

CITY OF CENTRAL FALLS

E-2

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2008

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Tax revenue				
Tax revenue (current year)	\$ 9,760,390	\$ 9,738,410	\$ 9,530,299	\$ (208,111)
Tax revenue (prior years)	300,000	300,000	306,746	6,746
Total tax revenue	10,060,390	10,038,410	9,837,045	(201,365)
Fees/ Non-tax revenue				
Interest on taxes	185,000	185,000	163,731	(21,269)
City clerk fees	275,000	275,000	531	(274,469)
VIN check fees	2,000	2,000	1,240	(760)
Probate fees	5,000	5,000	6,900	1,900
Realty Stamps	50,000	50,000	98,407	48,407
Real Estate Recordings	50,000	50,000	83,299	33,299
Licenses	36,000	36,000	73,659	37,659
Marriage Licenses	500	500	1,328	828
Certificates	5,000	5,000	12,894	7,894
Reports/copying fees	3,600	3,600	2,571	(1,029)
Constable fees	300	300	-	(300)
Micellaneous	6,000	6,000	17,467	11,467
Fingerprinting	300	300	144	(156)
Fire code inspections	12,000	12,000	6,000	(6,000)
Other fire permits	-	-	400	400
Certificates of occupancy	3,000	3,000	3,150	150
Hazardous material permits	1,600	1,600	1,170	(430)
Building permits	105,000	105,000	37,828	(67,172)
Plumbing permits	12,000	12,000	13,959	1,959
Electrical permits	17,000	17,000	13,756	(3,244)
Traffic fines	250,000	250,000	209,124	(40,876)
District court	1,000	1,000	1,431	431
Library fines	100	100	206	106
Dog officer fines	2,250	2,250	2,015	(235)
Investment interest	60,000	60,000	48,674	(11,326)
RI Traffic Tribune	10,000	10,000	9,115	(885)
Municipal Court Fees	5,000	5,000	5,429	429
Code Enforcement Fees	15,000	15,000	3,339	(11,661)
Total Fees/non tax revenue	1,112,650	1,112,650	817,767	(294,883)
State revenue				
General revenue sharing	6,000	6,000	649,162	643,162
Tangible phase out	1,693,857	1,432,051	782,890	(649,161)
MV Phase out	1,588,340	1,557,509	1,510,701	(46,808)
Distressed Comm. Aid	298,278	298,278	300,986	2,708
Miscellaneous state aid	-	-	3,438	3,438
Telephone tax	186,716	186,716	166,194	(20,522)
Hotel/Meal tax	116,878	116,878	88,041	(28,837)
Police/fire incentive	14,998	14,998	15,861	865
School Housing aid	1,908,985	1,908,985	1,801,135	(107,850)
Non Profit Organizations	-	-	20,927	20,927
Emergency Management	6,148	6,148	2,000	(4,148)
Total State revenue	5,820,198	5,527,561	5,341,335	(186,226)
Departmental revenue				
Scrap metal	1,000	1,000	3,323	2,323
Prop preservation revenue	2,000	2,000	185,852	183,852
Misc. departmental revenue	1,000	1,000	7,601	6,601
Public works	20,000	20,000	10,593	(9,407)
Rescue runs	125,000	125,000	137,951	12,951
Total departmental revenue	149,000	149,000	345,320	196,320
Other Income				
Restitution	1,000	1,000	983	(17)
Lease/rental income	-	-	4,200	4,200
Athletic fees	1,000	1,000	300	(700)
Local revenue	13,514	13,514	13,514	-
Housing authority	58,710	58,710	56,974	(1,736)
Detention center	492,288	492,288	560,479	68,191
Misc. other revenue	25,000	25,000	34,591	9,591
Funds from fund balance	1,100,000	1,100,000	1,100,000	-
Surplus sales	1,000	1,000	-	(1,000)
Special revenue	-	-	4,897	4,897
Federal revenue	-	-	7,033	7,033
Total other income	1,692,512	1,692,512	1,792,971	90,459
Total revenues	18,834,750	18,520,133	18,124,438	(395,695)

