

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ 99,817,594	\$ -
Prior Year Property Tax Collection	2,441,146	-
Interest & Penalty	811,877	-
PILOT & Tax Treaty (excluded from certified levy)	-	-
Other Local Property Taxes	-	-
Licenses and Permits	822,811	-
Fines and Forfeitures	334,369	-
Investment Income	142,668	-
Departmental	1,445,854	-
Rescue Run Revenue	2,242,610	-
Police & Fire Detail	941,494	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	506,089
Impact Aid	-	-
Medicaid	-	1,279,944
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	4,186,129
CDBG	554,771	-
COPS Grants	-	-
SAFER Grants	78,374	-
Other Federal Aid Funds	107,571	9,543,588
MV Excise Tax Reimbursement	794,500	-
State PILOT Program	554,958	-
Distressed Community Relief Fund	1,430,131	-
Library Resource Aid	336,605	-
Library Construction Aid	-	-
Public Service Corporation Tax	918,089	-
Meals & Beverage Tax	812,269	-
Hotel Tax	41,586	-
LEA Aid	-	78,798,602
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	2,193,361	-
State Food Service Revenue	-	71,390
Incentive Aid	347,825	-
Property Revaluation Reimbursement	-	-
Other State Revenue	64,316	1,952,118
Other Revenue	634,946	1,188,429
Local Appropriation for Education	-	30,207,632
Regional Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u>\$ 117,869,725</u>	<u>\$ 127,733,921</u>
Transfer from Capital Projects Funds	\$ -	\$ -
Transfer from Other Funds	-	-
Debt Proceeds	-	-
Other Financing Sources	-	-
Rounding	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Information</u> <u>Technology</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 1,469,612	\$ 1,303,552	\$ 278,738	\$ 275,675	\$ 807,463	\$ 1,153,911	\$ 2,894,094	\$ 841,245	\$ 10,719,385
Compensation - Group B	-	-	-	-	-	-	-	-	1,170,723
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	13,988	11,607	17	570	4,406	54,092	199,621	53,893	787,148
Overtime - Group B	-	-	-	-	-	-	-	-	94,641
Police & Fire Detail	-	-	-	-	-	-	-	-	611,445
Active Medical Insurance - Group A	268,497	266,808	79,189	66,356	221,773	227,657	832,941	264,228	1,785,128
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	220,374
Active Dental insurance- Group A	15,332	18,195	5,675	4,991	14,807	15,081	53,935	17,000	114,296
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	16,114
Payroll Taxes	108,654	95,967	19,932	21,003	62,922	91,557	231,380	66,499	276,277
Life Insurance	4,026	4,726	1,225	1,050	3,501	3,151	11,553	3,676	79,102
Defined Contribution- Group A	52,561	11,816	1,865	3,225	7,239	6,212	25,037	7,452	-
Defined Contribution - Group B	-	-	-	-	-	-	-	-	9,628
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Local Pension- Group A	-	-	-	-	-	-	-	-	7,113,087
Local Pension - Group B	-	-	-	-	-	-	-	-	-
State Pension- Group A	176,713	213,845	31,528	46,201	126,997	162,828	462,411	126,758	-
State Pension - Group B	-	-	-	-	-	-	-	-	192,865
Other Pension	-	-	-	-	-	-	-	-	-
Purchased Services	455,052	131,544	8,625	42,711	221,393	24,651	784,154	58,769	257,131
Materials/Supplies	45,601	41,970	7,595	85	16,847	140,478	42,976	32,582	345,587
Software Licenses	850	-	-	124,991	-	5,137	-	-	21,767
Capital Outlays	103,614	14,466	-	15,725	3,108	18,538	214,814	39,515	161,002
Insurance	1,112,495	-	-	-	-	-	-	-	-
Maintenance	5,650	3,686	7,544	16,794	1,046	107,090	194,526	47,473	161,478
Vehicle Operations	-	-	8,924	-	2,259	1,521	193,929	59,250	233,061
Utilities	21,097	16,175	54,167	37,772	24,892	97,923	399,622	230,793	105,196
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,151,376	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	208,928	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,766,421	-	-
Claims & Settlements	453,600	-	-	-	-	-	-	-	-
Community Support	131,593	-	-	-	-	-	-	-	-
Other Operation Expenditures	18,568	270	-	3,566	9,140	26,611	-	-	14,502
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional 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	\$ 4,457,503	\$ 2,134,627	\$ 505,024	\$ 660,715	\$ 1,527,793	\$ 2,136,438	\$ 10,667,718	\$ 1,849,133	\$ 24,489,937

