

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2007**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 9,522,330	\$ 9,522,330	\$ 9,508,500	\$ (15,830)
Tax revenue (prior years)	407,500	407,500	157,129	(250,371)
Total tax revenue	9,929,830	9,929,830	9,665,629	(266,201)
Fees/ Non-tax revenue				
Interest on taxes	275,000	275,000	131,353	(143,647)
City clerk fees	425,000	425,000	175,950	(249,050)
VIN check fees	3,000	3,000	1,560	(1,440)
Probate fees	6,000	6,000	6,876	876
Realty Stamps	-	-	66,442	66,442
Real Estate Recordings	-	-	64,678	64,678
Licenses	-	-	29,684	29,684
Marriage Licenses	-	-	616	616
Certificates	-	-	6,494	6,494
Reports/copying fees	3,500	3,500	3,386	(114)
Constable fees	-	-	225	225
Micellaneous	-	-	5,308	5,308
Fingerprinting	389	389	123	(266)
Fire code inspections	9,000	9,000	8,000	(1,000)
Other fire permits	-	-	1,855	1,855
Certificates of occupancy	4,500	4,500	3,900	(600)
Hazardous material permits	2,500	2,500	800	(1,700)
Building permits	90,000	90,000	54,663	(35,337)
Plumbing permits	10,000	10,000	16,274	6,274
Electrical permits	18,000	18,000	19,115	1,115
Traffic fines	250,000	250,000	191,469	(58,531)
Minimum housing fees	4,000	4,000	12,690	8,690
A.A. C. fees	16,000	16,000	13,187	(2,813)
District court	-	-	1,114	1,114
Library fines	100	100	33	(67)
Dog officer fines	500	500	2,305	1,805
Investment interest	20,000	20,000	60,465	40,465
Total Fees/non tax revenue	1,137,489	1,137,489	878,565	(258,924)
State revenue				
General revenue sharing	622,246	622,246	622,246	-
Tangible phase out	1,071,611	1,071,611	1,071,611	(0)
MV Phase out	1,457,745	1,457,745	1,539,089	81,344
Distressed Comm. Aid	351,165	351,165	343,227	(7,938)
Miscellaneous state aid	-	-	46,302	46,302
Telephone tax	220,181	220,181	184,256	(35,925)
Hotel/Meal tax	113,474	113,474	86,708	(26,766)
Police/fire incentive	28,201	28,201	14,996	(13,205)
School Housing aid	1,843,976	1,843,976	1,815,988	(27,988)
Federal revenue	-	-	10,697	10,697
Emergency Management	2,996	2,996	5,554	2,558
Total State revenue	5,711,595	5,711,595	5,740,674	29,079
Departmental revenue				
Scrap metal	1,000	1,000	2,613	1,613
Prop preservation revenue	2,000	2,000	556	(1,444)
Misc. departmental revenue	1,000	1,000	8,365	7,365
Public works	15,000	15,000	21,080	6,080
Rescue runs	109,700	109,700	107,040	(2,660)
Total departmental revenue	128,700	128,700	139,654	10,954
Other income				
Restitution	-	-	974	974
Water rebate	-	-	0	-
Lease/rental income	4,200	4,200	4,200	-
Athletic Fees	1,000	1,000	300	(700)
Local revenue	13,514	13,514	13,514	-
Housing Authority	62,659	62,659	58,710	(3,949)
Detention center	452,113	452,113	388,536	(63,577)
Misc. other revenue	7,600	7,600	31,433	23,833
Property Sales	-	-	1,100,000	1,100,000
Total other income	541,086	541,086	1,597,667	1,056,581
Total revenues	17,448,700	17,448,700	18,020,189	571,489

