

**TOWN OF JOHNSTON**  
**BUDGET REPORT SUMMARY FISCAL YEAR 2018**  
**MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING March 31, 2018**

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 2018	Projected Variance
Opening Surplus/(Deficit)	24,741,534				24,741,534	
FY 17 Fund Balance Budgeted for use in FY 18	0	0				
Revenues	106,545,145	106,545,145	94,927,940	89.10%	111,314,065	4,768,920
Expenditures	106,545,145	106,545,145	73,310,100	68.81%	109,330,336	2,785,191
<b>Projected Net Change in Fund Balance</b>	0	0			1,983,729	
<b>* Projected Ending Fund Balance Surplus/(Deficit)</b>	24,741,534	0			26,725,263	
<b>* Unresolved Budget Deficit</b>	0	0			0	

  

School Fund (page 3)	Adopted Budget	Revised Budget	Actual Year To Date	Collected Expended YTD	Projected Total FY 2018	Projected Variance
Opening Surplus/(Deficit)	5,175,415				5,175,415	
FY 17 Fund Balance Budgeted for use in FY 18	0	0				
Revenues	56,847,789	56,847,789	34,417,479	60.54%	56,857,206	9,417
Expenditures	56,847,789	56,847,789	36,612,817	64.40%	56,841,050	6,739
<b>Projected Net Change in Fund Balance</b>	0	0			16,156	
<b>* Projected Ending Fund Balance Surplus/(Deficit)</b>	5,175,415	0			5,191,571	
<b>* Unresolved Budget Deficit</b>	0	0			0	

  

Adjustments (page 4)					0	
<b>Total Projected Net Change in Fund Balance</b>					1,999,885	
<b>Total Projected Ending Fund Balance Surplus/(Deficit)</b>					31,916,834	

**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.  
Matthew M. Cleary 5/31/2018 Date  
 Municipal Chief Executive Officer

I hereby certify that the information in the within report regarding the school department is accurate and correct.  
Sean D. Ryan 5-31-2018 Date  
 Superintendent of Schools

John Chubb 5/31/2018 Date  
 Municipal Chief Financial Officer

Trina Ryan 5-31-2018 Date  
 School Business Manager

\*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.



TOWN OF JOHNSTON  
 GENERAL FUND BUDGET REPORT FISCAL YEAR 2018  
 MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING March 31, 2018

Revenues	Adopted Budget	Revised Budget	Actual Revenues Year To Date	% Collected YTD	Projected Total Revenues FY 2018	Projected Revenue Variance FY 2018
<b>Local Property Taxes</b>	76,108,280	76,108,280	69,893,174	91.83%	77,610,122	1,501,842
<b>Local Non-Property Taxes:</b>						
Licenses and Permits	862,600	862,600	1,698,219	196.87%	1,949,962	1,087,362
Fines and Forfeitures	295,000	295,000	185,087	62.74%	275,487	(19,513)
Investment Income	100,000	100,000	215,021	215.02%	332,345	232,345
Departmental	3,245,500	3,245,500	3,189,050	98.26%	3,638,149	392,649
<b>Federal Aid (Please Attach Detail)</b>						
<b>State Aid:</b>						
MV Excise Tax Reimbursement	422,637	422,637	1,344,606	318.15%	1,792,808	1,370,171
School State Aid & Housing Aid	18,534,774	18,534,774	13,897,542	74.98%	18,438,876	(95,898)
Distressed Community Relief Fund	601,333	601,333	601,333	100.00%	601,333	0
Library Aid	124,168	124,168	93,647	75.42%	124,168	0
Public Service Corporation Tax	373,181	373,181	0	0.00%	373,181	0
Meals & Beverage Tax	688,165	688,165	525,471	78.64%	616,165	(52,000)
<b>Other (Please Attach Details)</b>	5,209,507	5,209,507	3,284,790	63.05%	5,561,469	351,962
<b>Total Municipal Revenues</b>	106,545,145	106,545,145	94,927,940	89.10%	111,314,065	4,768,920

