

City of Providence
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	\$ 347,461,451	\$ -
Last Year's Levy Tax Collection	5,313,784	-
Prior Years Property Tax Collection	2,316,160	-
Interest & Penalty	4,457,107	-
PILOT & Tax Treaty (excluded from levy) Collection	15,899,306	-
Other Local Property Taxes	-	-
Licenses and Permits	9,860,902	-
Fines and Forfeitures	4,771,852	-
Investment Income	-	-
Departmental	15,599,264	-
Rescue Run Revenue	4,268,058	-
Police & Fire Detail	7,600,157	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	3,286,124
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	14,911,469
CDBG	1,088,888	-
COPS Grants	1,398,751	-
SAFER Grants	6,229,038	-
Other Federal Aid Funds	4,805,654	30,197,960
MV Excise Tax Reimbursement & Phase-out	5,934,870	-
State PILOT Program	33,497,659	-
Distressed Community Relief Fund	5,797,634	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	2,257,319	-
Meals & Beverage Tax / Hotel Tax	8,488,879	-
LEA Aid	-	246,969,871
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	23,986,190	-
State Food Service Revenue	-	282,196
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	1,839,402	2,123,063
Other Revenue	6,317,979	2,327,487
Local Appropriation for Education	-	128,546,611
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 519,190,306	\$ 428,644,780
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	2,858,406	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 2,858,406	\$ -

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

EXPENDITURES	General		Social	Centralized			Public	Parks and	Police
	Government	Finance	Services	IT	Planning	Libraries	Works	Rec	Department
Compensation- Group A	\$ 11,323,563	\$ 4,952,962	\$ 2,462,800	\$ 1,157,555	\$ 4,198,986	\$ -	\$ 4,895,300	\$ 8,644,541	\$ 31,127,037
Compensation - Group B	-	-	-	-	-	-	-	-	5,783,911
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	120,279	2,592	-	22,878	38,333	-	913,537	367,727	2,712,352
Overtime - Group B	-	-	-	-	-	-	-	-	516,639
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	4,705,648
Active Medical Insurance - Group A	2,146,843	895,480	240,488	221,398	847,217	-	1,228,933	1,751,500	5,291,135
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	996,464
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	169,409	92,624	20,131	18,444	76,995	-	121,018	176,109	426,630
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	80,192
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	761,362	364,199	111,707	87,558	320,756	-	412,252	702,355	902,380
Life Insurance	15,076	1,131	3,267	1,131	2,387	-	1,382	4,649	53,019
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	1,056,168	223,442	111,067	30,467	289,509	-	356,323	489,116	388,446
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	2,781,904	1,454,016	430,773	339,646	1,186,204	-	1,381,307	2,083,258	22,236,005
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	4,129,826
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	271,321	225,817	43,123	33,743	224,166	-	399,352	533,308	347,690
Purchased Services	6,264,018	1,457,789	1,022,990	263,785	601,989	-	5,342,613	776,215	2,743,020
Materials/Supplies	1,718,589	24,515	7,393	216,894	10,754	-	249,040	374,944	1,436,548
Software Licenses	-	-	-	870,077	-	-	-	-	-
Capital Outlays	1,005	-	-	-	-	-	258,455	1,746,891	-
Insurance	52,159	-	-	-	-	-	-	-	-
Maintenance	650,580	5,717	-	15,491	15,913	-	513,140	131,895	331,089
Vehicle Operations	10,035	-	-	-	-	-	138,818	37,763	111,959
Utilities	128,805	23,727	24,381	172,430	71,182	-	525,389	1,522,598	502,051
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,105,198	-	-
Revaluation	-	647,369	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	878,146	-	-
Trash Removal & Recycling	-	-	-	-	-	-	6,251,270	-	-
Claims & Settlements	6,998,002	-	-	-	-	-	-	-	-
Community Support	2,000,696	-	-	-	-	-	-	-	-
Other Operation Expenditures	2,338,836	-	2,898,511	-	438,073	3,995,000	119,619	169,834	11,108
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	\$ 38,808,650	\$ 10,371,379	\$ 7,376,629	\$ 3,451,497	\$ 8,322,466	\$ 3,995,000	\$ 25,091,093	\$ 19,512,702	\$ 84,833,149