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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GENERAL GOVERNMENT				
Mayor				
Salaries				
Office Supplies	102,490	107,490	111,100	(3,610)
Other Supplies	-	-	70	(70)
Non capital Equipment	-	-	132	(132)
Education & training	1,000	1,000	396	604
Donations	500	500	-	500
Expense account	4,000	4,000	3,176	824
Total Mayor	4,000	4,000	4,664	(664)
	111,990	116,990	119,538	(2,548)
City council				
Salaries				
Camera operator	15,000	15,000	14,000	1,000
Non-Capital Equipment	6,365	6,365	6,365	-
General (video)	2,000	2,000	-	2,000
Expense account	500	500	-	500
Total city council	1,000	1,000	1,072	(72)
	24,865	24,865	21,437	3,428
City clerk				
Salaries				
Overtime	156,833	156,833	155,395	1,438
Dues/subscriptions	3,000	10,000	9,932	68
Non-capital equipment	400	435	434	1
Other professional services	250	250	-	250
Meetings & conferences	57,000	47,950	35,176	12,774
Education & training	1,500	2,715	2,288	427
Chrater review committee	725	1,525	770	755
Total city clerk	10,000	9,600	8,068	1,532
	229,708	229,308	212,063	17,245
Personnel				
Salaries				
Personnel overtime	80,039	80,039	79,902	137
Dues/subscriptions	-	1,000	1,295	(295)
Non capital equipment	-	-	-	-
Advertising	1,000	1,000	-	1,000
Other professional services	3,000	3,000	2,532	468
Meeting & conference fees	8,000	8,000	2,901	5,099
Education & training	500	500	-	500
Testing	1,000	1,000	910	90
Total personnel	8,000	7,000	5,632	1,368
	101,539	101,539	93,172	8,367
Legal				
Salaries				
Office	123,239	123,239	126,622	(3,383)
Dues/subscriptions	-	16	16	-
Non capital equipment	3,000	4,400	4,478	(78)
Meetings & conferences	200	184	-	184
Education & training	2,000	2,000	1,916	84
Expense account	700	200	52	148
Total legal	2,000	1,100	1,006	94
	131,139	131,139	134,090	(2,951)
Tax assessor				
Salaries				
Overtime	82,177	82,177	80,176	2,001
Dues/subscriptions	1,200	1,200	3,649	(2,449)
Non capital equipment	2,125	2,125	615	1,510
Advertising	200	200	-	200
Other professional services	820	820	-	820
Meetings & Conferences	12,259	12,259	10,981	1,278
Revaluation service	900	900	889	11
Education & Training	80,600	80,600	76,000	4,600
Total tax assessor	775	775	95	680
	181,056	181,056	172,405	8,651

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**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2007**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Finance				
Salaries	234,979	234,979	225,944	9,035
Overtime	3,000	3,000	6,029	(3,029)
Longevity pay	1,327	1,327	1,327	-
Postage	28,400	28,400	21,943	6,457
Dues/subscriptions	775	775	375	400
Non-capital equipment	3,000	4,000	4,079	(79)
Collection agency	8,500	7,500	16,077	(8,577)
Accounting/auditing	26,600	26,600	21,500	5,100
Other professional services	32,468	35,873	32,837	3,036
Meetings & conferences	700	700	-	700
Contract R & M	900	900	-	900
Education & Training	4,500	1,095	95	1,000
Total finance	345,149	345,149	330,206	14,943
Board of canvassers				
Salaries	49,500	49,500	49,500	-
City sergeant	2,122	2,122	2,122	-
Election workers	12,300	12,300	11,925	375
Office supplies	200	200	-	200
Advertising	1,390	1,390	1,143	247
Other professional services	-	-	-	-
Meetings & Conferences	400	400	260	140
Total board of canvassers	65,912	65,912	64,950	962
City property				
Salaries	59,227	59,227	59,652	(425)
Overtime	2,500	7,500	8,076	(576)
Clothing	400	400	397	3
Office supplies	18,000	27,000	21,842	5,158
Other supplies	3,200	3,200	2,504	696
Janitorial Supplies	2,000	2,500	2,441	59
Heating	8,000	8,000	6,083	1,917
Dues/Subscriptions	10,000	8,500	8,307	193
Non-capital equipment	1,500	500	285	215
Telephone	63,000	65,000	66,275	(1,275)
Advertising	12,000	12,000	12,343	(343)
Electric	93,000	92,000	91,137	863
General R & M	6,500	2,000	1,297	703
Travel cost	900	1,900	1,765	135
Water	14,500	14,500	10,038	4,462
Consulting services	10,000	15,500	16,026	(526)
Other professional services	-	400	400	-
Contracts, R & M	31,885	24,385	22,360	2,025
General liability insurance	202,498	202,998	208,125	(5,127)
Vehicle Insurance	-	-	-	-
Workers compensation	134,040	144,040	148,763	(4,723)
Misc. city property	4,000	6,000	7,386	(1,386)
Total city property	677,150	697,550	695,502	2,048
City boards				
Pension board	675	675	600	75
Personnel board	675	675	675	-
Library board	675	675	600	75
Purchasing board	675	675	675	-
Appeals board	900	900	900	-
Recreation board	675	675	675	-
Planning board	1,125	1,125	750	375
Zoning board	1,750	1,750	1,928	(178)
Canvassers board	2,100	2,100	1,269	831
Housing authority board	2,750	2,750	1,540	1,210
Total city boards	12,000	12,000	9,612	2,388
Total general government	1,880,508	1,905,508	1,852,975	52,533

