

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 343,575,510	\$ -
Last Year's Levy Tax Collection	5,371,958	-
Prior Years Property Tax Collection	2,050,008	-
Interest & Penalty	5,053,837	-
PILOT & Tax Treaty (excluded from levy) Collection	17,197,130	-
Other Local Property Taxes	-	-
Licenses and Permits	8,723,020	-
Fines and Forfeitures	5,228,475	-
Investment Income	-	-
Departmental	13,921,288	-
Rescue Run Revenue	5,132,377	-
Police & Fire Detail	6,791,500	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	4,233,878
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	15,423,228
CDBG	1,040,379	-
COPS Grants	607,349	-
SAFER Grants	188,222	-
Other Federal Aid Funds	4,627,413	32,002,650
MV Excise Tax Reimbursement	1,620,464	-
State PILOT Program	33,291,936	-
Distressed Community Relief Fund	5,628,195	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	2,232,279	-
Meals & Beverage Tax / Hotel Tax	7,497,085	-
LEA Aid	-	233,351,043
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	24,871,031	-
State Food Service Revenue	-	288,823
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	1,864,381	2,190,050
Other Revenue	3,947,735	1,972,363
Local Appropriation for Education	-	124,916,787
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 500,461,572	\$ 414,378,822
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	282,592	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 282,592	\$ -

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 11,368,902	\$ 4,774,803	\$ 2,441,629	\$ 831,769	\$ 4,157,299	\$ -	\$ 5,080,935	\$ 7,894,852	\$ 30,507,796
Compensation - Group B	-	-	-	-	-	-	-	-	6,171,043
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	104,378	2,637	-	31,421	88,338	-	172,567	312,137	1,581,252
Overtime - Group B	-	-	-	-	-	-	-	-	323,795
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	4,523,355
Active Medical Insurance - Group A	2,075,144	873,525	250,614	163,382	847,377	-	1,212,587	1,685,034	5,247,205
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	1,065,885
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	149,935	81,397	21,406	12,580	68,508	-	110,473	153,357	435,323
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	88,414
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	732,573	349,625	111,071	63,899	316,043	-	374,543	634,462	750,432
Life Insurance	-	-	-	-	-	-	-	-	151,312
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	1,179,798	220,831	141,629	27,428	316,246	-	400,257	491,679	911,484
Other Benefits- Group B	-	-	-	-	-	-	-	-	186,689
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	3,052,235	1,401,974	406,822	242,254	1,197,253	-	1,355,931	1,959,472	20,294,806
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	4,119,287
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	274,359	195,575	45,250	28,465	214,482	-	361,685	473,797	318,237
Purchased Services	17,229,839	1,813,402	468,502	940,640	1,210,536	-	10,708,356	695,379	932,627
Materials/Supplies	1,336,859	24,713	35,631	358,673	10,381	-	433,268	279,580	588,668
Software Licenses	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	1,450,860	512,214	-
Insurance	-	-	-	-	-	-	-	-	-
Maintenance	600,920	9,068	-	22,210	17,461	-	719,167	159,435	110,537
Vehicle Operations	8,156	-	-	-	-	-	152,416	16,957	132,036
Utilities	87,740	16,451	35,085	95,506	49,354	-	403,056	1,451,137	309,780
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	2,198,349	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	809,155	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	2,247,506	-	3,339,036	-	548,870	3,770,000	12,567	233,571	3,534
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	\$ 40,448,344	\$ 9,764,001	\$ 7,296,676	\$ 2,818,227	\$ 9,042,148	\$ 3,770,000	\$ 25,956,172	\$ 16,953,065	\$ 78,753,499