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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GENERAL GOVERNMENT				
Mayor				
Salaries	127,892	125,079	120,374	4,705
Office Supplies	100	100	86	14
Other Supplies	150	150	30	120
Non capital Equipment	4,000	4,000	3,972	28
Education & training	500	500	-	500
Donations	4,000	4,000	4,042	(42)
Expense account	4,000	4,000	3,983	17
Total Mayor	140,642	137,829	132,487	5,342
City council				
Salaries	15,000	15,000	15,081	(81)
Camera operator	7,000	7,000	6,746	254
Non-Capital Equipment	2,000	1,480	318	1,162
General (video)	1,000	1,000	-	1,000
Expense account	1,000	1,000	885	115
Total city council	26,000	25,480	23,010	2,470
City clerk				
Salaries	158,779	158,779	164,789	(6,010)
Overtime	5,000	5,000	2,942	2,058
Dues/subscriptions	520	520	319	201
Non-capital equipment	500	1,950	1,191	759
Other professional services	45,000	35,889	30,653	5,036
Meetings & conferences	2,000	2,000	1,095	905
Education & training	1,275	1,275	370	905
Chrater review committee	5,000	5,000	4,120	880
Total city clerk	218,074	210,213	205,479	4,734
Personnel				
Salaries	90,880	90,880	91,866	(988)
Personnel overtime	-	-	-	-
Dues/subscriptions	-	-	-	-
Non capital equipment	600	800	652	148
Advertising	3,000	828	87	741
Other professional services	6,100	6,100	2,884	3,216
Meeting & conference fees	500	500	10	490
Education & training	2,500	800	319	481
Testing	5,000	6,500	7,437	(937)
Total personnel	108,580	106,408	103,257	3,151
Legal				
Salaries	145,438	142,313	136,203	6,110
Office	-	-	-	-
Dues/subscriptions	4,725	4,725	3,949	776
Non capital equipment	600	600	-	600
Meetings & conferences	2,000	2,000	1,059	941
Education & training	1,000	1,000	386	614
Expense account	2,500	2,500	2,072	428
Total legal	156,263	153,138	143,669	9,469

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2008**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Tax assessor				
Salaries	83,432	83,432	82,216	1,216
Overtime	1,200	1,200	2,535	(1,335)
Longevity Pay	1,536	1,536	1,536	-
Dues/subscriptions	2,201	2,201	1,273	928
Non capital equipment	7,379	7,379	7,373	6
Advertising	820	820	-	820
Other professional services	9,765	7,582	4,924	2,658
Meetings & Conferences	950	950	-	950
Revaluation service	1,100	1,100	-	1,100
Education & Training	775	775	-	(775)
Total tax assessor	109,158	106,975	99,857	7,118
Finance				
Salaries	241,084	241,084	214,320	26,764
Overtime	3,000	3,000	5,108	(2,108)
Longevity pay	1,354	1,354	1,353	1
Postage	32,600	32,600	20,561	12,039
Dues/subscriptions	775	775	472	303
Non-capital equipment	3,000	3,000	368	2,632
Collection agency	14,000	6,604	6,578	26
Accounting/auditing	27,100	27,100	22,340	4,760
Other professional services	40,805	40,805	40,283	522
Meetings & conferences	700	700	40	660
Contract R & M	900	900	-	900
Education & Training	4,500	4,500	-	4,500
Total finance	369,818	362,422	311,423	50,999
Board of canvassers				
Salaries	51,975	51,975	51,175	800
City sergeant	2,186	2,186	2,186	-
Election workers	17,100	15,606	10,600	5,006
Office supplies	200	215	215	-
Advertising	2,256	2,256	1,042	1,214
Other professional services	-	-	-	-
Meetings & Conferences	250	250	55	195
Total board of canvassers	73,967	72,488	65,273	7,215
City property				
Salaries	61,004	61,004	60,085	919
Overtime	3,000	3,000	5,096	(2,096)
Clothing	400	400	400	-
Office supplies	20,000	6,309	19,030	(12,721)
Other supplies	3,000	2,260	2,263	(3)
Janitorial Supplies	3,000	3,000	3,015	(15)
Heating	10,000	13,931	13,930	1
Dues/Subscriptions	8,000	9,000	8,132	868
Non-capital equipment	1,000	1,040	1,434	(394)
Telephone	66,000	55,089	61,902	(6,813)
Advertising	12,000	13,340	15,512	(2,172)
Electric	95,000	90,371	104,386	(14,015)
General R & M	5,000	5,000	4,084	906
Travel cost	1,500	1,500	1,437	63
Water	12,000	15,969	16,569	(600)
Consulting services	17,000	26,500	32,520	(6,020)
Other professional services	-	-	-	-
Contracts, R & M	32,000	32,000	31,244	756
General liability insurance	205,000	205,000	227,797	(22,797)
Vehicle Insurance	-	-	-	-
Workers compensation	124,657	124,657	153,147	(28,490)
Misc. city property	5,000	5,000	5,071	(71)
Total city property	684,561	674,370	767,064	(92,694)