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2007**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Police department				
Salaries	2,068,102	2,118,102	1,961,597	156,505
Police trainee wages	-	-	13,980	(13,980)
Parking violations officer	12,688	12,688	11,447	1,241
Overtime	150,000	180,000	391,430	(211,430)
Holiday pay	101,095	101,095	100,373	722
Longevity pay	68,362	68,362	68,362	-
Clerk longevity pay	2,409	2,409	3,977	(1,568)
Federal grants match	2,000	-	-	-
Clothing/tool allowances	110,900	102,725	109,532	(6,807)
Office supplies	8,000	9,700	9,588	112
Other supplies	5,000	6,200	5,825	375
Heating fuel	4,200	7,400	8,349	1,051
Vehicle fuel	85,000	110,000	102,547	7,453
Dues/subscriptions	2,500	2,611	2,585	26
Detective supplies	7,500	6,900	6,955	(55)
Non-capital equipment	8,000	8,000	8,004	(4)
General R & M	15,000	15,000	14,967	33
Vehicle R & M	32,000	48,600	54,859	(6,259)
Other professional services	30,000	29,500	29,816	(316)
Meetings & conferences	600	64	92	(28)
Finger printing	2,500	2,500	2,496	4
Education & training	25,000	19,200	21,232	(2,032)
College tuitions	30,000	30,000	46,472	(16,472)
State incentive	19,985	19,985	12,586	7,399
Special Investigations	20,000	20,000	20,000	-
Code Compliance	30,000	30,000	21,169	8,831
Total police department	2,840,841	2,951,041	3,026,240	(75,199)
Fire department				
Salaries	1,881,048	1,881,048	1,795,758	85,290
Fire trainee wages	2,400	2,400	1,800	600
Overtime	200,000	250,000	345,626	(95,626)
Holiday pay	115,540	115,540	114,579	961
Longevity pay	70,939	70,939	70,239	700
Out of rank pay	20,000	20,000	19,101	899
Rescue pay	14,560	14,560	14,560	-
Fire EMT - Cardiac	20,800	20,800	18,850	1,950
Mechanics pay	6,370	6,370	6,353	17
Clothing/tool allowance	82,950	82,950	80,975	1,975
Other supplies	28,000	30,000	31,477	(1,477)
Heating fuel	15,000	15,000	11,912	3,088
Vehicle fuel	8,000	8,000	16,151	(8,151)
Dues/subscriptions	400	400	130	270
Non-capital equipment	44,500	29,500	26,328	3,172
General R & M	6,000	6,000	6,111	(111)
Vehicle R & M	28,000	28,000	112,347	(84,347)
Other professional services	6,000	6,000	11,085	(5,085)
Education & training	6,000	6,000	4,778	1,222
State incentive	8,215	8,215	5,409	2,806
Fire fighter equipment	6,000	19,000	17,809	1,191
Total fire department	2,570,722	2,620,722	2,711,378	(90,656)
Probate court				
Salaries	7,241	7,241	7,241	-
Expenses	200	200	-	200
	7,441	7,441	7,241	200
Municipal court				
Salaries	72,789	72,789	72,790	(1)
Longevity Pay	1,464	1,464	1,455	9
Office supplies	1,800	1,920	1,904	16
Non-capital Equipment	2,000	2,000	1,990	10
Other Professional Services	4,000	4,000	4,200	(200)
Total municipal court	82,053	82,173	82,339	(166)

