West Warwick

Budget to Actual 1

	A	B	C	D	E	F	G	H	I	J
Fiscal Year	2016	2017	2018	2018	2018	2018	2019	2020	2021	2022
Levy	60,467	62,876	63,962	63,962	63,962	63,962	65,830	66,803	67,907	69,017
PILOT and Tax Treaties (Included in levy)	-	465	117	238	238	238	-	-	-	-
PILOT and Tax Treaties (excluded from levy)	-	59	60	60	60	60	60	60	60	60
Adjustments to Current Year Levy	-	-	-	(0)	(0)	(0)	-	-	-	-
Adjustments to Prior Year's Levy	-	-	-	-	-	-	-	-	-	-
Current Year Collection Rate	97.2%	96.5%	96.7%	96.7%	56.1%	96.1%	96.7%	96.4%	96.1%	96.0%
	Audited Actual**	Audited Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*
Property Tax	61,207	63,039	64,612	64,612	37,144	63,769	66,230	66,927	67,820	68,844
Local Non-Property Tax Revenues	2,710	2,629	2,379	2,779	1,397	2,702	2,403	2,427	2,451	2,475
Federal Aid	55	97	-	99	25	261	-	-	-	-
State Aid	3,076	3,037	3,743	3,743	1,995	3,743	4,418	5,007	5,753	6,575
Other Revenue	-	-	-	-	-	-	-	-	-	-
Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
Total Revenue	67,048	68,802	70,734	71,233	40,561	70,474	73,051	74,361	76,024	77,895
Financing Sources	161	-	-	-	-	-	-	-	-	-
Compensation	12,357	12,352	12,642	12,726	6,070	12,552	12,671	12,701	12,731	12,762
Overtime	2,181	2,424	1,824	2,119	1,507	2,824	1,824	1,824	1,824	1,824
Health Insurance	4,776	2,695	3,083	2,518	1,014	2,608	3,317	3,570	3,842	4,135
Other Benefits	2,020	2,199	2,120	2,122	1,565	2,564	2,166	2,214	2,263	2,313
Pension	6,552	6,963	7,336	7,336	3,640	7,336	7,754	8,059	8,406	8,786
OPEB	920	1,908	2,308	2,881	75	2,558	3,139	3,231	3,312	3,490
Operations	6,201	6,169	5,729	6,167	3,483	6,574	5,869	5,908	6,060	6,354
Municipal Education Appropriation	30,629	31,558	31,558	31,558	13,625	31,558	32,204	32,851	33,498	34,145
Municipal Debt Service	1,207	1,449	2,134	1,984	741	1,984	2,125	2,109	2,085	2,075
School Debt Service	1,292	1,586	1,572	1,572	306	1,572	1,322	1,324	1,321	1,317
Total Expenditures	68,135	69,302	70,305	70,983	32,026	72,130	72,393	73,792	75,344	77,201
Financing Uses	156	323	429	429	-	-	658	569	681	694
Net Change in Fund Balance (row 13+14-25-26)	(1,082)	(823)	-	(179)		(1,655)	-	-	-	-
Appropriated Fund Balance	-	-	-	-		-	-	-	-	-
Prior Period Adjustments - MTP Non-audit	-	-								
Prior Period Adjustments - Audit	-	-								
Total Prior Period Fund Balance (Rows 32 to 36)	-	1,729								
Non-spendable***	206	206								
Restricted***	1	2,403								
Committed	1,083	145								
Assigned	-	-								
Unassigned	440	203								

tal MTPA or Total Municipal Transparency Amount , is the financial activity for all reportable funds and is available for all reporting periods. For schools this reflects all funds of the school department excluding internal service and fiduciary funds, while for municipalities this includes financial statement general fund and some other ds such as special revenue, enterprise, and debt service. Inclusion and or exclusion of funds is based on Municipal Transparency Portal Implementation Guidance. In general, excluded funds from municipal reporting are fiduciary, capital project, internal service, water, sewer, and storm water. Some Funds may be added or removed n one year to the next.

he amounts reported in the columns with the headings marked Audited Actual (A,B) are derived from annual audit reports

Fund balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported.