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GENERAL FUND

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2008**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
City boards				
Pension board	675	675	525	150
Personnel board	675	675	788	(113)
Library board	675	675	638	37
Purchasing board	675	675	450	225
Appeals board	900	900	900	-
Recreation board	675	675	675	-
Planning board	1,125	1,125	900	225
Zoning board	1,750	1,750	1,899	(149)
Canvassers board	2,100	1,860	1,444	416
Housing authority board	2,750	2,750	1,677	1,073
Total city boards	12,000	11,760	9,896	1,864
Total general government	1,899,063	1,861,083	1,861,415	(332)
PUBLIC SAFETY				
Police department				
Salaries	2,113,299	2,061,799	2,086,272	(24,473)
Police trainee wages	-	-	20,280	(20,280)
Parking violations officer	13,069	13,069	12,486	583
Overtime	200,000	200,000	336,596	(136,596)
Holiday pay	109,870	104,601	104,072	529
Longevity pay	74,793	74,793	74,793	-
Clerk longevity pay	2,457	2,457	3,993	(1,536)
Dispatchers Longevity	3,200	3,200	1,600	1,600
Federal grants match	-	-	-	-
Clothing/tool allowances	113,975	108,475	105,135	3,340
Office supplies	8,000	8,000	7,149	851
Other supplies	4,000	4,000	3,964	36
Heating fuel	9,600	9,100	8,200	900
Vehicle fuel	110,000	110,000	105,314	4,686
Dues/subscriptions	2,500	2,600	2,195	405
Detective supplies	7,500	6,500	6,036	464
Non-capital equipment	8,000	8,000	7,978	22
General R & M	22,500	22,500	21,385	1,115
Vehicle R & M	42,000	48,300	46,891	1,409
Other professional services	40,000	34,050	33,884	366
Meetings & conferences	600	200	149	51
Finger printing	2,500	3,500	3,080	410
Education & training	20,000	17,000	17,303	(303)
College tuitions	38,000	43,450	47,023	(3,573)
State incentive	12,586	12,586	14,130	(1,544)
Special Investigations	25,000	25,000	25,447	(447)
Code Compliance	30,000	30,000	24,259	5,741
Total police department	3,013,449	2,953,180	3,119,424	(166,244)
Fire department				
Salaries	1,909,576	1,766,611	1,872,515	(105,904)
Fire trainee wages	2,400	4,800	4,125	675
Overtime	300,000	361,500	375,716	(14,216)
Holiday pay	125,191	124,963	122,968	1,995
Longevity pay	86,992	86,992	84,026	2,966
Out of rank pay	20,000	23,252	24,949	(1,697)
Rescue pay	14,560	14,560	14,882	(322)
Fire EMT - Cardiac	42,120	42,120	39,386	2,734
Mechanics pay	7,280	7,280	7,459	(179)
Clothing/tool allowance	82,950	82,950	82,950	-
Other supplies	30,000	33,000	31,892	1,108
Heating fuel	15,000	11,000	10,926	74
Vehicle fuel	8,000	29,813	29,102	711
Dues/subscriptions	400	400	354	46
Non-capital equipment	30,000	16,000	8,104	7,896
General R & M	10,000	8,750	7,576	1,174
Vehicle R & M	30,000	43,993	49,791	(5,798)
Other professional services	9,000	12,681	11,768	913
Education & training	8,000	5,738	5,301	437
State incentive	5,409	5,637	6,155	(518)
Fire fighter equipment	5,000	5,000	3,998	1,002
Total fire department	2,741,878	2,687,040	2,793,943	(106,903)