<b>Appropriated Fund Balance</b>	0
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Expenditures	Adopted Budget	Revised Budget	Actual Expenditures Year To Date	% Expended YTD	Projected Total Expenditures FY 2018	Projected Expenditure Variance FY 2018
<b>Salaries:</b>						
Municipal	4,132,043	4,132,043	2,910,757	70.44%	4,184,409	(52,366)
Police	6,661,870	6,661,870	4,792,936	71.95%	6,995,630	(333,760)
Fire	8,414,589	8,414,589	6,824,295	81.10%	10,081,653	(1,667,064)
<b>Employee Benefits:</b>						
FICA	1,444,954	1,444,954	1,120,697	77.56%	1,602,704	(157,750)
Medical Insurance - (Active)	3,897,635	3,897,635	2,921,468	74.95%	3,897,635	0
Medical Insurance - (Retirees)	3,870,006	3,870,006	2,902,524	75.00%	3,870,006	0
Dental & Vision Insurance - (Active)	245,736	245,736	186,087	75.73%	245,736	0
Dental & Vision Insurance - (Retirees)	202,077	202,077	151,557	75.00%	202,077	0
Life Insurance	76,442	76,442	51,400	67.24%	79,957	(3,515)
<b>Pension Contributions:</b>						
Municipal	1,042,677	1,042,677	740,523	71.02%	1,046,574	(3,897)
Police	4,714,480	4,714,480	4,542,798	96.36%	4,714,480	0
Fire	4,041,720	4,041,720	3,890,515	96.26%	4,041,720	0
<b>Police Department</b>	454,217	454,217	292,785	64.46%	616,574	(162,357)
<b>Libraries</b>	120,550	120,550	57,592	47.77%	107,983	12,567
<b>Fire Department</b>	833,950	833,950	727,605	87.25%	986,307	(152,357)
<b>Debt Service (Municipal):</b>						
Principal on Debt	3,081,600	3,081,600	1,374,098	44.59%	2,907,180	174,420
Interest on Debt	846,001	846,001	590,452	69.79%	859,737	(13,736)
<b>Debt Service (School):</b>						
Principal on Debt						0
Interest on Debt						0
<b>Public Works</b>	2,726,800	2,726,800	2,558,701	93.84%	2,965,376	(238,576)
<b>Other (Please Attach Details)</b>	2,890,009	2,890,009	2,255,831	78.06%	2,965,809	(75,800)
<b>Education</b>	56,847,789	56,847,789	34,417,479	60.54%	56,958,789	(111,000)
<b>Total Municipal Expenditures</b>	106,545,145	106,545,145	73,310,100	68.81%	109,330,336	2,785,191

Deficit reduction	
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**TOWN OF JOHNSTON**  
**SCHOOL FUND BUDGET REPORT FISCAL YEAR 2018**  
**MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING March 31, 2018**

Revenues	Adopted Budget	Revised Budget	Actual Revenues Year To Date	% Collected YTD	Projected Total Revenues FY 2018	Projected Revenue Variance FY 2018
<b>Municipal Appropriations</b>	37,529,015	37,529,015	20,216,749	53.87%	37,529,015	0
<b>State Aid:</b>						
General	18,259,774	18,259,774	13,443,440	73.62%	18,255,966	(3,808)
Group Home (If Applicable)						0
School Construction Aid						0
Other (Please Attach Detail)						0
<b>Federal Aid:</b>						
Impact Aid						0
Medicaid						0
Federal Stabilization Funds						0
Other (Please Attach Detail)	1,059,000	1,059,000	757,290	71.51%	1,072,225	13,225
<b>Other (Please Attach Details)</b>						0
<b>Total Education Revenues</b>	56,847,789	56,847,789	34,417,479	60.54%	56,857,206	9,417
<b>Appropriated Fund Balance</b>	0	0				

