CITY/TOWN OF JOHNSTON
BUDGET REPORT SUMMARY FISCAL YEAR 2017
MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

In accordance with section 45-12-22.2 of the General Laws of Rhode Island, as amended, the budget-to-actual report shall be provided within twenty five days of the month succeeding the last day of the sixth, ninth, and twelfth month of each fiscal year to the Division of Municipal Finance.

General Fund (page 2)	Adopted Budget	Revised Budget	Actual Year To Date	% Collected Expended YTD	Projected Total FY 2017	Projected Variance
Opening Surplus/(Deficit)	19,539,744				19,539,744	
FY 16 Fund Balance Budgeted for use in FY 17	0	0				
Revenues	101,248,164	101,248,164	59,598,656	58.86%	101,248,164	0
Expenditures	101,248,164	101,248,164	48,581,340	47.98%	101,248,164	0
Projected Net Change in Fund Balance	0	0			0	
* **Projected Ending Fund Balance Surplus/(Deficit)**	19,539,744	0			19,539,744	
* **Unresolved Budget Deficit**	**0**	**0**			**0**	

School Fund (page 3)	Adopted Budget	Revised Budget	Actual Year To Date	% Collected Expended YTD	Projected Total FY 2017	Projected Variance
Opening Surplus/(Deficit)	5,166,063				5,166,063	
FY 16 Fund Balance Budgeted for use in FY 17	0	0				
Revenues	54,050,137	54,050,137	22,305,868	41.27%	54,050,137	0
Expenditures	54,050,137	54,050,137	20,941,579	38.74%	54,050,137	0
Projected Net Change in Fund Balance	0	0			0	
* **Projected Ending Fund Balance Surplus/(Deficit)**	5,166,063	0			5,166,063	
* **Unresolved Budget Deficit**	**0**	**0**			**0**	
Adjustments (page 4)					0	
Total Projected Net Change in Fund Balance					**0**	
Total Projected Ending Fund Balance Surplus/(Deficit)					**24,705,807**	

NOTES:

*** A corrective action plan is required for deficits reported on lines marked with an asterisk.**

This Transparency Report has to be signed and posted to the Municipality/Regional School district website. Additionally, please send signed version back to DMF for posting to the Transparency Portal.

I hereby certify that the information in the within report regarding the municipal departments is accurate and correct.

[signature] 9/28/17
Municipal Chief Executive Officer — Date

[signature] Sept. 27, 2017
Municipal Chief Financial Officer — Date

I hereby certify that the information in the within report regarding the school department is accurate and correct.

[signature] 9-28-17
Superintendent of Schools — Date

[signature] 9.28.17
School Business Manager — Date

The state has been tasked with transitioning these reports to the "Transparency Portal" so that they will be searchable by the public. However, this particular report is considered to be in the "old" format, and as such is only available in pdf and will not have searchable data on the Transparency Portal website, www.municipalfinance.ri.gov. Eventually, reports in this format will be phased out and municipalities/school districts will be reporting in what is considered a "new" searchable format. Additionally, financial information presented in budget to actual reports are as of the close of the particular reporting period and representative of the time of its preparation. Figures are unaudited and not subject to update until the next budget to actual report.

CITY/TOWN OF JOHNSTON
GENERAL FUND BUDGET REPORT FISCAL YEAR 2017
MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

Revenues	Adopted Budget	Revised Budget	Actual Revenues Year To Date	% Collected YTD	Projected Total Revenues FY 2017	Projected Revenue Variance FY 2017
Local Property Taxes	74,192,046	74,192,046	47,302,925	63.76%	74,192,046	0
Local Non-Property Taxes:						
Licenses and Permits	751,700	751,700	492,456	65.51%	751,700	0
Fines and Forfeitures	295,000	295,000	227,674	77.18%	295,000	0
Investment Income	95,000	95,000	69,746	73.42%	95,000	0
Departmental	3,328,145	3,328,145	1,929,023	57.96%	3,328,145	0
Federal Aid (Please Attach Detail)						0
State Aid:						
MV Excise Tax Reimbursement	422,000	422,000	211,318	50.08%	422,000	0
School State Aid	15,609,977	15,609,977	7,397,781	47.39%	15,609,977	0
Housing Aid	275,000	275,000	177,529	64.56%	275,000	0
Library Aid	109,000	109,000	62,529	57.37%	109,000	0
Public Service Corporation Tax	357,000	357,000	0	0.00%	357,000	0
Meals & Beverage Tax	600,000	600,000	319,342	53.22%	600,000	0
Other (Please Attach Details)	5,213,296	5,213,296	1,408,333	27.01%	5,213,296	0
Total Municipal Revenues	101,248,164	101,248,164	59,598,656	58.86%	101,248,164	0
Appropriated Fund Balance		0				