City of Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 38,185,883	\$ 4,569,232	\$ 887,850	\$ -	\$ -	\$ -	\$ 110,700,951	\$ 144,227,308
Compensation - Group B	2,004,701	-	-	-	-	-	8,175,745	26,122,740
Compensation - Group C	-	-	-	-	-	-	-	31,102,219
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	829,244	283,166	9,703	-	-	-	3,414,844	17,709
Overtime - Group B	43,644	-	-	-	-	-	367,440	5,445
Overtime - Group C	-	-	-	-	-	-	-	496,567
Police & Fire Detail	638,745	-	-	-	-	-	5,162,100	-
Active Medical Insurance - Group A	4,956,026	771,556	110,033	-	-	-	18,192,483	19,349,179
Active Medical Insurance- Group B	260,843	-	-	-	-	-	1,326,728	3,442,608
Active Medical Insurance- Group C	-	-	-	-	-	-	-	10,237,585
Active Dental insurance- Group A	394,618	63,671	10,878	-	-	-	1,502,146	1,393,157
Active Dental Insurance- Group B	20,769	-	-	-	-	-	109,183	279,485
Active Dental Insurance- Group C	-	-	-	-	-	-	-	1,015,419
Payroll Taxes	612,203	362,237	64,715	-	-	-	4,371,803	15,130,131
Life Insurance	31,832	-	-	-	-	-	183,144	128,209
State Defined Contribution- Group A	-	-	-	-	-	-	-	1,392,248
State Defined Contribution - Group B	-	-	-	-	-	-	-	206,573
State Defined Contribution - Group C	-	-	-	-	-	-	-	2,479
Other Benefits- Group A	717,563	223,215	19,276	-	-	-	4,649,405	3,835,574
Other Benefits- Group B	37,766	-	-	-	-	-	224,456	128,266
Other Benefits- Group C	-	-	-	-	-	-	-	4,761,810
Local Defined Benefit Pension- Group A	22,136,741	1,213,269	259,007	-	-	-	53,519,764	602,560
Local Defined Benefit Pension - Group B	1,160,656	-	-	-	-	-	5,279,943	1,098,440
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	7,801,992
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	17,458,730
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	2,911,119
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	54,026
Other Defined Benefit / Contribution	79,759	232,246	19,944	-	-	-	2,243,798	-
Purchased Services	943,109	7,829	32,108	-	-	-	34,982,329	72,751,207
Materials/Supplies	690,097	107,876	28,095	-	-	-	3,893,842	4,603,573
Software Licenses	-	-	-	-	-	-	-	1,720,165
Capital Outlays	-	-	-	-	-	-	1,963,074	6,318,941
Insurance	-	-	-	-	-	-	-	597,502
Maintenance	35,075	409,020	536,202	-	-	-	2,619,096	21,010,615
Vehicle Operations	8,755	125	2,214	-	-	-	320,660	110,702
Utilities	246,769	771,390	63,503	-	-	-	3,529,772	6,586,678
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	2,198,349	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	809,155	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	429,761
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	150	-	-	-	-	-	10,155,235	1,079,316
Local Appropriation for Education	-	-	-	124,916,787	-	-	124,916,787	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	16,298,231	-	16,298,231	-
Municipal Debt- Interest	-	-	-	-	12,100,305	-	12,100,305	-
School Debt- Principal	-	-	-	-	29,594,176	-	29,594,176	-
School Debt- Interest	-	-	-	-	7,501,279	-	7,501,279	-
Retiree Medical Insurance- Total	-	-	-	-	-	25,218,848	25,218,848	6,504,521
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 74,034,951	\$ 9,014,831	\$ 2,043,530	\$ 124,916,787	\$ 65,493,991	\$ 25,218,848	\$ 495,525,071	\$ 414,914,557

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	7,500	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 7,500	\$ -
Net Change in Fund Balance¹	5,211,592	(535,735)
Fund Balance1- beginning of year	\$ (2,546,722)	\$ 8,057,358
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	1,642
Fund Balance¹ - beginning of year adjusted	(2,546,722)	8,059,000
Rounding	-	-
Fund Balance¹ - end of year	\$ 2,664,870	\$ 7,523,265