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, 2007

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC SAFETY				
Animal control				
Salaries	12,688	12,688	11,447	1,241
Clothing/tool allowance	350	350	358	(8)
Non-capital equipment	800	-	88	(88)
Meeting & conferences	500	-	-	-
Education & training	400	-	-	-
Boarding of animals	10,000	6,380	4,948	1,432
Total animal control	24,738	19,418	16,841	2,577
Inspection officers				
Plumbing officer	4,283	4,283	4,283	-
License officer	4,283	4,283	4,283	-
Electrical inspector	4,283	4,283	4,283	-
Total inspection officers	12,849	12,849	12,849	-
Minimum housing				
Salaries	187,263	182,263	176,744	5,519
Overtime	200	200	65	135
Longevity pay	1,986	1,986	1,986	-
Clothing	400	400	100	300
Other supplies	200	200	100	100
Dues & subscriptions	200	200	-	200
Non-capital equipment	-	-	-	-
Other Professional Services	2,280	2,280	2,555	(275)
Meeting & conferences	200	200	45	155
Education & training	300	300	1,780	(1,480)
Property protection	7,000	7,000	5,093	1,907
Total minimum housing	200,029	195,029	188,468	6,561
Total public safety	5,738,673	5,888,673	6,045,356	(156,683)
PUBLIC WORKS				
Highway department				
Salaries	768,075	768,075	764,932	3,143
Overtime	40,000	40,000	41,782	(1,782)
Longevity pay	23,471	23,471	22,763	708
Specialty pay	520	520	520	-
Clothing/tool allowance	5,350	5,350	4,950	400
Other supplies	6,000	5,000	4,547	453
Heating fuel	8,000	13,000	11,439	1,561
Vehicle Fuel	35,000	40,300	39,475	825
Non-capital equipment	8,000	8,000	7,285	715
Winter road supplies	15,000	17,500	17,082	418
General R & M	10,000	6,000	5,238	762
Vehicle R & M	58,000	63,200	67,000	(3,800)
Road R & M	25,000	19,000	17,178	1,822
Education & training	1,000	1,000	70	930
Water Lines R & M	1,500	11,500	10,010	1,490
Traffic Signal R & M	20,000	28,000	25,385	2,615
Rentals	3,500	3,500	3,443	57
Misc. Highway	6,000	6,000	5,837	163
Total highway department	1,036,416	1,059,416	1,048,916	10,500
Public works obligations				
Hydrants	132,947	122,947	127,369	(4,422)
Sewer/ NBC	16,250	16,250	10,356	5,894
Solid waste removal/disposal	180,000	167,000	162,738	4,262
Street lights	143,000	143,000	120,777	22,223
Total public works obligations	472,197	449,197	421,240	27,957
Total public works	1,508,613	1,508,613	1,470,156	38,457

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GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2007

