

**City of Fall River**  
**FY23 Revenue Budget Analysis:**  
**June 30, 2023**

		Original Budget	Revised Budget	Actuals As of 06/30/23	
<b>State Aid (Cherry Sheet)</b>		<b>\$ 170,733,383</b>	<b>\$ 172,137,445</b>	<b>\$ 204,865,920</b>	<b>119%</b>
<b>Education:</b>					
	School Aid Chapter 70	\$ 168,421,258	\$ 168,421,258	\$ 168,421,258	100%
	Charter Tuition Reimbursement	\$ 8,031,763	\$ 8,083,544	\$ 6,866,003	85%
<b>Offset:</b>	School Choice Receiving Tuition	\$ 902,647	\$ 447,513	\$ -	
<b>General Government:</b>					
	General Municipal Aid	\$ 26,897,784	\$ 27,604,931	\$ 27,604,931	100%
	Veterans Benefits	\$ 1,182,639	\$ 1,182,639	\$ 1,027,297	87%
	Abatements: Vets, Blind, Spouses	\$ 364,963	\$ 364,963	\$ 445,910	122%
	State Owned Land	\$ 389,721	\$ 500,521	\$ 500,521	100%
<b>Offset:</b>	Public Libraries	\$ 245,747	\$ 284,232	\$ -	
<b>Less State and County Assessments:</b>		\$ (35,703,139)	\$ (34,752,156)		
<b>Real Estate Taxes</b>		<b>\$ 124,830,996</b>	<b>\$ 126,734,874</b>	<b>\$ 125,942,093</b>	<b>99%</b>
	Real Estate Taxes	\$ 124,830,996	\$ 126,734,874	\$ 124,228,939	98%
	Overlay		\$ -	\$ -	
	Tax Liens	\$ -	\$ -	\$ 1,713,154	
<b>Local Receipts</b>		<b>\$ 22,803,835</b>	<b>\$ 21,685,828</b>	<b>\$ 25,531,733</b>	<b>118%</b>
	Motor Vehicle Excise	\$ 8,100,000	\$ 8,573,188	\$ 8,858,006	103%
	Marijuana Excise	\$ 1,650,000	\$ 575,790	\$ 1,308,700	227%
	Other Excise	\$ 1,272,000	\$ 1,530,000	\$ 1,817,239	119%
	Penalties and Interest	\$ 1,035,000	\$ 1,135,000	\$ 1,583,153	139%
	Payments in lieu of Taxes	\$ 450,000	\$ 450,000	\$ 374,125	83%
	Other Charges - Solid Waste	\$ -	\$ -	\$ -	0%
	Fees	\$ 3,580,675	\$ 2,905,157	\$ 2,817,491	97%
	Rentals	\$ 72,948	\$ 72,948	\$ 85,266	117%
	Library	\$ 4,000	\$ 4,000	\$ 5,223	131%
	Cemeteries	\$ 82,000	\$ 82,000	\$ 104,917	128%
	Other Departmental	\$ 1,239,850	\$ 825,033	\$ 895,001	108%
	Licenses and Permits	\$ 2,274,843	\$ 2,390,193	\$ 2,599,562	109%
	Fines and Forfeits	\$ 1,515,000	\$ 1,515,000	\$ 1,571,899	104%
	Investment Income	\$ 500,000	\$ 500,000	\$ 1,967,122	393%
	Recurring <b>MEDICARE</b>	\$ 1,020,000	\$ 1,120,000	\$ 1,151,984	103%
	Non-Recurring	\$ 7,519	\$ 7,519	\$ 392,046	5214%
<b>Other Sources</b>		<b>\$ 7,015,036</b>	<b>\$ 7,015,036</b>	<b>\$ 7,063,244</b>	<b>101%</b>
	Transfer from:				
	TRANSFER FROM OTHER SOURCES B-2	\$ 25,000	\$ 25,000	\$ -	0%
	Grants - Special Revenue	\$ -	\$ 170,000	\$ 23,208	14%
	Trust & Agency	\$ -	\$ -	\$ -	
	Stabilization Fund	\$ -	\$ -	\$ 50,000	
			\$ 180,000		0%
	Enterprise Funds - Indirect Cost Recoveries	\$ 6,990,036	\$ 6,990,036	\$ 6,990,036	100%
<b>Total Revenue</b>		<b>\$ 325,383,250</b>	<b>\$ 327,573,183</b>	<b>\$ 363,402,990</b>	<b>111%</b>