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, 2008**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Probate court				
Salaries	7,458	7,458	9,688	(2,230)
Expenses	200	47	-	47
Total probate court	7,658	7,505	9,688	(2,183)
Municipal court				
Salaries	74,974	73,281	65,242	8,039
Longevity Pay	1,494	1,494	1,493	1
Office supplies	1,800	1,800	1,375	425
Non-capital Equipment	2,000	2,000	1,205	795
Other Professional Services	4,400	4,400	4,426	26
Total municipal court	84,668	82,975	73,741	9,234
PUBLIC SAFETY				
Animal control				
Salaries	13,069	12,567	12,341	228
Clothing/tool allowance	350	750	377	373
Non-capital equipment	800	1,700	1,613	87
Meeting & conferences	500	-	-	-
Education & training	400	-	-	-
Boarding of animals	10,000	9,600	4,839	4,761
Total animal control	25,119	24,617	19,170	5,447
Inspection officers				
Plumbing officer	4,411	4,411	4,411	-
License officer	4,411	4,411	4,411	-
Electrical inspector	4,411	4,411	4,411	-
Total inspection officers	13,233	13,233	13,233	-
Minimum housing				
Salaries	185,859	173,736	176,997	(3,261)
Overtime	-	-	-	-
Longevity pay	2,457	2,457	2,457	-
Clothing	400	400	266	134
Other supplies	400	900	670	230
Dues & subscriptions	200	-	-	-
Non-capital equipment	4,500	2,220	2,220	-
Other Professional Services	1,312	11,385	11,291	94
Meeting & conferences	400	-	-	-
Education & training	600	1,095	1,094	1
Property protection	10,000	9,812	132,720	(122,908)
Total minimum housing	208,128	202,005	327,715	(125,710)
Total public safety	6,092,133	5,970,555	6,356,914	(386,359)
PUBLIC WORKS				
Highway department				
Salaries	735,475	715,535	761,037	(45,502)
Overtime	40,000	40,000	45,298	(5,298)
Longevity pay	24,668	24,668	24,663	5
Specialty pay	520	520	480	40
Clothing/tool allowance	5,350	5,350	4,400	950
Other supplies	8,000	8,000	8,008	(8)
Heating fuel	9,000	14,500	12,811	1,689
Vehicle Fuel	35,000	59,900	59,813	87
Non-capital equipment	8,000	8,000	23,593	(15,593)
Winter road supplies	15,000	19,270	19,269	1
General R & M	10,000	10,000	9,729	271
Vehicle R & M	58,000	51,500	55,053	(3,553)
Road R & M	24,000	20,447	20,140	307
Education & training	1,000	1,000	60	940
Water Lines R & M	1,500	1,500	1,478	22
Traffic Signal R & M	15,000	11,938	11,922	17
Rentals	3,500	53	53	-
Misc. Highway	3,000	2,891	2,891	-
Total highway department	997,013	995,073	1,060,698	(65,625)