City of Providence
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	\$ 26,871,543	\$ 4,530,313	\$ 998,158	\$ -	\$ -	\$ -	\$ 101,162,757	\$ 147,416,175
Compensation - Group B	1,520,523	-	-	-	-	-	7,304,434	27,870,891
Compensation - Group C	-	-	-	-	-	-	-	32,078,601
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	11,453,348	404,329	13,934	-	-	-	16,049,309	21,577
Overtime - Group B	731,065	-	-	-	-	-	1,247,703	6,384
Overtime - Group C	-	-	-	-	-	-	-	671,346
Police & Fire Detail	679,460	-	-	-	-	-	5,385,107	-
Active Medical Insurance - Group A	5,151,460	844,844	142,303	-	-	-	18,761,602	20,063,547
Active Medical Insurance- Group B	301,938	-	-	-	-	-	1,298,402	3,786,020
Active Medical Insurance- Group C	-	-	-	-	-	-	-	10,303,818
Active Dental insurance- Group A	417,011	74,349	14,801	-	-	-	1,607,521	1,455,599
Active Dental Insurance- Group B	24,361	-	-	-	-	-	104,552	300,566
Active Dental Insurance- Group C	-	-	-	-	-	-	-	983,268
Payroll Taxes	761,442	368,995	74,379	-	-	-	4,867,385	15,783,357
Life Insurance	57,290	-	2,261	-	-	-	141,592	117,196
State Defined Contribution- Group A	-	-	-	-	-	-	-	1,422,662
State Defined Contribution - Group B	-	-	-	-	-	-	-	225,189
State Defined Contribution - Group C	-	-	-	-	-	-	-	2,517
Other Benefits- Group A	75,218	246,016	24,394	-	-	-	3,290,167	844,327
Other Benefits- Group B	-	-	-	-	-	-	-	145,192
Other Benefits- Group C	-	-	-	-	-	-	-	7,642,953
Local Defined Benefit Pension- Group A	24,395,316	1,298,767	293,207	-	-	-	57,880,403	638,825
Local Defined Benefit Pension - Group B	1,388,518	-	-	-	-	-	5,518,344	1,281,569
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	8,733,405
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	17,596,792
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	3,108,304
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	42,309
Other Defined Benefit / Contribution	83,306	270,396	24,802	-	-	-	2,457,025	-
Purchased Services	573,467	14,275	79,576	-	-	-	19,139,737	76,418,848
Materials/Supplies	1,660,877	122,333	90,504	-	-	-	5,912,390	4,080,051
Software Licenses	-	-	-	-	-	-	870,077	453,829
Capital Outlays	-	-	-	-	-	-	2,006,351	7,457,945
Insurance	-	-	-	-	-	-	52,159	506,044
Maintenance	24,937	438,961	576,657	-	-	-	2,704,380	20,971,432
Vehicle Operations	11,469	601	173	-	-	-	310,818	223,849
Utilities	332,182	716,729	105,558	-	-	-	4,125,033	6,884,517
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,105,198	-
Revaluation	-	-	-	-	-	-	647,369	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	878,146	-
Trash Removal & Recycling	-	-	-	-	-	-	6,251,270	-
Claims & Settlements	-	-	-	-	-	-	6,998,002	874,019
Community Support	-	-	-	-	-	-	2,000,696	-
Other Operation Expenditures	195,670	-	-	-	-	-	10,166,651	1,498,709
Local Appropriation for Education	-	-	-	128,546,611	-	-	128,546,611	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	17,311,743	-	17,311,743	-
Municipal Debt- Interest	-	-	-	-	10,516,319	-	10,516,319	-
School Debt- Principal	-	-	-	-	26,727,282	-	26,727,282	-
School Debt- Interest	-	-	-	-	11,348,798	-	11,348,798	-
Retiree Medical Insurance- Total	-	-	-	-	-	25,218,387	25,218,387	6,470,268
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 76,710,403	\$ 9,330,906	\$ 2,440,708	\$ 128,546,611	\$ 65,904,141	\$ 25,218,387	\$ 509,913,721	\$ 428,381,902

Financing Uses: Transfer to Capital Funds	\$ 971,139	\$ -
Financing Uses: Transfer to Other Funds	1,464,557	9,667
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 2,435,696	\$ 9,667
Net Change in Fund Balance¹	9,699,294	253,212
Fund Balance1- beginning of year	\$ 2,664,870	\$ 7,523,265
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(358,303)	-
Fund Balance¹ - beginning of year adjusted	2,306,567	7,523,265
Rounding	(7,376)	-
Fund Balance¹ - end of year	\$ 11,998,485	\$ 7,776,477

