

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 341,792,187	\$ -
Last Year's Levy Tax Collection	4,636,352	-
Prior Years Property Tax Collection	2,499,731	-
Interest & Penalty	4,555,475	-
PILOT & Tax Treaty (excluded from levy) Collection	17,298,916	-
Other Local Property Taxes	-	-
Licenses and Permits	8,704,819	-
Fines and Forfeitures	4,692,150	-
Investment Income	298,197	-
Departmental	22,672,084	-
Rescue Run Revenue	4,508,581	-
Police & Fire Detail	8,067,904	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	4,441,959
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	14,398,533
CDBG	2,139,244	-
COPS Grants	-	-
SAFER Grants	8,594,180	-
Other Federal Aid Funds	4,196,710	33,070,167
MV Excise Tax Reimbursement	1,620,464	-
State PILOT Program	33,187,319	-
Distressed Community Relief Fund	5,606,831	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	2,262,538	-
Meals & Beverage Tax / Hotel Tax	7,566,228	-
LEA Aid	-	251,791,093
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	23,511,102	-
State Food Service Revenue	-	278,657
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	2,028,434	2,340,935
Motor Vehicle Phase Out	10,041,466	-
Other Revenue	2,987,511	4,185,045
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	\$ 523,468,424	\$ 439,053,000
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	1,144,000	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 1,144,000	\$ -

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized			Public	Parks and	Police
	Government	Finance	Services	IT	Planning	Libraries	Works	Rec	Department
Compensation- Group A	\$ 11,903,638	\$ 5,088,654	\$ 2,013,316	\$ 1,238,163	\$ 4,505,888	\$ -	\$ 5,211,917	\$ 8,916,085	\$ 31,324,841
Compensation - Group B	-	-	-	-	-	-	-	-	5,966,636
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	223,925	2,266	-	14,294	59,784	-	1,011,239	382,788	2,851,680
Overtime - Group B	-	-	-	-	-	-	-	-	543,177
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	5,616,084
Active Medical Insurance - Group A	2,129,113	887,295	219,695	231,927	861,500	-	1,209,566	1,724,744	5,169,373
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	984,642
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	153,001	81,808	17,268	17,063	70,810	-	106,236	163,116	469,512
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	89,431
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	793,893	379,740	109,482	92,670	342,089	-	446,834	724,206	967,384
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	925,906	232,697	55,565	29,155	264,395	-	369,769	485,268	374,809
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	2,872,381	1,485,035	448,563	352,101	1,256,501	-	1,477,756	2,074,227	23,437,437
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	4,464,274
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	291,212	245,659	39,056	37,977	245,535	-	446,798	594,820	384,402
Purchased Services	7,282,080	1,792,979	2,600,255	235,393	2,039,672	-	709,633	748,888	5,725,649
Materials/Supplies	1,793,561	18,173	112,014	306,995	7,833	-	446,893	414,550	1,780,598
Software Licenses	-	-	-	870,077	-	-	-	-	-
Capital Outlays	74	-	-	-	-	-	87,823	-	-
Insurance	-	-	-	-	-	-	-	-	-
Maintenance	1,301,088	1,364	-	12,406	11,385	-	443,372	198,591	347,640
Vehicle Operations	14,813	-	-	-	-	-	152,567	25,542	104,347
Utilities	165,614	30,508	124,224	198,924	91,524	-	675,533	1,956,866	634,998
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	718,695	-	-
Revaluation	-	647,369	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	788,826	-	-
Trash Removal & Recycling	-	-	-	-	-	-	6,506,449	-	-
Claims & Settlements	1,807,273	-	-	-	-	-	-	-	-
Community Support	611,078	-	-	-	-	-	-	-	-
Other Operation Expenditures	1,943,812	67	2,078,780	-	500,519	3,995,000	507,168	939,470	6,899
Tipping Fees	-	-	-	-	-	-	3,322,312	-	-
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	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 34,227,536	\$ 10,894,746	\$ 7,821,483	\$ 3,638,276	\$ 10,259,822	\$ 3,995,000	\$ 24,640,766	\$ 19,353,809	\$ 91,296,831