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
PUBLIC EDUCATION				
<i>Library</i>				
Salaries	183,879	183,879	185,510	(1,631)
Overtime	1,000	1,000	1,160	(160)
Longevity	5,124	5,124	5,124	-
Office supplies	4,600	4,701	4,555	146
Other supplies	1,600	1,600	1,443	157
Heating fuel	7,500	6,675	6,672	3
Dues/subscriptions	2,375	2,375	2,122	253
Non-Capital Equipment	4,500	4,399	4,399	-
Books	14,000	14,610	14,578	32
Electric	6,000	6,825	6,799	26
Other professional services	8,850	8,850	8,565	285
Education & training	2,000	1,390	1,391	(1)
Total public education	241,428	241,428	242,318	(890)
PUBLIC RECREATION				
<i>Recreation</i>				
Salaries	110,485	110,485	114,956	(4,471)
Other supplies	7,000	7,000	6,911	89
Non-capital equipment	13,500	13,500	13,492	8
General R & M	8,000	8,000	10,109	(2,109)
YMCA contract	-	-	-	-
Other professional services	9,200	9,200	8,970	230
Public events & activities	3,000	3,000	2,996	4
Team subsidy	5,000	5,000	4,000	1,000
Misc. recreation	6,000	6,000	4,842	1,158
Total recreation	162,185	162,185	166,276	(4,091)
<i>Celebrations</i>				
Decorations	2,000	2,000	1,887	113
Veterans Council	2,000	2,000	1,000	1,000
Community activities	9,600	9,600	9,527	73
Sponsorships	200	200	200	-
Special events	-	-	-	-
Total celebrations	13,800	13,800	12,614	1,186
<i>Planning</i>				
Salaries	35,790	35,790	32,106	3,684
	35,790	35,790	32,106	3,684
CHANNEL ONE				
Salaries	135,500	135,500	108,204	27,296
RJH community center	51,970	51,970	51,970	-
Total Channel One	187,470	187,470	160,174	27,296
Total public recreation	399,245	399,245	371,170	28,075
MUNICIPAL DEBT SERVICE				
Bond principal	1,110,000	1,110,000	1,110,000	-
Bond interest	612,440	612,440	612,440	-
Paying agency fees	4,000	4,000	1,000	3,000
Lease purchase	159,231	159,231	159,231	-
Total municipal debt service	1,885,671	1,885,671	1,882,671	3,000
CONTINGENCY				
Legal contingencies	40,000	70,659	78,649	(7,990)
Contingent/salaries	95,000	20,000	-	20,000
General contingencies	25,000	14,341	19,635	(5,294)
Debt escrow fund	100,000	30,000	-	30,000
Total contingency	260,000	135,000	98,284	36,716

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2007**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EMPLOYEE BENEFITS				
Social security 6.2%	182,302	182,302	181,167	1,135
Medicare 1.45%	92,479	92,479	109,467	(16,988)
Municipal State pension	232,744	232,744	212,117	20,627
Compensated absences	172,440	142,440	142,928	(488)
Unemployment compensation	11,000	6,000	12,399	(6,399)
Medical insurance	2,740,393	2,740,393	2,691,229	49,164
Dental insurance	143,607	143,607	116,789	26,818
Public safety pension	578,605	578,605	575,297	3,308
Injuries/medical	5,000	10,000	4,884	5,116
Total employee benefits	4,158,570	4,128,570	4,046,277	82,293
RETIREMENT				
Police retirement	610,030	615,030	628,838	(13,808)
Fire retirement	645,162	640,162	640,162	-
Total retirement	1,255,192	1,255,192	1,269,000	(13,808)
MAJOR PURCHASES				
Improvements (other than bldg.)	87,000	67,000	57,707	9,293
Machinery & equipment	33,800	33,800	42,266	(8,466)
Total major purchases	120,800	100,800	99,973	827
Total expenditures	17,448,700	17,448,700	17,378,180	70,520
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	\$ 0	\$ 0	642,009	\$ 500,969

Adjustments required under generally accepted accounting principles:

Property tax revenue - sixty day rule	133,230
Prior years property tax revenue - sixty day rule	(81,600)
Change in reserve for encumbrances	6,266
	<u>\$ 699,905</u>