaries				
Camera operator	15,000	15,000	12,500	2,500
General (video)	5,800	5,800	5,800	-
Expense account	750	750	-	750
Total city council	<u>2,000</u>	<u>2,000</u>	<u>1,447</u>	<u>553</u>
	<u>23,550</u>	<u>23,550</u>	<u>19,747</u>	<u>3,803</u>
City clerk				
Salaries				
Overtime	121,023	121,023	119,826	1,197
Dues/subscriptions	500	500	916	(416)
Non-capital equipment	350	350	379	(29)
Other professional services	2,000	2,000	1,940	60
Meetings & conferences	30,800	30,800	41,658	(10,858)
Education & training	450	450	1,614	(1,164)
Total city clerk	<u>600</u>	<u>600</u>	<u>570</u>	<u>30</u>
	<u>155,723</u>	<u>155,723</u>	<u>166,903</u>	<u>(11,180)</u>
Personnel				
Salaries				
Dues/subscriptions	57,250	57,250	47,728	9,522
Advertising	100	100	59	41
Other professional services	8,000	8,000	11,826	(3,826)
Meeting & Conference Fees	8,600	8,600	5,116	3,484
Testing	300	300	149	151
Total personnel	<u>5,000</u>	<u>5,000</u>	<u>2,120</u>	<u>2,880</u>
	<u>79,250</u>	<u>79,250</u>	<u>66,998</u>	<u>12,252</u>
Legal				
Salaries				
Dues/subscriptions	101,250	101,250	88,618	12,632
Education & training	1,056	1,056	1,783	(727)
Expense account	500	500	340	160
Total legal	<u>2,000</u>	<u>2,000</u>	<u>1,110</u>	<u>890</u>
	<u>104,806</u>	<u>104,806</u>	<u>91,851</u>	<u>12,955</u>
Tax assessor				
Salaries				
Overtime	74,580	74,580	73,873	707
Dues/subscriptions	-	-	4,007	(4,007)
Advertising	750	750	1,367	(617)
Other professional services	750	750	-	750
Meetings & Conferences	15,400	15,400	7,062	8,338
Revaluation service	400	400	120	280
Education & Training	185,000	185,000	170,293	14,707
Total tax assessor	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>1,300</u>
	<u>278,180</u>	<u>278,180</u>	<u>256,722</u>	<u>21,458</u>

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Finance				
Salaries	234,613	234,613	206,714	27,899
Overtime	3,000	3,000	1,472	1,528
Postage	24,980	24,980	20,903	4,077
Dues/subscriptions	420	420	372	48
Non-capitol equipment	2,500	2,500	824	1,676
Collection agency	-	-	23,273	(23,273)
Accounting/auditing	28,500	28,500	33,808	(5,308)
Other professional services	21,805	21,805	10,160	11,645
Meetings & conferences	80	80	-	80
Contract R & M	500	500	260	240
Education & Training	4,120	4,120	1,734	2,386
Total finance	320,518	320,518	299,520	20,998
Board of canvassers				
Salaries	44,000	44,000	44,788	(788)
City sergeant	1,925	1,925	1,925	-
Election workers	13,725	13,725	11,200	2,525
Office supplies	400	400	67	333
Advertising	2,152	2,152	2,243	(91)
Other professional services	1,000	1,000	1,000	-
Meetings & Conferences	245	245	185	60
Total board of canvassers	63,447	63,447	61,408	2,039
City property				
Salaries	-	8,000	5,928	2,072
Overtime	-	-	666	(666)
Office supplies	13,000	23,000	26,892	(3,892)
Other supplies	2,500	5,500	4,956	544
Heating	20,000	20,000	18,352	1,648
Non-capital equipment	1,500	1,500	1,663	(163)
Telephone	43,000	43,000	51,912	(8,912)
Advertising	8,000	16,000	18,785	(2,785)
Electric	85,000	85,000	104,001	(19,001)
General R & M	7,000	10,000	10,963	(963)
Travel cost	750	750	306	444
Water	9,500	15,500	14,689	811
Consulting services	14,000	14,000	24,621	(10,621)
Other professional fees	-	-	1,150	(1,150)
Contracts, R & M	61,143	61,143	46,529	14,614
General liability insurance	129,087	132,087	135,013	(2,926)
Workers compensation	50,000	50,000	50,000	-
Misc. city property	10,000	12,350	18,258	(5,908)
Total city property	454,480	497,830	534,684	(36,854)
City boards				
Pension board	675	675	375	300
Personnel board	675	675	600	75
Library board	675	675	431	244
Purchasing board	675	675	300	375
Appeals board	900	900	650	250
Recreation board	675	675	619	56
Planning board	1,125	1,125	675	450
Zoning board	1,750	1,750	1,646	104
Canvassers board	2,100	2,100	1,728	372
Housing authority board	2,750	2,750	1,485	1,265
Total city boards	12,000	12,000	8,509	3,491
Total general government	1,589,704	1,633,054	1,600,019	33,035