Expenditures	Adopted Budget	Revised Budget	Actual Expenditures Year To Date	% Expended YTD	Projected Total Expenditures FY 2018	Projected Expenditure Variance FY 2018
<b>Salaries</b>	29,733,846	29,733,846	18,848,915	63.39%	29,821,125	(87,279)
<b>Employee Benefits:</b>						
FICA	778,924	778,924	337,128	43.28%	773,582	5,342
Medical Insurance - (Active)	5,672,454	5,672,454	4,567,679	80.52%	5,900,058	(227,604)
Medical Insurance - (Retirees)	1,303,794	1,303,794	553,322	42.44%	995,258	308,536
Dental & Vision Insurance - (Active)	519,443	519,443	122,122	23.51%	451,288	68,155
Dental & Vision Insurance - (Retiree)	127,633	127,633	11,852	9.29%	91,185	36,448
Life Insurance	151,192	151,192	81,158	53.68%	149,911	1,281
<b>Pension Contributions:</b>						
Teacher	4,546,702	4,546,702	3,246,199	71.40%	4,549,991	(3,289)
Non-Certified	413,210	413,210	551,895	133.56%	418,881	(5,671)
<b>Purchased Services</b>	11,967,357	11,967,357	6,656,837	55.62%	12,001,523	(34,166)
<b>Supplies and Materials</b>	1,020,964	1,020,964	863,582	84.58%	916,120	104,844
<b>Capital Outlays</b>	612,270	612,270	772,128	126.11%	772,128	(159,858)
<b>Other (Please Attach Details)</b>						0
<b>Total Education Expenditures</b>	56,847,789	56,847,789	36,612,817	64.40%	56,841,050	6,739
Deficit reduction						



**TOWN OF JOHNSTON**  
**BUDGET REPORT FISCAL YEAR 2018**

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING March 31, 2018

Fund Balance Reconciliation: Municipal

Classification	Beginning Fund Balance Reported in the FY 2017 Financial Statements*	FY 2017 Fund Balance Budgeted for use in FY 2018	Projected Changes in Fund Balance during FY 2018**	Projected Ending Fund Balance for FY 2018
Nonspendable	\$ 1,611,483			\$ 1,611,483
Restricted:				
Committed:				
Assigned:				
Unassigned:	23,130,051			\$ 23,130,051
<b>Total Fund Balance</b>	<b>\$ 24,741,534</b>	<b>\$ -</b>	<b>\$ 1,983,729</b>	<b>\$ 26,725,263</b>

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

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

<b>Nonspendable:</b>	Amounts that are not in a spendable form (Example: Inventory) or are required to be maintained intact (Example: Principal of an endowment fund).
<b>Restricted:</b>	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.
<b>Committed:</b>	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.
<b>Assigned:</b>	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.
<b>Unassigned:</b>	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.



**TOWN OF JOHNSTON**  
**BUDGET REPORT FISCAL YEAR 2018**

MONTHLY/BUDGET-TO-ACTUAL (formerly Quarterly Report) PERIOD ENDING March 31, 2018

Fund Balance Reconciliation: School

Classification	Beginning Fund Balance Reported In the FY 2017 Financial Statements*	FY 2017 Fund Balance Budgeted for use in FY 2018	Projected Changes in Fund Balance during FY 2018**	Projected Ending Fund Balance for FY 2018
Nonspendable:	\$ 304,394			\$ 304,394
Restricted:				
Committed:	\$ 4,871,021			4,871,021
Assigned:				
Unassigned:				
<b>Total Fund Balance</b>	<b>\$ 5,175,415</b>	<b>\$ -</b>	<b>\$ 16,156</b>	<b>\$ 5,191,571</b>

\* 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.

<b>Nonspendable:</b>	Amounts that are not in a spendable form (Example: Inventory) or are required to be maintained intact (Example: Principal of an endowment fund).
<b>Restricted:</b>	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.
<b>Committed:</b>	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.
<b>Assigned:</b>	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.
<b>Unassigned:</b>	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.