

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 102,958,289	\$ -
Last Year's Levy Tax Collection	1,549,081	-
Prior Years Property Tax Collection	681,400	-
Interest & Penalty	998,241	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	955,852	-
Fines and Forfeitures	424,415	-
Investment Income	275,028	-
Departmental	1,457,599	-
Rescue Run Revenue	2,155,498	-
Police & Fire Detail	1,026,038	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	614,724
Impact Aid	-	-
Medicaid	-	1,212,079
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	4,049,451
CDBG	480,304	-
COPS Grants	-	-
SAFER Grants	517,254	-
Other Federal Aid Funds	119,193	8,774,933
MV Excise Tax Reimbursement & Phase-out	3,072,376	-
State PILOT Program	575,928	-
Distressed Community Relief Fund	1,539,903	-
Library Resource Aid	409,155	-
Library Construction Aid	-	-
Public Service Corporation Tax	901,017	-
Meals & Beverage Tax / Hotel Tax	1,035,702	-
LEA Aid	-	89,036,230
Group Home	-	-
Housing Aid Capital Projects	-	674,500
Housing Aid Bonded Debt	2,555,360	-
State Food Service Revenue	-	69,310
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	51,212	3,312,079
Other Revenue	831,494	1,006,392
Local Appropriation for Education	-	31,207,632
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 124,570,339	\$ 139,957,330
Financing Sources: Transfer from Capital Funds	\$ -	\$ 633,041
Financing Sources: Transfer from Other Funds	-	1,083,044
Financing Sources: Debt Proceeds	1,077,732	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 1,077,732	\$ 1,716,085

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 1,501,466	\$ 1,346,720	\$ 294,813	\$ 340,556	\$ 978,461	\$ 1,243,865	\$ 3,194,475	\$ 863,469	\$ 10,480,657
Compensation - Group B	-	-	-	-	-	-	-	-	1,102,853
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	22,494	17,345	336	520	20,107	81,166	271,818	76,153	749,032
Overtime - Group B	-	-	-	-	-	-	-	-	111,787
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	807,287
Active Medical Insurance - Group A	334,816	303,403	90,910	95,473	220,182	275,679	920,324	266,113	2,066,366
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	261,402
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	16,030	16,425	4,423	5,028	11,390	14,371	48,035	13,249	102,019
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	15,620
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	111,101	107,455	21,399	24,969	76,230	100,237	260,854	70,599	281,866
Life Insurance	5,562	7,236	1,570	2,523	4,860	8,205	17,759	4,894	107,210
State Defined Contribution- Group A	11,283	13,641	1,972	3,969	7,570	6,429	27,487	7,847	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	9,009
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,761	4,853	-	-	-	5,403	25,382	4,661	160,200
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	7,174,698
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	199,811	212,898	29,291	50,707	137,777	146,543	438,411	115,414	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	161,500
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	1,156,175	138,192	5,875	66,719	208,586	118,753	1,107,065	61,594	374,271
Materials/Supplies	42,125	25,170	4,659	6,565	16,335	156,358	38,708	35,860	352,655
Software Licenses	-	-	-	131,110	380	5,787	-	-	10,114
Capital Outlays	4,684	4,028	3,314	2,577	-	19,013	164,936	-	128,700
Insurance	1,027,860	-	-	-	-	-	-	-	-
Maintenance	8,570	2,801	15,898	13,229	697	39,499	220,456	52,846	223,828
Vehicle Operations	-	-	13,344	-	3,804	2,588	301,757	67,479	268,943
Utilities	22,557	18,362	65,108	38,252	15,595	113,078	425,536	290,794	93,270
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,212,314	-	-
Revaluation	-	538,075	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	380,589	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,114,109	-	-
Claims & Settlements	602,277	-	-	-	-	-	-	-	-
Community Support	114,650	-	-	-	-	-	-	-	-
Other Operation Expenditures	28,395	5,352	-	-	8,456	20,267	-	246	13,793
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,213,617	\$ 2,761,956	\$ 552,912	\$ 782,197	\$ 1,710,430	\$ 2,357,241	\$ 11,170,015	\$ 1,931,218	\$ 25,057,080