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Police department				
Salaries	1,646,253	1,646,253	1,594,561	51,692
Police trainee wages	15,000	15,000	6,650	8,350
Parking violations officer	12,482	12,482	12,610	(128)
Overtime	300,000	380,000	447,778	(67,778)
Holiday pay	75,555	75,555	72,509	3,046
Longevity pay	52,655	52,655	52,655	-
Clerk longevity pay	2,259	2,259	2,259	-
Federal grants match	5,000	5,000	5,356	(356)
Clothing/tool allowances	86,100	86,100	82,790	3,310
Office supplies	6,500	6,500	6,494	6
Other supplies	4,000	4,000	4,865	(865)
Heating fuel	6,500	6,500	8,106	(1,606)
Vehicle fuel	43,000	43,000	56,994	(13,994)
Dues/subscriptions	2,000	2,000	1,516	484
Detective supplies	9,000	9,000	8,471	529
Non-capital equipment	13,010	13,010	11,214	1,796
General R & M	20,000	20,000	20,717	(717)
Vehicle R & M	32,000	32,000	26,483	5,517
Other professional services	19,000	19,000	17,325	1,675
Meetings & conferences	600	600	540	60
Finger printing	2,500	2,500	1,998	502
Education & training	15,000	15,000	12,057	2,943
College tuitions	50,000	50,000	52,306	(2,306)
State incentive	15,250	15,250	15,879	(629)
Total police department	2,433,664	2,513,664	2,522,133	(8,469)
Fire department				
Salaries	1,497,804	1,497,804	1,487,691	10,113
Overtime	475,000	457,000	455,238	1,762
Holiday pay	92,737	92,737	94,228	(1,491)
Longevity pay	70,816	70,816	70,815	1
Out of rank pay	20,000	20,000	18,480	1,520
Rescue pay	14,560	14,560	14,560	-
Mechanics pay	4,680	4,680	4,680	-
Clothing/tool allowance	73,075	73,075	74,075	(1,000)
Other supplies	26,500	26,500	26,939	(439)
Heating fuel	7,500	7,500	7,167	333
Vehicle fuel	6,000	5,000	(6,907)	11,907
Dues/subscriptions	400	400	390	10
Non-capital equipment	30,500	30,500	26,872	3,628
General R & M	3,000	3,000	4,394	(1,394)
Vehicle R & M	30,000	30,000	32,905	(2,905)
Other professional services	12,500	11,500	8,211	3,289
Education & training	6,000	6,000	6,595	(595)
State incentive	7,797	7,797	7,107	690
Fire fighter equipment	8,000	8,000	7,089	911
Total fire department	2,386,869	2,366,869	2,340,529	26,340
Probate court				
Salaries	6,500	6,500	6,500	-
Municipal court				
Salaries	46,500	46,500	47,191	(691)
Office supplies	1,800	1,800	1,929	(129)
Other Professional Services	3,400	3,400	2,800	600
Total municipal court	51,700	51,700	51,920	(220)

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Animal control				
Salaries	12,482	12,482	12,610	(128)
Clothing/tool allowance	350	350	280	70
Non-capital equipment	600	600	420	180
Meeting & conferences	300	300	475	(175)
Education & training	200	200	25	175
Boarding of animals	9,000	20,000	18,174	1,826
Total animal control	22,932	33,932	31,984	1,948
Inspection officers				
Plumbing officer	3,900	3,900	3,900	-
License officer	900	900	900	-
Electrical inspector	3,900	3,900	3,900	-
Total inspection officers	8,700	8,700	8,700	-
Minimum housing				
Salaries	133,224	133,224	115,279	17,945
Overtime	-	-	1,103	(1,103)
Longevity pay	4,119	4,119	4,119	-
Other supplies	250	250	891	(641)
Dues & subscriptions	200	200	-	200
Non-capital equipment	1,550	1,550	296	1,254
Meeting & conferences	200	200	25	175
Education & training	600	600	400	200
Property protection	6,000	6,000	1,069	4,931
Total minimum housing	146,143	146,143	123,182	22,961
Total public safety	5,056,508	5,127,508	5,084,948	42,560
PUBLIC WORKS				
Highway department				
Salaries	472,568	448,568	446,398	2,170
Overtime	35,000	35,000	38,984	(3,984)
Longevity pay	20,319	20,319	20,318	1
Specialty pay	-	-	528	(528)
Clothing/tool allowance	3,975	3,975	3,300	675
Other supplies	7,000	7,000	9,191	(2,191)
Heating fuel	6,500	6,500	9,452	(2,952)
Vehicle Fuel	6,500	6,500	6,214	286
Non-capital equipment	7,000	7,000	7,342	(342)
Winter road supplies	15,000	15,000	19,526	(4,526)
General R & M	10,000	10,000	6,244	3,756
Vehicle R & M	35,000	35,000	44,477	(9,477)
Road R & M	30,000	30,000	12,456	17,544
Education & training	180	180	140	40
Water Lines R & M	20,000	20,000	23,368	(3,368)
Traffic Signal R & M	30,000	30,000	16,978	13,022
Rentals	1,500	1,500	427	1,073
Misc. Highway	2,500	2,500	3,170	(670)
Total highway department	703,042	679,042	668,513	10,529
Public works obligations				
Hydrants	70,031	77,731	77,722	9
Sewer/ NBC	13,000	13,000	9,341	3,659
Solid waste removal/disposal	740,000	754,800	800,153	(45,353)
Street lights	110,000	111,500	116,933	(5,433)
Total public works obligations	933,031	957,031	1,004,149	(47,118)
Total public works	1,636,073	1,636,073	1,672,662	(36,589)