**City of Fall River**  
**FY 23 Budget to Actual Analysis:**  
**as of June 30, 2023**

	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>% Used</b>
<b><u>Administrative Services</u></b>				
City Administration - Expenses	\$ 1,200.00	\$ 1,200.00	\$ 8,251.50	688%
City Administration - Salaries	\$ 200,231.00	\$ 232,431.00	\$ 177,915.93	77%
Information Systems - Expenses	\$ 2,457,868.00	\$ 2,465,359.00	\$ 2,122,805.60	86%
Information Systems - Salaries	\$ 546,237.00	\$ 513,237.00	\$ 447,365.62	87%
Law Department - Expenses	\$ 409,500.00	\$ 409,500.00	\$ 288,190.94	70%
Law Department - Salaries	\$ 420,081.00	\$ 415,881.00	\$ 367,684.20	88%
Personnel & Training - Expenses	\$ 10,254.00	\$ 10,254.00	\$ 6,769.56	66%
Personnel & Training - Salaries	\$ 302,779.00	\$ 335,779.00	\$ 325,592.48	97%
Claims & Damages - Expenses	\$ 850,000.00	\$ 1,030,000.00	\$ 790,599.69	77%
<b>Administrative Services Total</b>	<b>\$ 5,198,150.00</b>	<b>\$ 5,413,641.00</b>	<b>\$ 4,535,175.52</b>	<b>84%</b>
<b><u>Community Maintenance</u></b>				
Library - Expenses	\$ 848,855.00	\$ 848,855.00	\$ 836,964.88	99%
Library - Salaries	\$ 817,832.00	\$ 817,832.00	\$ 803,854.46	98%
Public Works - Expenses	\$ 11,205,590.00	\$ 11,350,590.00	\$ 10,922,225.14	96%
Public Works - Salaries	\$ 3,363,638.00	\$ 3,748,696.00	\$ 3,320,224.49	89%
Public Works:Snow Removal - Expenses	\$ 421,243.00	\$ 421,243.00	\$ 268,126.46	64%
Public Works:Snow Removal - Salaries	\$ 105,000.00	\$ 105,000.00	\$ 94,888.98	90%
Recreation & Cemeteries - Expenses	\$ 872,280.00	\$ 872,609.00	\$ 702,795.22	81%
Recreation & Cemeteries - Salaries	\$ 1,285,989.00	\$ 1,249,989.00	\$ 1,170,740.27	94%
School Crossing Guards - Salaries	\$ 241,610.00	\$ 241,610.00	\$ 254,053.00	105%
<b>Community Maintenance Total</b>	<b>\$ 19,162,037.00</b>	<b>\$ 19,656,424.00</b>	<b>\$ 18,466,892.90</b>	<b>94%</b>
<b><u>Community Protection</u></b>				
F.R. Emerg Management Agency - Expenses	\$ 9,300.00	\$ 9,300.00	\$ 8,378.24	90%
F.R. Emerg Management Agency - Salaries	\$ 27,500.00	\$ 27,500.00	\$ 27,499.92	100%
Fire - Expenses	\$ 1,085,201.00	\$ 1,121,885.00	\$ 879,400.11	78%
Fire - Salaries	\$ 16,068,780.00	\$ 16,068,780.00	\$ 15,511,849.34	97%
Harbormaster - Expenses	\$ 28,800.00	\$ 28,800.00	\$ 12,425.35	43%
Harbormaster - Salaries	\$ 2,500.00	\$ 2,500.00	\$ 2,162.12	86%
Police - Expenses	\$ 2,099,445.00	\$ 2,099,445.00	\$ 1,529,316.84	73%

**UNAUDITED SUBJECT TO CHANGE**

**City of Fall River**  
**FY 23 Budget to Actual Analysis:**  
**as of June 30, 2023**

Police - Salaries	\$ 22,092,545.00	\$ 22,346,036.00	\$ 21,396,203.02	96%
<b>Community Protection Total</b>	<b>\$ 41,416,831.00</b>	<b>\$ 41,707,006.00</b>	<b>\$ 39,537,905.40</b>	<b>95%</b>

**Community Service**

Council On Aging - Expenses	\$ 29,000.00	\$ 29,000.00	\$ 20,000.00	69%
Council On Aging - Salaries	\$ 114,142.00	\$ 127,142.00	\$ 122,202.17	96%
Health Department - Expenses	\$ 12,095.00	\$ 62,095.00	\$ 18,574.91	30%
Health Department - Salaries	\$ 347,105.00	\$ 345,605.00	\$ 298,050.52	86%
City Planning - Expenses	\$ 10,730.00	\$ 10,730.00	\$ 7,898.11	74%
City Planning - Salaries	\$ 278,760.00	\$ 280,760.00	\$ 158,726.00	57%
Code Enforcement - Expenses	\$ 148,000.00	\$ 148,000.00	\$ 61,873.33	42%
Code Enforcement - Salaries	\$ 987,845.00	\$ 1,124,845.00	\$ 1,066,114.89	95%
<b>Community Services Total</b>	<b>\$ 1,927,677.00</b>	<b>\$ 2,128,177.00</b>	<b>\$ 1,754,339.93</b>	<b>82%</b>