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 10,458,773	\$ -	\$ 765,373	\$ -	\$ -	\$ -	\$ 31,468,628	\$ 57,467,717
Compensation - Group B	331,339	-	-	-	-	-	1,434,192	7,051,203
Compensation - Group C	-	-	-	-	-	-	-	8,204,563
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,427,434	-	34,432	-	-	-	3,700,837	-
Overtime - Group B	29,021	-	-	-	-	-	140,808	-
Overtime - Group C	-	-	-	-	-	-	-	431,116
Police & Fire Detail	-	-	-	-	-	-	807,287	-
Active Medical Insurance - Group A	2,205,475	-	75,420	-	-	-	6,854,161	8,505,697
Active Medical Insurance- Group B	25,371	-	-	-	-	-	286,773	925,702
Active Medical Insurance- Group C	-	-	-	-	-	-	-	3,045,006
Active Dental insurance- Group A	101,891	-	3,908	-	-	-	336,769	602,128
Active Dental Insurance- Group B	1,508	-	-	-	-	-	17,128	61,115
Active Dental Insurance- Group C	-	-	-	-	-	-	-	191,991
Payroll Taxes	207,626	-	95,240	-	-	-	1,357,576	5,419,299
Life Insurance	68,364	-	10,035	-	-	-	238,218	362,318
State Defined Contribution- Group A	-	-	6,647	-	-	-	86,845	350,708
State Defined Contribution - Group B	224	-	-	-	-	-	9,233	43,277
State Defined Contribution - Group C	-	-	-	-	-	-	-	73,478
Other Benefits- Group A	171,747	-	3,920	-	-	-	379,927	255,712
Other Benefits- Group B	-	-	-	-	-	-	-	31,605
Other Benefits- Group C	-	-	-	-	-	-	-	209,556
Local Defined Benefit Pension- Group A	7,058,677	-	-	-	-	-	14,233,375	-
Local Defined Benefit Pension - Group B	129,901	-	-	-	-	-	129,901	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	104,164	-	-	-	1,435,016	7,613,022
State Defined Benefit Pension - Group B	10,816	-	-	-	-	-	172,316	927,237
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,085,867
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	96,287	-	96,216	-	-	-	3,429,733	25,753,870
Materials/Supplies	427,121	-	28,598	-	-	-	1,134,154	2,176,734
Software Licenses	-	-	-	-	-	-	147,391	181,307
Capital Outlays	123,506	-	1,200	-	-	-	451,958	3,768,554
Insurance	-	-	-	-	-	-	1,027,860	138,345
Maintenance	68,231	-	13,920	-	-	-	659,975	560,537
Vehicle Operations	653,616	-	6,291	-	-	-	1,317,822	61,580
Utilities	198,618	-	88,525	-	-	-	1,369,695	1,907,072
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,212,314	-
Revaluation	-	-	-	-	-	-	538,075	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	380,589	-
Trash Removal & Recycling	-	-	-	-	-	-	2,114,109	-
Claims & Settlements	-	-	-	-	-	-	602,277	-
Community Support	-	-	-	-	-	-	114,650	586
Other Operation Expenditures	123,914	-	4,695	-	-	-	205,118	418,464
Local Appropriation for Education	-	-	-	31,207,632	-	-	31,207,632	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,683,532	-	3,683,532	-
Municipal Debt- Interest	-	-	-	-	1,405,279	-	1,405,279	-
School Debt- Principal	-	-	-	-	2,553,078	-	2,553,078	34,458
School Debt- Interest	-	-	-	-	1,393,896	-	1,393,896	5,954
Retiree Medical Insurance- Total	-	-	-	-	-	8,763,731	8,763,731	1,743,420
Retiree Dental Insurance- Total	-	-	-	-	-	329,286	329,286	101,552
OPEB Contribution- Total	-	-	-	-	-	400,000	400,000	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 24,919,460	\$ -	\$ 1,338,584	\$ 31,207,632	\$ 9,035,785	\$ 9,493,017	\$ 127,531,144	\$ 139,710,751

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	93,073	1,716,085
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 93,073	\$ 1,716,085
Net Change in Fund Balance¹	(1,976,146)	246,580
Fund Balance1- beginning of year	\$14,389,330	\$2,404,448
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(4)
Fund Balance¹ - beginning of year adjusted	14,389,330	2,404,444
Rounding	-	-
Fund Balance¹ - end of year	\$ 12,413,184	\$ 2,651,024

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Pawtucket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 14,389,330		\$ 14,389,330	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 14,389,330</u>		<u>\$ 14,389,330</u>	
General Fund	\$ 122,160,467	\$ 1,077,732	\$ 93,927,580	\$ 31,300,705	\$ (1,990,086)	\$ 14,067,556	\$ -	\$ 14,067,556	\$ 12,077,470
Family Literacy Initiative	64,197	-	58,164	-	6,033	48,768	-	48,768	54,801
State Grant In Aid	409,155	-	409,154	-	1	3,596	-	3,596	3,597
Library Donations	30,453	-	12,984	-	17,469	146,771	-	146,771	164,240
Safer Grant	387,353	-	387,342	-	11	-	-	-	11
Details Private Company Reimbursement	803,220	111,666	807,287	-	107,599	-	-	-	107,599
Details Private Company Reimbursement	-	-	-	111,666	(111,666)	111,666	-	111,666	-
Leon Mathieu Donations	590	-	6,097	-	(5,507)	10,973	-	10,973	5,466
CDBG Community Development	869,912	-	872,152	-	(2,240)	2,397	-	2,397	157
Emergency Shelter	278,717	-	278,717	-	-	25	-	25	25
Home Program	345,485	-	337,115	-	8,370	658	-	658	9,028
Pawtucket Redevelopment Agency	412,181	-	224,179	-	188,002	276,385	-	276,385	464,387
Totals per audited financial statements	<u>\$ 125,761,730</u>	<u>\$ 1,189,398</u>	<u>\$ 97,320,771</u>	<u>\$ 31,412,371</u>	<u>\$ (1,782,014)</u>	<u>\$ 14,668,795</u>	<u>\$ -</u>	<u>\$ 14,668,795</u>	<u>\$ 12,886,781</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 31,207,632	\$ (31,207,632)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reimbursement (COPS Lease) reported as expenditure credits on financial statements but revenue on MTP2	269,699	-	269,699	-	-	-	-	-	-
SAFER Grant reimbursement for portion or ARC pension payment reported as expenditure credits on financial statements but revenue on MTP2	129,901	-	129,901	-	-	-	-	-	-
Transfer between the two Police Detail funds shown on the financial statements but not on the MTP2	-	(111,666)	-	(111,666)	-	-	-	-	-
Program activity in CDBG Funds (871,873,874,878) that are not reported on the MTP2 because they are for program revenues & expenses and not for administration.	(1,590,991)	-	(1,396,859)	-	(194,132)	(279,465)	-	(279,465)	(473,597)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 124,570,339</u>	<u>\$ 1,077,732</u>	<u>\$ 127,531,144</u>	<u>\$ 93,073</u>	<u>\$ (1,976,146)</u>	<u>\$ 14,389,330</u>	<u>\$ -</u>	<u>\$ 14,389,330</u>	<u>\$ 12,413,184</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