Expenditures	Adopted Budget	Revised Budget	Actual Expenditures Year To Date	% Expended YTD	Projected Total Expenditures FY 2017	Projected Expenditure Variance FY 2017
Salaries:						
Municipal	3,962,236	3,962,236	1,718,595	43.37%	3,962,236	0
Police	6,515,187	6,515,187	3,146,655	48.30%	6,515,187	0
Fire	7,608,641	7,608,641	4,425,739	58.17%	7,608,641	0
Employee Benefits:						
FICA	1,370,325	1,370,325	701,442	51.19%	1,370,325	0
Medical Insurance - (Active)	3,617,893	3,617,893	1,827,937	50.52%	3,617,893	0
Medical Insurance - (Retirees)	3,564,906	3,564,906	1,792,998	50.30%	3,564,906	0
Dental & Vision Insurance - (Active)	226,271	226,271	113,129	50.00%	226,271	0
Dental & Vision Insurance - (Retirees)	187,395	187,395	93,699	50.00%	187,395	0
Life Insurance	69,838	69,838	35,102	50.26%	69,838	0
Pension Contributions:						
Municipal	1,005,117	1,005,117	477,277	47.48%	1,005,117	0
Police	3,473,141	3,473,141	3,168,555	91.23%	3,473,141	0
Fire	3,658,344	3,658,344	3,469,544	94.84%	3,658,344	0
Police Department	383,500	383,500	268,304	69.96%	383,500	0
Libraries	113,550	113,550	39,572	34.85%	113,550	0
Fire Department	744,750	744,750	412,974	55.45%	744,750	0
Debt Service (Municipal):						
Principal on Debt	2,909,724	2,909,724	1,339,838	46.05%	2,909,724	0
Interest on Debt	784,153	784,153	419,281	53.47%	784,153	0
Debt Service (School):						
Principal on Debt						0
Interest on Debt						0
Public Works	2,683,700	2,683,700	1,184,728	44.15%	2,683,700	0
Other (Please Attach Details)	4,319,356	4,319,356	1,640,103	37.97%	4,319,356	0
Education	54,050,137	54,050,137	22,305,868	41.27%	54,050,137	0
Total Municipal Expenditures	101,248,164	101,248,164	48,581,340	47.98%	101,248,164	0
Deficit reduction						

CITY/TOWN OF JOHNSTON

SCHOOL FUND BUDGET REPORT FISCAL YEAR 2017

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

Revenues	Adopted Budget	Revised Budget	Actual Revenues Year To Date	% Collected YTD	Projected Total Revenues FY 2017	Projected Revenue Variance FY 2017
Municipal Appropriations	37,529,015	37,529,015	14,642,320	39.02%	37,529,015	0
State Aid:	0				0	
General	15,609,977	15,609,977	7,397,781	47.39%	15,609,977	0
Group Home (If Applicable)						0
School Construction Aid						0
Other (Please Attach Detail)						0
Federal Aid:						
Impact Aid						0
Medicaid	845,000	845,000	235,704	27.89%	845,000	0
Federal Stabilization Funds						0
Other (Please Attach Detail)	66,145	66,145	30,063	45.45%	66,145	0
Other (Please Attach Details)						0
Total Education Revenues	54,050,137	54,050,137	22,305,868	41.27%	54,050,137	0
Appropriated Fund Balance		0				