**Facilities Maintenance**

Public Works - Expenses	\$ 1,989,200.00	\$ 1,994,200.00	\$ 1,717,033.46	86%
Public Works - Salaries	\$ 835,220.00	\$ 765,220.00	\$ 541,362.05	71%
Recreation & Cemeteries - Expenses	\$ 3,000.00	\$ 3,000.00	\$ -	0%
Director of City Operations- Salaries		\$ 70,000.00	\$ 69,195.34	99%
<b>Facilities Maintenance Total</b>	<b>\$ 2,827,420.00</b>	<b>\$ 2,832,420.00</b>	<b>\$ 2,476,690.85</b>	<b>87%</b>

**Financial Services**

Assessor - Expenses	\$ 112,155.00	\$ 137,155.00	\$ 118,460.81	86%
Assessor - Salaries	\$ 323,909.00	\$ 323,909.00	\$ 302,168.71	93%
City Auditor - Expenses	\$ 10,290.00	\$ 10,290.00	\$ 9,449.76	92%
City Auditor - Salaries	\$ 386,520.00	\$ 376,520.00	\$ 347,202.34	92%
City Collector - Expenses	\$ 69,275.00	\$ 57,275.00	\$ 53,644.30	94%
City Collector - Salaries	\$ 366,114.00	\$ 386,114.00	\$ 383,955.89	99%
City Treasurer - Expenses	\$ 197,965.00	\$ 184,965.00	\$ 184,416.40	100%
City Treasurer - Salaries	\$ 251,076.00	\$ 251,076.00	\$ 234,125.97	93%
Director Of Financial Serv - Expenses	\$ 5,200.00	\$ 5,200.00	\$ 2,854.49	55%
Director Of Financial Serv - Salaries	\$ 137,035.00	\$ 147,035.00	\$ 140,224.06	95%
Purchasing - Expenses	\$ 12,050.00	\$ 12,050.00	\$ 9,949.49	83%

**UNAUDITED SUBJECT TO CHANGE**

**City of Fall River**  
**FY 23 Budget to Actual Analysis:**  
**as of June 30, 2023**

Purchasing - Salaries	\$ 49,342.00	\$ 129,359.00	\$ 108,710.80	84%
<b>Financial Services Total</b>	<b>\$ 1,920,931.00</b>	<b>\$ 2,020,948.00</b>	<b>\$ 1,895,163.02</b>	<b>94%</b>
<b><u>General Government</u></b>				
City Clerk - Expenses	\$ 51,773.00	\$ 51,773.00	\$ 45,004.44	87%
City Clerk - Salaries	\$ 345,098.00	\$ 345,098.00	\$ 335,850.03	97%
City Council - Expenses	\$ 176,500.00	\$ 176,500.00	\$ 150,697.40	85%
City Council - Salaries	\$ 277,649.00	\$ 281,249.00	\$ 264,943.70	94%
Election Commission - Expenses	\$ 95,785.00	\$ 110,738.00	\$ 90,850.72	82%
Election Commission - Salaries	\$ 250,574.00	\$ 250,574.00	\$ 223,611.00	89%
Mayor - Expenses	\$ 27,100.00	\$ 27,100.00	\$ 17,180.39	63%
Mayor - Salaries	\$ 292,720.00	\$ 295,720.00	\$ 300,772.65	102%
Veterans' Benefits - Salaries	\$ 293,781.00	\$ 287,681.00	\$ 219,825.07	76%
Veterans' Benefits - Expenses	\$ 2,278,365.00	\$ 2,278,365.00	\$ 1,409,389.48	62%
<b>General Government Total</b>	<b>\$ 4,089,345.00</b>	<b>\$ 4,104,798.00</b>	<b>\$ 3,058,124.88</b>	<b>75%</b>
<b><u>Other Governmental</u></b>				
Debt Services	\$ 13,903,341.00	\$ 13,928,341.00	\$ 13,474,292.05	97%
Retirement	\$ 36,072,580.00	\$ 36,072,580.00	\$ 35,962,291.95	100%
Health	\$ 37,480,890.00	\$ 37,480,890.00	\$ 37,480,890.00	100%
Property Insurance	\$ 1,051,000.00	\$ 1,051,000.00	\$ 1,204,625.00	115%
Other Insurance	\$ 1,495,000.00	\$ 1,595,000.00	\$ 1,308,992.79	82%
Reserve Fund	\$ 2,878,429.00	\$ 1,858,183.00	\$ -	0%
State & County Assessments	\$ 35,703,139.00	\$ 40,514,528.00	\$ 36,858,756.13	91%
Vocational Assessments	\$ 4,451,823.00	\$ 4,475,549.00	\$ 4,475,549.06	100%
<b>Other Governmental Total</b>	<b>\$ 133,036,202.00</b>	<b>\$ 136,976,071.00</b>	<b>\$ 130,765,396.98</b>	<b>95%</b>
<b>Schools Total</b>	<b>\$ 150,557,792.00</b>	<b>\$ 152,999,751.00</b>	<b>\$ 143,523,801.06</b>	<b>94%</b>
<b>General Fund Total</b>	<b>\$ 209,578,593.00</b>	<b>\$ 214,839,485.00</b>	<b>\$ 201,390,555.77</b>	<b>94%</b>
<b>Grand Total</b>	<b>\$ 360,136,385.00</b>	<b>\$ 367,839,236.00</b>	<b>\$ 344,914,356.83</b>	<b>94%</b>