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, 2006**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public works obligations				
Hydrants	139,595	129,595	127,561	2,034
Sewer/ NBC	17,453	17,453	12,626	4,827
Solid waste removal/disposal	160,000	152,000	148,023	3,977
Street lights	143,000	133,799	112,667	21,132
Total public works obligations	460,048	432,847	400,877	31,970
Total public works	1,457,061	1,427,920	1,461,575	(33,655)
PUBLIC EDUCATION				
Library				
Salaries	194,434	189,336	186,658	2,678
Overtime	1,000	1,000	725	275
Longevity	5,486	5,486	3,811	1,675
Office supplies	4,600	4,600	4,385	215
Other supplies	1,600	1,300	1,060	240
Heating fuel	10,000	11,000	10,234	768
Dues/subscriptions	2,375	2,375	2,227	148
Non-Capital Equipment	3,000	3,000	2,533	467
Books	14,000	14,000	10,834	3,166
Electric	6,500	7,885	7,743	142
Other professional services	10,400	9,200	8,316	884
Education & training	1,500	615	585	30
Total public education	254,895	249,797	239,111	10,686
PUBLIC RECREATION				
Recreation				
Salaries	114,713	115,801	120,955	(5,154)
Other supplies	7,500	6,700	6,665	35
Non-capital equipment	12,000	11,000	11,574	(574)
General R & M	8,000	8,200	11,475	(3,275)
YMCA contract	-	-	-	-
Other professional services	10,400	9,100	9,043	57
Public events & activities	3,000	3,000	2,983	17
Team subsidy	5,000	4,500	4,500	-
Misc. recreation	5,000	4,000	3,969	31
Total recreation	165,613	162,301	171,164	(8,863)
Celebrations				
Decorations	2,000	1,544	1,915	(371)
Veterans Council	2,000	2,000	2,000	-
Community activities	10,600	10,600	10,882	(282)
Sponsorships	200	200	200	-
Special events	8,000	8,000	7,998	2
Total celebrations	22,800	22,344	22,995	(651)
Planning				
Salaries	41,537	41,537	39,749	1,788
	41,537	41,537	39,749	1,788
CHANNEL ONE				
Salaries	171,715	167,281	174,699	(7,418)
RJH community center	50,000	50,000	50,000	-
Total Channel One	221,715	217,281	224,699	(7,418)
Total public recreation	451,665	443,463	458,607	(15,144)

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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
MUNICIPAL DEBT SERVICE				
Issuance Costs	-	-	9,900	(9,900)
Bond principal	913,113	913,113	1,115,000	(201,887)
Bond interest	621,778	621,778	618,485	3,293
Paying agency fees	4,000	4,000	2,500	1,500
Lease purchase	143,836	143,836	131,912	11,924
Total municipal debt service	1,682,727	1,682,727	1,877,797	(195,070)
CONTINGENCY				
Legal contingencies	40,000	40,000	133,245	(93,245)
Contingent/salaries	-	-	-	-
General contingencies	25,000	30,387	48,886	(18,499)
Debt escrow fund	25,000	19,613	-	19,613
Total contingency	90,000	90,000	182,131	(92,131)
EMPLOYEE BENEFITS				
Social security 6.2%	219,570	199,472	196,189	3,283
Medicare 1.45%	113,884	113,884	117,371	(3,487)
Municipal State pension	240,343	210,343	208,771	1,572
Compensated absences	142,093	142,093	210,169	(68,076)
Unemployment compensation	15,000	26,606	42,878	(16,272)
Medical insurance	2,954,521	2,887,915	2,867,680	235
Dental insurance	137,648	137,648	125,126	12,522
Public safety pension	1,426,830	1,426,830	1,231,736	195,094
Injuries/medical	5,000	5,000	1,674	3,326
Total employee benefits	5,254,869	5,149,791	5,021,594	128,197
RETIREMENT				
Police retirement	640,365	640,365	640,365	-
Fire retirement	635,952	635,952	635,952	-
Total retirement	1,276,317	1,276,317	1,276,317	-
MAJOR PURCHASES				
Improvements (other than bldg.)	366,000	361,480	353,597	7,883
Machinery & equipment	10,000	7,000	6,413	587
Total major purchases	376,000	368,480	360,010	8,470
Total expenditures	18,834,750	18,520,133	19,095,471	(575,338)
Other financing sources (use)				
Lease proceeds				
Transfers from other funds			378,185	378,185
Transfers to other funds				
Total other financing sources (uses)	-	-	378,185	(378,185)
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>(592,848)</u>	<u>\$ (592,848)</u>
Adjustments required under generally accepted accounting principles:				
Property tax revenue - sixty day rule			243,037	
Prior years property tax revenue - sixty day rule			(133,230)	
Change in reserve for encumbrances			(15,000)	
Appropriation of prior years' surplus			(1,100,000)	
			<u>\$ (1,598,041)</u>	