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	Fire		Public Safety		Education		Total	Education
	Department	Dispatch	Other	Appropriation	Debt	OPEB		
Compensation- Group A	\$ 10,685,072	\$ -	\$ 560,281	\$ -	\$ -	\$ -	\$ 30,989,028	\$ 59,350,650
Compensation - Group B	334,918	-	-	-	-	-	1,505,641	7,799,800
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,015,718	-	42,195	-	-	-	3,183,255	-
Overtime - Group B	16,006	-	-	-	-	-	110,647	422,198
Police & Fire Detail	-	-	-	-	-	-	611,445	-
Active Medical Insurance - Group A	1,844,571	-	71,279	-	-	-	5,928,427	9,411,674
Active Medical Insurance- Group B	7,361	-	-	-	-	-	227,735	2,843,216
Active Dental insurance- Group A	106,463	-	4,374	-	-	-	370,149	862,389
Active Dental Insurance- Group B	820	-	-	-	-	-	16,934	244,707
Payroll Taxes	185,453	-	82,096	-	-	-	1,241,740	5,055,162
Life Insurance	47,713	-	5,602	-	-	-	165,325	413,636
Defined Contribution- Group A	-	-	4,539	-	-	-	119,946	357,569
Defined Contribution - Group B	197	-	-	-	-	-	9,825	68,586
Other Benefits- Group A	-	-	-	-	-	-	-	587,074
Other Benefits- Group B	-	-	-	-	-	-	-	-
Local Pension- Group A	6,995,776	-	-	-	-	-	14,108,863	-
Local Pension - Group B	-	-	-	-	-	-	-	-
State Pension- Group A	-	-	85,585	-	-	-	1,432,866	8,209,809
State Pension - Group B	11,660	-	-	-	-	-	204,525	1,129,630
Other Pension	-	-	-	-	-	-	-	-
Purchased Services	66,049	-	11,670	-	-	-	2,061,749	19,903,620
Materials/Supplies	235,712	-	26,896	-	-	-	936,329	2,807,765
Software Licenses	-	-	-	-	-	-	152,745	155,928
Capital Outlays	312,512	-	46,022	-	-	-	929,316	2,250,269
Insurance	-	-	-	-	-	-	1,112,495	123,141
Maintenance	76,531	-	9,591	-	-	-	631,409	636,371
Vehicle Operations	173,439	-	6,536	-	-	-	678,919	71,978
Utilities	177,014	-	91,948	-	-	-	1,256,599	870,720
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,151,376	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	208,928	-
Trash Removal & Recycling	-	-	-	-	-	-	2,766,421	-
Claims & Settlements	-	-	-	-	-	-	453,600	-
Community Support	-	-	-	-	-	-	131,593	-
Other Operation Expenditures	134,486	-	6,085	-	-	-	213,228	228,260
Local Appropriation for Education	-	-	-	30,207,632	-	-	30,207,632	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,136,609	-	3,136,609	-
Municipal Debt- Interest	-	-	-	-	1,149,181	-	1,149,181	-
School Debt- Principal	-	-	-	-	1,733,240	-	1,733,240	-
School Debt- Interest	-	-	-	-	996,311	-	996,311	-
Retiree Medical Insurance- Total	-	-	-	-	-	7,600,097	7,600,097	2,387,930
Retiree Dental Insurance- Total	-	-	-	-	-	303,709	303,709	216,196
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 23,427,471	\$ -	\$ 1,054,699	\$ 30,207,632	\$ 7,015,341	\$ 7,903,806	\$ 118,037,837	\$ 126,408,277

Transfer to Capital Project Funds	\$ -	\$ -
Transfer to Other Funds	1,884,452	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	-	-
Total Other Financing Uses	\$ 1,884,452	\$ -
Net Change in Fund Balance	(2,052,564)	1,325,645
Fund Balance - beginning of year	16,758,160	1,055,389
Fund Balance - end of year	\$ 14,705,596	\$ 2,381,034