Expenditures	Adopted Budget	Revised Budget	Actual Expenditures Year To Date	% Expended YTD	Projected Total Expenditures FY 2017	Projected Expenditure Variance FY 2017
Salaries	28,545,584	28,545,584	11,658,498	40.84%	28,545,584	0
Employee Benefits:						
FICA	769,691	769,691	304,794	39.60%	769,691	0
Medical Insurance - (Active)	5,693,371	5,693,371	2,589,423	45.48%	5,693,371	0
Medical Insurance - (Retirees)	2,266,099	2,266,099	619,253	27.33%	2,266,099	0
Dental & Vision Insurance - (Active)						0
Dental & Vision Insurance - (Retirees)						0
Life Insurance	150,147	150,147	69,549	46.32%	150,147	0
Pension Contributions:	409,902	409,902	141,998	34.64%	409,902	
Teacher					0	0
Non-Certified	3,212,701	3,212,701	1,238,725	38.56%	3,212,701	0
Purchased Services	873,956	873,956	308,317	35.28%	873,956	0
Supplies and Materials	10,920,578	10,920,578	3,548,330	32.49%	10,920,578	0
Capital Outlays	820,789	820,789	405,503	49.40%	820,789	0
Other (Please Attach Details)	387,319	387,319	57,189	14.77%	387,319	0
Total Education Expenditures	54,050,137	54,050,137	20,941,579	38.74%	54,050,137	0
Deficit reduction						

CITY/TOWN OF JOHNSTON

BUDGET REPORT FISCAL YEAR 2017

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

List below amounts for items outside the general fund and school fund budgets which would impact these funds and cause a year end deficit.

Name of Item	Amount	Explanation
Special Revenue Fund Deficits		
Capital Projects Fund Deficits		
Enterprise Fund Deficits		
Internal Service Fund Deficits		
Other:		

Total Adjustments	0

CITY/TOWN OF JOHNSTON

BUDGET REPORT FISCAL YEAR 2017

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

Fund Balance Reconciliation: Municipal

Classification	Beginning Fund Balance Reported In the FY 2016 Financial Statements*	FY 2016 Fund Balance Budgeted for use in FY 2017	Projected Changes in Fund Balance during FY 2017**	Projected Ending Fund Balance for FY 2017 & Available for Appropriation in FY 2018
Nonspendable	$ 783,836			$ 783,836
Restricted:				
Committed:				
Assigned:				
Unassigned:	18,755,908			$ 18,755,908.00
Total Fund Balance	$ 19,539,744	$ -	$ -	$ 19,539,744

*** Please indicate if the numbers provided for beginning fund balance are the best available estimate or audited numbers.**
Estimate _______ Audited __X__

**** Please provide an explanation for any changes within the various fund balance classifications.**

Nonspendable:	Amounts that are not in a spendable form (Example: Inventory) or are required to be maintained intact (Example: Principal of an endowment fund).
Restricted:	Amounts that can be spent only for the specific purposes stipulated by external resource providers (Example: Grants), constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with consent of resource provider.
Committed:	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government's highest level of decision-making authority removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
Assigned:	Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed are reported as assigned fund balance.
Unassigned:	This is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

CITY/TOWN OF JOHNSTON

BUDGET REPORT FISCAL YEAR 2017

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING 12-31-16

Fund Balance Reconciliation: School

Classification	Beginning Fund Balance Reported In the FY 2016 Financial Statements*	FY 2016 Fund Balance Budgeted for use in FY 2017	Projected Changes in Fund Balance during FY 2017**	Projected Ending Fund Balance for FY 2017 & Available for Appropriation in FY 2018
Nonspendable:	$ 323,216			$ 323,216
Restricted:				
Committed:	$ 4,842,847			4,842,847
Assigned:				
Unassigned:				
Total Fund Balance	$ 5,166,063	$ -	$ -	$ 5,166,063

*** Please indicate if the numbers provided for beginning fund balance are the best available estimate or audited numbers.**
Estimate _______ Audited X

**** Please provide an explanation for any changes within the various fund balance classifications.**

Nonspendable:	Amounts that are not in a spendable form (Example: Inventory) or are required to be maintained intact (Example: Principal of an endowment fund).
Restricted:	Amounts that can be spent only for the specific purposes stipulated by external resource providers (Example: Grants), constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with consent of resource provider.
Committed:	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government's highest level of decision-making authority removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
Assigned:	Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed are reported as assigned fund balance.
Unassigned:	This is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.