UNAUDITED SUBJECT TO CHANGE

**City of Fall River**  
**FY 23 Budget to Actual Analysis:**  
**as of June 30, 2023**

**A. Note on General Fund Budgetary Revisions**

**Budget Revision 1**

**Council Order - September**

City Cemetery	\$ 55,800.00	
City EMS	\$ 98,900.00	*Will not reflect on General Fund Budget
	<u>\$ 154,700.00</u>	

**Budget Revision 2**

**Council Order - October**

City	<u>\$ 14,953.28</u>
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**Budget Revision 3**

**Council Order- October**

City	<u>\$ 180,000.00</u>
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**Budget Revision 4**

**Council Order- October**

City	<u>\$ (1,370,000.00)</u>
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**Budget Revision 5**

**Council Order**

	\$ 1,300,000.00
	\$ 366,069.80
	\$ 50,000.00
	<u>\$ (1,071,959.00)</u>
City	<u>\$ 644,110.80</u>

**Budget Revision 6**

**Council Order- March**

City Various Departments	\$ 183,000.00	
City EMS	\$ 1,144,000.00	*Will not reflect on General Fund Budget
	<u>\$ 1,327,000.00</u>	

**UNAUDITED SUBJECT TO CHANGE**

**City of Fall River**  
**FY 23 Budget to Actual Analysis:**  
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**Budget Revision 7**

**Council Order- April**

<b>Police Departments</b>	\$ 253,491.33
	<u>\$ 253,491.33</u>

**Budget Revision 8**

**Council Order- May**

<b>City Various Departments</b>	\$ 561,075.00
<b>City Library</b>	\$ (16,000.00)
	<u>\$ 545,075.00</u>

**Budget Revision 9**

**Council Order- June**

<b>Stabilization</b>	\$ 1,906,110.20
<b>City (Bristol Aggie School)</b>	\$ 23,726.06
	<u>\$ 1,929,836.26</u>

**City of Fall River**  
**FY23 Revenue Budget Analysis:**  
**June 30, 2023**

**Water Enterprise**

	<b>Approved Budget</b>	<b>Revised Budget</b>	<b>Total Available</b>	<b>Actuals</b>	
				<b>As of 6/30/2023</b>	<b>% Used</b>
<b>Revenue</b>					
Water Rate Revenue	14,289,039	14,289,039	14,289,039	13,657,022	95.6%
<b>Expenses - Direct</b>					
Salaries	2,843,392	2,814,523	2,814,523	2,431,984	86.4%
Expenses	2,119,739	2,137,942	2,137,942	2,183,768	102.1%
Capital	150,000	160,666	160,666	57,674	35.9%
Debt	6,319,067	6,319,067	6,319,067	5,984,559	94.7%
	<b>11,432,198</b>	<b>11,432,198</b>	<b>11,432,198</b>	<b>10,657,985</b>	<b>93.2%</b>
<b>Expenses - Indirect</b>					
Health Insurance	725,238	725,238	725,238	725,238	100.0%
Pensions	731,603	731,603	731,603	731,603	100.0%
Other - General Fund	1,300,000	1,300,000	1,300,000	1,300,000	100.0%
	<b>2,756,841</b>	<b>2,756,841</b>	<b>2,756,841</b>	<b>2,756,841</b>	<b>100.0%</b>
<b>Total Revenues</b>	<b>14,289,039</b>	<b>14,289,039</b>	<b>14,289,039</b>	<b>13,657,022</b>	<b>95.6%</b>
<b>Total Expenses</b>	<b>14,289,039</b>	<b>14,289,039</b>	<b>14,289,039</b>	<b>13,414,826</b>	<b>93.9%</b>
<b>Year To Date Surplus (Deficit)</b>				<b>242,196</b>	