City of Pawtucket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$ 116,705,051	\$ -	\$ 86,438,531	\$ 32,406,407	\$ (2,139,887)	\$ 16,234,440	\$ 14,094,553
Family Literacy Initiative	74,803		56,803	-	18,000	27,900	45,900
State Grant In Aid	336,605		336,605	-	-	-	-
Library Donations	32,423		32,898	-	(475)	116,870	116,395
Safer Grant	78,374		78,374	-	-	-	-
Details Private Company Reimbursement	677,857		611,445	61,310	5,102	(5,102)	-
Details Private Company Reimbursement	-	61,310	-	-	61,310	106,104	167,414
Senior Ctr CDBG	130,859		130,970	-	(111)	111	-
Senior Ctr DEA	29,790	-	29,790	-	-	-	-
Senate Grant Senior Shuttle	2,000		2,000	-	-	-	-
Senior Ctr City	-	283,826	283,826	-	-	-	-
Senior Ctr Information Specialist	19,273		19,273	-	-	-	-
Leon Mathieu Donations	11,600		7,800	-	3,800	300	4,100
Senior Center Title III-B DEA	37,540		37,843	-	(303)	303	-
CDBG Community Development	1,098,478		1,096,613		1,865	97	1,962
Emergency Shelter	81,750		81,750		-	25	25
Home Program	232,150		227,200		4,950	15,913	20,863
Pawtucket Redevelopment Agency	445,946		438,108	56,538	(48,700)	261,199	212,499
Totals per audited financial statements	\$ 119,994,499	\$ 345,136	\$ 89,909,829	\$ 32,524,255	\$ (2,094,449)	\$ 16,758,160	\$ 14,663,711

Reconciliation from financial statements to MTP2

Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	30,207,632	(30,207,632)	\$ -	\$ -	\$ -
Debt Reimbursement (COPS Lease) reported as expenditure credits on financial statements but revenue on MTP2	269,208		269,208				
Employee medical co-pays reported as revenue on financial statements, but expenditure credits on MTP2	(1,185,667)		(1,185,667)				-
RIDOT reimbursement for police details reported as expenditure credits on financial statements but revenue on MTP2	263,637		263,637				-
Transfers to Arts Support Initiative & Pawtucket Arts Funding (Fund 145 & 146) reported as Other Financing Use on financial statements but as Community Support on MTP2			30,497	(30,497)			-
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.	(1,471,952)		(1,457,299)	(56,538)	41,885		41,885
Eliminate transfers between Funds reported on MTP2:							-
- from General Fund to Senior Ctr City		(283,826)		(283,826)	-		-
- from Police Details 690 to 694		(61,310)		(61,310)	-		-
Rounding	-	-	-	-	-	-	-
Totals Per MTP2	\$ 117,869,725	\$ -	\$ 118,037,837	\$ 1,884,452	\$ (2,052,564)	\$ 16,758,160	\$ 14,705,596

City of Pawtucket
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 85,238,192	\$ 30,350,330	\$ 114,642,425	\$ 2,282,635	\$ (1,336,538)	\$ 2,713,553	\$ 1,377,015
Enterprise Fund	4,677,439		4,707,883		(30,444)	84,385	53,941
SBA School Capital Project Fund	948,034	852,000	1,150,526		649,508	-	649,508
School Special Revenue Funds	10,864,013		10,460,980	142,698	260,335	40,086	300,421
Totals per audited financial statements	\$ 101,727,678	\$ 31,202,330	\$ 130,961,814	\$ 2,425,333	\$ (457,139)	\$ 2,838,024	\$ 2,380,885
 <u>Reconciliation from financial statements to MTP2</u>							
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	30,207,632	\$ (30,207,632)	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(4,553,389)		(4,553,389)		-		-
GAAP reporting on loan proceeds for HVAC SBA Loan Project & capital outlay as a Other Source but reported as revenue on MTP2	352,000	(352,000)			-		-
One-time transfer of prior year reserves for medical out of the School Unrestricted Fund to the Internal Service Fund not reported on MTP2 Transfer (of 500k from School Unrestricted to the School SBA Capital Projects Fund) is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.		(500,000)	-	(1,782,635)	1,782,635	(1,782,635)	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.		(142,698)		(142,698)	-		-
Miscellaneous variances between UCOA & FS			(148)		148		148
Rounding	-	-	-	-	1	-	1
Totals Per MTP2	\$ 127,733,921	\$ -	\$ 126,408,277	\$ -	\$ 1,325,645	\$ 1,055,389	\$ 2,381,034