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, 2017

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, 2016						\$ (2,546,722)		\$ (2,546,722)	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>No funds added to RGS for Fiscal 2017</i>						-		-	
<i>No misc. adjustments made for fiscal 2017</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2016 adjusted						<u>\$ (2,546,722)</u>	-	<u>\$ (2,546,722)</u>	
General Fund	\$ 491,855,000	\$ 1,385,000	\$ 362,878,000	\$ 124,925,000	\$ 5,437,000	\$ (3,158,000)	\$ -	\$ (3,158,000)	\$ 2,279,000
Other Nonmajor Governmental Funds (Excluding WDO)	28,461,000	8,000	26,746,000	283,000	1,440,000	58,689,000	-	58,689,000	60,129,000
WDO	5,703,000	-	6,002,000	-	(299,000)	-	-	-	(299,000)
Totals per audited financial statements	<u>\$ 526,019,000</u>	<u>\$ 1,393,000</u>	<u>\$ 395,626,000</u>	<u>\$ 125,208,000</u>	<u>\$ 6,578,000</u>	<u>\$ 55,531,000</u>	<u>\$ -</u>	<u>\$ 55,531,000</u>	<u>\$ 62,109,000</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	124,916,787	(124,916,787)	\$ -	\$ -	\$ -	\$ -	\$ -
Remove Nonmajor Governmental Funds omitted from MTP-2	(25,574,805)	(8,000)	(23,930,633)	(283,000)	(1,369,172)	\$ (58,077,722.00)	-	(58,077,722)	(59,446,894)
PPBA Debt Service Subsidy Recorded as Transfer In on FS and Reduciton of Expense in MTP-2	-	(1,102,639)	(1,102,639)	-	-	\$ -	-	-	-
Rounding to thousands variance in FS	17,377	231	15,556	(713)	2,764	-	-	-	2,764
Totals Per MTP2	<u>\$ 500,461,572</u>	<u>\$ 282,592</u>	<u>\$ 495,525,071</u>	<u>\$ 7,500</u>	<u>\$ 5,211,592</u>	<u>\$ (2,546,722)</u>	<u>\$ -</u>	<u>\$ (2,546,722)</u>	<u>\$ 2,664,870</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, 2017

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, 2016						\$ 8,057,358	-	\$ 8,057,358	
<i>Rounding adjustment to endign fund balance reported in MTP2 for FY 16</i>						1,642	-	1,642	
Fund Balance¹ - per MTP-2 at June 30, 2016 adjusted						<u>\$ 8,059,000</u>	-	<u>\$ 8,059,000</u>	
School Unrestricted Fund	\$ 252,620,000.00	\$ 126,155,000.00	\$ 378,775,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Grants Fund	34,854,000	1,239,000	33,632,000	2,476,000	(15,000)	4,648,000	-	4,648,000	4,633,000
Enterprise Fund ¹	16,918,000	-	17,442,000	-	(524,000)	3,411,000	-	3,411,000	2,887,000
Totals per audited financial statements	<u>\$ 304,392,000</u>	<u>\$ 127,394,000</u>	<u>\$ 429,849,000</u>	<u>\$ 2,476,000</u>	<u>\$ (539,000)</u>	<u>\$ 8,059,000</u>	<u>\$ -</u>	<u>\$ 8,059,000</u>	<u>\$ 7,520,000</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	\$ 124,916,787.23	\$ (124,916,787.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(14,930,786)	-	(14,930,786.28)	-	-	-	-	-	-
Eliminate transfers per UCOA	-	(2,476,000.00)	-	(2,476,000.00)	-	-	-	-	-
Rounding	821	(1,213)	(3,657)	-	3,265	-	-	-	3,265
Totals Per MTP2	<u>\$ 414,378,822</u>	<u>\$ -</u>	<u>\$ 414,914,557</u>	<u>\$ -</u>	<u>\$ (535,735)</u>	<u>\$ 8,059,000</u>	<u>\$ -</u>	<u>\$ 8,059,000</u>	<u>\$ 7,523,265</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items between MTP2 and UCOA	-	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 414,378,822</u>	<u>\$ -</u>	<u>\$ 414,914,557</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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