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 31,328,708	\$ 4,624,221	\$ 1,077,643	\$ -	\$ -	\$ -	\$ 107,233,073	\$ 152,552,606
Compensation - Group B	1,422,824	-	-	-	-	-	7,389,460	28,561,443
Compensation - Group C	-	-	-	-	-	-	-	32,588,110
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	5,429,457	390,604	16,870	-	-	-	10,382,906	26,658
Overtime - Group B	285,761	-	-	-	-	-	828,938	16,288
Overtime - Group C	-	-	-	-	-	-	-	718,098
Police & Fire Detail	650,625	-	-	-	-	-	6,266,709	-
Active Medical Insurance - Group A	5,436,132	816,071	125,079	-	-	-	18,810,496	20,502,196
Active Medical Insurance- Group B	257,198	-	-	-	-	-	1,241,841	3,884,876
Active Medical Insurance- Group C	-	-	-	-	-	-	-	10,193,683
Active Dental insurance- Group A	383,166	68,005	12,484	-	-	-	1,542,469	1,525,175
Active Dental Insurance- Group B	17,970	-	-	-	-	-	107,401	294,889
Active Dental Insurance- Group C	-	-	-	-	-	-	-	970,664
Payroll Taxes	668,157	374,573	79,782	-	-	-	4,978,810	16,091,858
Life Insurance	57,290	-	2,261	-	-	-	141,592	121,771
State Defined Contribution- Group A	-	-	-	-	-	-	-	1,481,635
State Defined Contribution - Group B	-	-	-	-	-	-	-	235,218
State Defined Contribution - Group C	-	-	-	-	-	-	-	5,186
Other Benefits- Group A	78,592	251,097	24,717	-	-	-	3,091,970	3,969,629
Other Benefits- Group B	-	-	-	-	-	-	-	134,107
Other Benefits- Group C	-	-	-	-	-	-	-	5,245,710
Local Defined Benefit Pension- Group A	27,246,160	1,295,984	308,564	-	-	-	62,254,710	648,123
Local Defined Benefit Pension - Group B	1,241,961	-	-	-	-	-	5,706,235	1,187,622
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	9,224,297
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	18,855,968
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	3,272,000
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	55,719
Other Defined Benefit / Contribution	93,229	303,181	30,032	-	-	-	2,711,901	-
Purchased Services	323,656	6,766	37,901	-	-	-	21,502,873	79,813,814
Materials/Supplies	1,446,313	139,766	137,593	-	-	-	6,604,288	4,459,684
Software Licenses	-	-	-	-	-	-	870,077	478,344
Capital Outlays	-	-	-	-	-	-	87,897	4,262,529
Insurance	-	-	-	-	-	-	-	498,915
Maintenance	31,143	444,863	550,288	-	-	-	3,342,139	19,804,220
Vehicle Operations	4,087	9,537	1,419	-	-	-	312,311	89,857
Utilities	427,111	785,969	135,227	-	-	-	5,226,496	7,245,546
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	718,695	-
Revaluation	-	-	-	-	-	-	647,369	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	788,826	-
Trash Removal & Recycling	-	-	-	-	-	-	6,506,449	-
Claims & Settlements	-	-	-	-	-	-	1,807,273	473,198
Community Support	-	-	-	-	-	-	611,078	-
Other Operation Expenditures	186,845	-	-	-	-	-	10,158,560	1,705,148
Tipping Fees	-	-	-	-	-	-	3,322,312	-
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	-	-	-	-	20,164,301	-	20,164,301	-
Municipal Debt- Interest	-	-	-	-	11,739,799	-	11,739,799	-
School Debt- Principal	-	-	-	-	26,716,167	-	26,716,167	-
School Debt- Interest	-	-	-	-	7,068,048	-	7,068,048	-
Retiree Medical Insurance- Total	-	-	-	-	-	26,039,082	26,039,082	6,826,216
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 77,016,385	\$ 9,510,638	\$ 2,539,861	\$ 128,546,611	\$ 65,688,314	\$ 26,039,082	\$ 515,469,160	\$ 438,021,000

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	566,389	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 566,389	\$ -
Net Change in Fund Balance¹	8,576,875	1,032,000
Fund Balance1- beginning of year	\$11,998,485	\$7,776,477
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	432,134	-
Misc. Adjustment	(485)	(3,477)
Fund Balance¹ - beginning of year adjusted	12,430,134	7,773,000
Rounding	-	-
Fund Balance¹ - end of year	\$ 21,007,009	\$ 8,805,000