**City of Fall River**  
**FY23 Revenue Budget Analysis:**  
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**Sewer Enterprise**

	FY22	Approved		Revised	Total	Actuals	
	Encumbrance	Budget	Transfers	Budget	Available	As of 6/30/2023	% Used
<b>Revenue</b>							
Sewer Rate Revenue	-	26,603,402	-	26,603,402	26,603,402	24,752,514	93.0%
Free Cash		1,735,368		1,735,368	1,735,368	286,943	16.5%
<b>Expenses - Direct</b>							
Salaries	-	553,481	-	553,481	553,481	517,156	93.4%
Expenses	-	12,718,632	-	12,718,632	12,718,632	11,824,251	93.0%
Capital	-	80,000	-	80,000	80,000	-	0.0%
Debt	-	11,481,289	-	11,481,289	11,481,289	11,028,050	96.1%
	-	<b>24,833,402</b>	-	<b>24,833,402</b>	<b>24,833,402</b>	<b>23,369,457</b>	<b>94.1%</b>
<b>Expenses - Indirect</b>							
Health Insurance	-	95,000	-	95,000	95,000	95,000	100.0%
Pensions	-	90,000	-	90,000	90,000	90,000	100.0%
Other - General Fund	-	1,485,000	-	1,485,000	1,485,000	1,485,000	100.0%
	-	<b>1,670,000</b>	-	<b>1,670,000</b>	<b>1,670,000</b>	<b>1,670,000</b>	<b>100.0%</b>
<b>Total Revenues</b>	-	<b>26,603,402</b>	-	<b>26,603,402</b>	<b>26,603,402</b>	<b>25,039,457</b>	<b>93.0%</b>
<b>Total Expenses</b>	-	<b>26,603,402</b>	-	<b>26,603,402</b>	<b>26,603,402</b>	<b>25,039,457</b>	<b>94.1%</b>
<b>Year To Date Surplus (Deficit)</b>						-	



**City of Fall River**  
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**EMS Enterprise**

	<b>FY22</b>	<b>Approved</b>		<b>Revised</b>	<b>Total</b>	<b>Actuals</b>	
	<b>Encumbrance</b>	<b>Budget</b>	<b>Transfers</b>	<b>Budget</b>	<b>Available</b>	<b>As of 06/30/2023</b>	<b>% Used</b>
<b>Revenue</b>							
EMS Rate Revenue	-	9,651,000	1,242,900	10,893,900	10,893,900	13,787,065	126.6%
<b>Expenses - Direct</b>							
Salaries	-	5,878,375	830,000	6,708,375	6,708,375	6,424,164	95.8%
Expenses	-	1,561,146	299,000	1,860,146	1,860,146	2,077,243	111.7%
Capital	-	174,500	113,900	288,400	288,400	287,885	99.8%
Debt	-	-	-	-	-	-	0.0%
	-	<b>7,614,021</b>	<b>1,242,900</b>	<b>8,856,921</b>	<b>8,856,921</b>	<b>8,789,292</b>	<b>99.2%</b>
<b>Expenses - Indirect</b>							
Health Insurance	-	482,651	-	482,651	482,651	482,651	100.0%
Pensions	-	700,367	-	700,367	700,367	700,367	100.0%
Other - General Fund	-	853,961	-	853,961	853,961	853,961	100.0%
	-	<b>2,036,979</b>	-	<b>2,036,979</b>	<b>2,036,979</b>	<b>2,036,979</b>	<b>100.0%</b>
<b>Total Revenues</b>	-	<b>9,651,000</b>	<b>1,242,900</b>	<b>10,893,900</b>	<b>10,893,900</b>	<b>13,787,065</b>	<b>126.6%</b>
<b>Total Expenses</b>	-	<b>9,651,000</b>	<b>1,242,900</b>	<b>10,893,900</b>	<b>10,893,900</b>	<b>10,826,271</b>	<b>99.4%</b>
<b>Year To Date Surplus (Deficit)</b>						<b>2,960,794</b>	