

City of Fall River
FY15 Budget Analysis: Sep 30, 2014

UNAUDITED

	Original Budget (*)	Revised Budget	Actuals As of 9/30/14	% Used
Administrative Services	2,500,755	2,538,910	781,009	
City Administration	250,475	250,475	32,967	13.2%
Human Resources	270,628	270,628	69,349	25.6%
Information Systems	1,183,859	1,222,014	491,845	40.2%
Law Department	604,307	604,307	145,832	24.1%
Purchasing	191,486	191,486	41,017	21.4%
Community Maintenance	12,530,710	12,530,710	2,779,443	
Cemeteries	339,643	339,643	70,604	20.8%
Engineering	251,481	251,481	52,687	21.0%
Parks & Recreation	934,619	934,619	205,833	22.0%
Buildings	1,848,170	1,848,170	401,810	21.7%
Streets & Highways	3,436,227	3,436,227	904,027	26.3%
Sanitation - Enterprise Fund	4,464,536	4,464,536	1,012,324	22.7%
Snow Removal	526,243	526,243	-	0.0%
Traffic and Parking	535,241	535,241	117,553	22.0%
Trees	194,550	194,550	14,606	7.5%
Community Service	2,942,585	2,904,430	692,786	
City Planning/License Board	289,687	289,687	59,701	20.6%
Code Enforcement	1,066,557	1,028,402	250,708	24.4%
Health & Human Services	530,435	530,435	123,557	23.3%
Library	1,055,906	1,055,906	258,821	24.5%
Community Utilities	26,176,268	26,176,268	10,230,943	
Water - Enterprise Fund	8,128,962	8,128,962	2,838,999	34.9%
Sewer - Enterprise Fund	18,047,306	18,047,306	7,391,944	41.0%
Financial Services	12,410,442	12,410,442	5,732,011	
Assessors	503,380	503,380	128,663	25.6%
Auditor	651,027	651,027	143,434	22.0%
Collector	469,648	469,648	93,431	19.9%
Treasurer	652,163	652,163	132,061	20.2%
Debt Service	10,134,224	10,134,224	5,234,422	51.7%
Fire and Emergency Services	17,821,354	17,821,354	4,732,758	
Emergency Medical Services (Enterprise Fund)	3,078,450	3,078,450	707,393	23.0%
Fire/FREMA	14,742,904	14,742,904	4,025,365	27.3%
Miscellaneous Departments	184,124,857	185,322,357	30,918,171	
City Clerk	360,182	360,182	70,832	19.7%
City Council	213,624	213,624	51,307	24.0%
Claims and Damages	350,000	350,000	7,133	2.0%
Elections	238,902	238,902	55,397	23.2%
Harbor Master	18,279	18,279	2,073	11.3%
Mayor's Office	250,648	250,648	66,566	26.6%
Police	20,083,253	20,083,253	4,632,205	23.1%
Reserve Fund	100,000	100,000	-	0.0%
School Department	97,250,000	98,301,000	8,637,485	8.8%
Veterans	3,099,342	3,099,342	772,288	24.9%
Vocational Assessments	3,499,632	3,499,632	832,655	23.8%
Employee Benefits	58,660,995	58,660,995	15,790,231	26.9%
Transfers to Capital Project	-	-	-	
Transfer to Stab Fund	-	146,500	-	
Grand Total	258,506,971	259,704,471	55,867,122	21.6%

(*) Please see page 4 of Budget Summary

A. Note on General Fund Budgetary Revisions

Budget Revision 1 (9/23/14)

From Tax Levy

-School Dept	911,000
-Argosy Charter School Transportation	140,000
-Stabilization Fund	146,500
	<u>1,197,500</u>

B. Note on Enterprise Funds Budgetary Revisions

C. Open Encumbrances as of 9/30/14:

The expenditures above do not include currently open encumbrances
for the outstanding Purchase Orders/Requisitions

General Fund:

Open POs City	1,317,078
Open POs Schools	19,091,380
	<u>20,408,458</u>

Enterprise Funds:

Sanitation	189,056
EMS	71,310
Water	628,250
Sewer	4,380,932
	<u>5,269,549</u>

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Sewer Enterprise

	Original Budget	Actuals As of 9/30/14	% Used
Revenue			
Sewer Rate Revenue	18,568,703	4,581,055	24.7%
PYR Retained Earnings	876,000	-	0.0%
PYR Encumbrance	-	-	
Total Revenues	19,444,703	4,581,055	23.6%
Expenses - Direct			
Salaries	593,429	146,600	24.7%
Expenses	8,828,962	2,305,164	26.1%
Capital	350,000	66,440	19.0%
Debt	8,224,915	4,873,740	59.3%
	17,997,306	7,391,944	
Expenses - Indirect			
Health Insurance	47,593	11,898	25.0%
Pensions	188,099	47,025	25.0%
Transfer to Capital Projects	50,000	-	0.0%
Other	1,161,705	290,426	25.0%
	1,447,397	349,349	
Total Expenses	19,444,703	7,741,293	39.8%

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Water Enterprise

	Original Budget	Actuals As of 9/30/14	% Used
Revenue			
Water Rate Revenue	10,603,406	2,580,420	24.3%
PYR Retained Earnings	30,000	-	0.0%
PYR Encumbrance	-	-	
Total Revenues	10,633,406	2,580,420	24.3%
Expenses - Direct			
Salaries	2,113,107	479,736	22.7%
Expenses	2,007,728	326,499	16.3%
Capital	100,000	-	0.0%
Debt	3,908,127	2,032,764	52.0%
	8,128,962	2,838,999	
Expenses - Indirect			
Health Insurance	553,654	138,413	25.0%
Pensions	688,124	172,031	25.0%
Other	1,262,666	315,667	25.0%
	2,504,444	626,111	
Total Expenses	10,633,406	3,465,110	32.6%

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EMS Enterprise

	Original Budget	Actuals As of 9/30/14	% Used
Revenue			
EMS Rate Revenue	4,800,000	990,345	20.6%
PYR Retained Earnings	60,166	-	0.0%
EMS Stabilization Fund	-	-	
PYR Encumbrance	-	-	
Total Revenues	4,860,166	990,345	20.4%
Expenses - Direct			
Salaries	2,527,204	564,685	22.3%
Expenses	513,999	106,370	20.7%
Capital	37,247	36,338	97.6%
Debt	-	-	
	3,078,450	707,393	
Expenses - Indirect			
Health Insurance	384,164	96,041	25.0%
Pensions	803,209	200,802	25.0%
Other	594,343	148,586	25.0%
	1,781,716	445,429	
Total Expenses	4,860,166	1,152,822	23.7%

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Sanitation Enterprise

	Original Budget	Actuals As of 9/30/14	% Used
Revenue			
Sanitation Revenue	3,829,000	1,026,260	26.8%
General Fund Subsidy	1,526,641	381,660	25.0%
PYR Retained Earnings	266,980	-	0.0%
PYR Encumbrance	-	-	
Total Revenues	5,622,621	1,407,921	25.0%
Expenses - Direct			
Salaries	1,780,598	398,031	22.4%
Expenses	2,683,938	614,294	22.9%
Capital	-	-	
Debt	-	-	
	4,464,536	1,012,324	
Expenses - Indirect			
Health Insurance	485,000	121,250	25.0%
Pensions	383,085	95,771	25.0%
Other	290,000	72,500	25.0%
	1,158,085	289,521	
Total Expenses	5,622,621	1,301,846	23.2%