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

City of Providence
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

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, 2018						\$ 11,998,485	432,134	\$ 12,430,619	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>						(485)	-	(485)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 11,998,000</u>	<u>-</u>	<u>\$ 12,430,134</u>	
General Fund	\$ 505,515,000	\$ 34,828,000	\$ 402,287,000	\$ 129,113,000	\$ 8,943,000	\$ 11,462,000	\$ -	\$ 11,462,000	\$ 20,405,000
WDO	6,357,000	-	6,220,000	-	137,000	181,000	-	181,000	318,000
Healthy Communities Grants	863,000	135,000	1,069,000	-	(71,000)	355,000	-	355,000	284,000
Public Safety Grants	10,925,000	-	10,826,000	-	99,000	375,000	275	375,275	474,275
CDBG	8,130,000	572,000	10,018,000	-	(1,316,000)	1,785,000	431,859	2,216,859	900,859
Totals per audited financial statements	<u>\$ 531,790,000</u>	<u>\$ 35,535,000</u>	<u>\$ 430,420,000</u>	<u>\$ 129,113,000</u>	<u>\$ 7,792,000</u>	<u>\$ 14,158,000</u>	<u>\$ 432,134</u>	<u>\$ 14,590,134</u>	<u>\$ 22,382,134</u>
Reconciliation from financial statements to MTP2									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 128,546,611.00	\$ (128,546,611.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer from Police & Fire Detail / Rescue Run	-	-	-	-	-	-	-	-	-
Remove Public Safety Grants activity omitted on MTP2	(2,330,820)	-	(2,231,545)	-	(99,276)	(375,000)	-	(375,000)	(474,276)
Remove CDBG Activity omitted on MTP2	(5,990,756)	-	(6,874,906)	-	884,150	(1,785,000)	-	(1,785,000)	(900,850)
Adjustment for Public Safety Grants & CDBG Activity which are required for MTP Revenues and expenditures. The associated changes in fund balances are removed to allow for reconciliation to the financial statements	-	-	-	-	-	-	-	-	-
Capital outlay, issuanc of bonds and bond premium excluded from MTP2	-	(34,391,000)	(34,391,000)	-	-	-	-	-	-
Rounding	-	-	-	-	1	-	-	-	-
Totals Per MTP2	<u>\$ 523,468,424</u>	<u>\$ 1,144,000</u>	<u>\$ 515,469,160</u>	<u>\$ 566,389</u>	<u>\$ 8,576,875</u>	<u>\$ 11,998,000</u>	<u>\$ 432,134</u>	<u>\$ 12,430,134</u>	<u>\$ 21,007,009</u>

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

City of Providence
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

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, 2018						\$ 7,776,477	-	\$ 7,776,477	
<i>Misc. adjustments made for fiscal 2018</i>						(3,477)	-	(3,477)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 7,773,000</u>	-	<u>\$ 7,773,000</u>	
School Unrestricted Fund	\$ 273,052,000	\$ 128,787,000	\$ 401,839,000	\$ -	\$ -	\$ -	-	\$ -	\$ -
Enterprise Fund1	16,989,000	10,000	16,988,000	-	11,000	3,131,000	-	3,131,000	3,142,000
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	36,328,000	1,240,000	35,066,000	1,481,000	1,021,000	4,642,000	-	4,642,000	5,663,000
Totals per audited financial statements	<u>\$ 326,369,000</u>	<u>\$ 130,037,000</u>	<u>\$ 453,893,000</u>	<u>\$ 1,481,000</u>	<u>\$ 1,032,000</u>	<u>\$ 7,773,000</u>	<u>\$ -</u>	<u>\$ 7,773,000</u>	<u>\$ 8,805,000</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 128,546,611	\$ (128,546,611)	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(15,872,000)	-	(15,872,000)	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	(1,240,000)	-	(1,240,000)	-	-	-	-	-
Investment Income	10,000	(10,000)	-	-	-	-	-	-	-
Eliminate transfers school grants per UCOA	-	(241,000)	-	(241,000)	-	-	-	-	-
Miscellaneous rounding adjustment for municipal appropriation to education	(611)	611	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 439,053,000</u>	<u>\$ -</u>	<u>\$ 438,021,000</u>	<u>\$ -</u>	<u>\$ 1,032,000</u>	<u>\$ 7,773,000</u>	<u>\$ -</u>	<u>\$ 7,773,000</u>	<u>\$ 8,805,000</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items between MTP2 and UCOA	-	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 439,053,000</u>	<u>\$ -</u>	<u>\$ 438,021,000</u>	<u>\$ -</u>	<u>\$ 1,032,000</u>	<u>\$ 7,773,000</u>	<u>\$ -</u>	<u>\$ 7,773,000</u>	<u>\$ 8,805,000</u>

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