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

City of Providence
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						\$ 2,664,870		\$ 2,664,870	
<i>Adjustment for reclassification of FY18 RGS Activity</i>						(358,303)	-	(358,303)	
<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>\$ 2,306,567</u>		<u>\$ 2,306,567</u>	
General Fund	\$ 503,221,000	\$ 2,724,000	\$ 365,779,000	\$ 130,983,000	\$ 9,183,000	\$ 2,279,000	\$ -	\$ 2,279,000	\$ 11,462,000
Other Nonmajor Governmental Fund (Excluding WDO and previously blended component unit)	22,710,000	1,741,000	21,337,000	1,974,000	1,140,000	60,129,000	(9,792,000)	50,337,000	51,477,000
WDO	6,355,000		5,875,000	-	480,000	(299,000)	-	(299,000)	181,000
Totals per audited financial statements	<u>\$ 532,286,000</u>	<u>\$ 4,465,000</u>	<u>\$ 392,991,000</u>	<u>\$ 132,957,000</u>	<u>\$ 10,803,000</u>	<u>\$ 62,109,000</u>	<u>\$ (9,792,000)</u>	<u>\$ 52,317,000</u>	<u>\$ 63,120,000</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 128,546,611.00	\$ (128,546,611.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Remove Nonmajor Governmental Funds omitted on MTP2	(13,102,430.92)	(1,606,000.00)	(11,623,890.00)	(1,962,847.00)	(1,121,693.92)	(59,444,130.00)	9,792,000.00	(49,652,130.00)	\$ (50,773,823.92)
Adjustment for reclassification of FY17 RGS Activity	-	-	-	-	-	(358,303.00)	-	(358,303.00)	\$ (358,303.00)
Rounding to thousands variance in FS	6,736.55	(594.00)	-	(11,846.00)	17,988.55	-	-	-	\$ 17,988.55
Rounding	-	-	-	-	(1)	-	-	-	(7,377)
Totals Per MTP2	<u>\$ 519,190,306</u>	<u>\$ 2,858,406</u>	<u>\$ 509,913,721</u>	<u>\$ 2,435,696</u>	<u>\$ 9,699,294</u>	<u>\$ 2,306,567</u>	<u>\$ -</u>	<u>\$ 2,306,567</u>	<u>\$ 11,998,485</u>

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

City of Providence
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
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						\$ 7,523,265	-	\$ 7,523,265	
<i>No misc. adjustments made for fiscal 2017</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 7,523,265</u>	-	<u>\$ 7,523,265</u>	
School Unrestricted Fund	\$ 265,763,000	\$ 129,661,000	\$ 395,414,000	\$ 10,000	\$ -	\$ -	-	\$ -	\$ -
School Grants Fund	32,863,000	1114000	31,742,000	2228000	7,000	4,635,000	-	4,635,000	4,642,000
Enterprise Fund	16,796,000	-	16,552,000	-	244,000	2,887,000	-	2,887,000	3,131,000
Totals per audited financial statements	<u>\$ 315,422,000</u>	<u>\$ 130,775,000</u>	<u>\$ 443,708,000</u>	<u>\$ 2,238,000</u>	<u>\$ 251,000</u>	<u>\$ 7,522,000</u>	<u>\$ -</u>	<u>\$ 7,522,000</u>	<u>\$ 7,773,000</u>
Reconciliation from financial statements to MTP2									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 128,546,611.00	\$ (128,546,611.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(15,323,041.00)	-	(15,323,041.00)	-	-	-	-	-	-
Eliminate transfers per UCOA	-	(2,228,000.00)	-	(2,228,000.00)	-	-	-	-	-
Rounding	(789.52)	(389.00)	(3,057.47)	(332.58)	2,211.53	1,265.00	-	1,265.00	3,476.53
Totals Per MTP2	<u>\$ 428,644,780</u>	<u>\$ -</u>	<u>\$ 428,381,902</u>	<u>\$ 9,667</u>	<u>\$ 253,212</u>	<u>\$ 7,523,265</u>	<u>\$ -</u>	<u>\$ 7,523,265</u>	<u>\$ 7,776,477</u>
Reconciliation from MTP2 to UCOA									
No reconciling items between MTP2 and UCOA	-		-						
Totals per UCOA Validated Totals Report	<u>\$ 428,644,780</u>		<u>\$ 428,381,902</u>						

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