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC EDUCATION				
<i>Library</i>				
Salaries	151,263	151,263	151,583	(320)
Overtime	-	-	1,059	(1,059)
Longevity	6,378	6,378	6,377	1
Office supplies	1,850	1,850	1,361	489
Other supplies	1,850	1,850	1,962	(112)
Heating fuel	4,000	4,000	5,106	(1,106)
Dues/subscriptions	1,550	1,550	1,175	375
Books	12,500	12,500	11,695	805
Electric	4,500	4,500	4,615	(115)
Other professional services	7,591	7,591	5,603	1,988
Education & training	250	250	-	250
Total public education	191,732	191,732	190,536	1,196
PUBLIC RECREATION				
<i>Recreation</i>				
Salaries	90,140	90,140	76,688	13,452
Other supplies	9,500	9,500	7,351	2,149
Non-capital equipment	10,500	10,500	11,010	(510)
General R & M	8,000	8,000	7,961	39
YMCA contract	50,000	50,000	50,000	-
Other professional services	2,000	2,000	1,890	110
Public events & activities	2,500	2,500	2,793	(293)
Rentals	2,000	2,000	2,000	-
Team subsidy	5,000	5,000	5,000	-
Misc. recreation	5,000	5,000	4,617	383
Total recreation	184,640	184,640	169,310	15,330
<i>Celebrations</i>				
Decorations	2,000	2,000	-	2,000
Veterans Council	2,000	2,000	2,000	-
Community activities	8,780	8,780	7,338	1,442
Sponsorships	550	550	100	450
Special events	10,000	15,100	18,112	(3,012)
Total celebrations	23,330	28,430	27,550	880
SPECIAL ACTIVITIES				
Salaries	11,500	6,400	5,883	517
Total special activities	11,500	6,400	5,883	517
CHANNEL ONE				
Salaries	44,000	44,000	44,338	(338)
Total Channel One	44,000	44,000	44,338	(338)
Total public recreation	263,470	263,470	247,081	16,389
MUNICIPAL DEBT SERVICE				
Bond principal	1,130,000	1,130,000	1,125,000	5,000
Bond interest	691,285	691,285	689,363	1,922
Paying agency fees	4,000	4,000	2,362	1,638
Lease purchase	96,862	96,862	96,862	-
Total municipal debt service	1,922,147	1,922,147	1,913,587	8,560
CONTINGENCY				
Legal contingencies	75,000	75,000	104,608	(29,608)
Contingent/salaries	28,000	17,000	-	17,000
General contingencies	40,000	40,000	84,012	(44,012)
Total contingency	143,000	132,000	188,620	(56,620)

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2004**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EMPLOYEE BENEFITS				
Social security 6.2%	122,063	122,063	125,244	(3,181)
Medicare 1.45%	76,229	76,229	78,513	(2,284)
Municipal State pension	114,549	114,549	123,067	(8,518)
Compensated absences	87,120	87,120	62,371	24,749
Unemployment compensation	10,000	10,000	27,826	(17,826)
Medical insurance	1,949,532	1,941,532	1,936,698	4,834
Dental insurance	92,524	92,524	94,699	(2,175)
Public safety pension	300,000	300,000	300,000	-
Injuries/medical	2,000	2,000	735	1,265
Total employee benefits	2,754,017	2,746,017	2,749,153	(3,136)
RETIREMENT				
Police retirement	600,568	608,568	605,888	2,680
Fire retirement	606,646	606,646	603,292	3,354
Total retirement	1,207,214	1,215,214	1,209,180	6,034
MAJOR PURCHASES				
Building	222,000	152,000	35,559	116,441
Improvements (other than bldg.)	154,350	121,000	245,807	(124,807)
Machinery & equipment	110,000	110,000	104,546	5,454
Total major purchases	486,350	383,000	385,912	(2,912)
Total expenditures	15,250,215	15,250,215	15,241,698	8,517
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	251,648	\$ 251,648

Adjustments required under generally accepted accounting principles:

Property tax revenue - sixty day rule	98,708
Prior years property tax revenue - sixty day rule	(113,371)
Change in reserve for encumbrances	(31,170)
	<u>\$ 205,815</u>