iis Transparency Report is required under RI General Law 45-12-22.2 (d) to be signed and posted to the Municipality's website. Any missing data from any of the columns is due to this information not being currently available, the Municipality/School District failing to report in a prior period, or the infomraiton is not applicable. The data found in this report has been summarized for the purposes of display. The raw data which includes department level information along with visualization tools, definitions, as well as a listing of definition and coding changes between years can be found by going to http://www.municipalfinance.ri.gov/ and clicking on nicipal Transparency Portal tab. The Audited Acutal information is derived from the MTP-2 report that can be found in the Municipality/Regional School District's corresponding fiscal year audit report under supplementary information. The details on which Funds are included in Total MTPA are provided in the Annual Supplemental nsparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

leport in thousands

West Warwick school district

Budget to Actual 1

	A	B	C	D	E	F	G	H	I	J
Fiscal Year	2016	2017	2018	2018	2018	2018	2019	2020	2021	2022
Levy										
PILOT and Tax Treaties (Included in levy)										
PILOT and Tax Treaties (excluded from levy)										
Adjustments to Current Year Levy										
Adjustments to Prior Year's Levy										
Current Year Collection Rate										
	Audited Actual**	Audited Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*
Property Tax	-	-	-	-	-	-	-	-	-	-
Local Non-Property Tax Revenues	11	3	-	-	3	3	-	-	-	-
Federal Aid	3,781	3,776	2,674	2,674	729	2,574	2,674	2,674	2,674	2,674
State Aid	21,921	23,099	24,229	24,229	11,393	24,252	24,454	24,679	24,904	25,129
Other Revenue	844	668	64	64	315	315	64	64	64	64
Municipal Education Appropriation	30,629	31,558	31,558	31,558	14,464	31,558	32,204	32,851	33,498	34,145
Total Revenue	57,186	59,104	58,524	58,524	26,904	58,701	59,396	60,268	61,140	62,012
Financing Sources	-	-	-	-	-	-	-	-	-	-
Compensation	30,902	32,144	33,651	33,651	12,221	31,949	33,992	34,182	34,332	34,507
Overtime	171	142	183	183	78	183	183	183	183	183
Health Insurance	6,101	5,871	5,494	5,494	2,213	5,817	5,832	6,193	6,578	6,990
Other Benefits	3,130	3,192	3,291	3,292	1,470	3,341	3,372	3,362	3,384	3,404
Pension	4,869	4,991	4,853	4,853	2,048	5,064	5,056	5,262	5,466	5,653
OPEB	60	1,871	1,574	1,574	423	1,574	1,636	1,677	1,729	1,747
Operations	4,841	12,168	9,477	9,477	4,181	9,488	9,326	9,409	9,468	9,529
Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
Municipal Debt Service	-	-	-	-	-	-	-	-	-	-
School Debt Service	-	-	-	-	-	-	-	-	-	-
Total Expenditures	50,073	60,378	58,524	58,524	22,635	57,416	59,396	60,268	61,140	62,012
Financing Uses	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance (row 13+14-25-26)	(119)	(1,274)	-	-		1,285	-	-	-	-
Appropriated Fund Balance	-	-	-	-		-	-	-	-	-
Prior Period Adjustments - MTP Non-audit	-	-								
Prior Period Adjustments - Audit	-	-								
Total Prior Period Fund Balance (Rows 32 to 36)	-	7,635								
Non-spendable***	-	-								
Restricted***	3,359	1,843								
Committed	2,676	920								
Assigned	1,600	-								
Unassigned	-	3,436								

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leport in thousands

All columns on pages 1 and 2, except for A and B, are based on the municipality's or school district's most currently available information at the time of submission and are unaudited; the financial information in these columns are subject to change.

This report encompasses the following reporting periods:

- **Adopted Budget Survey (§ 44-35-10 (b))** due within 30 days of final action on budget by Municipality/Regional School District
- **5 Year Forecast (§ 44-35-10 (c))** due within 30 days of final action on budget by Municipality/Regional School District
- **Budget to Actual (§ 45-12-22.2 (b))** due 25 days after fiscal quarters 2, 3, and 4
- **Municipal Data Report (§ 45-12-22.2 (c))** due prior to finalization of Municipal/Regional School District audit (included in final audit as supplementary information).

Ernest Zarlenski — 4/27/18

Municipal Chief Executive Officer — Date

[signature] — 4/27/18

Municipal Chief Financial Officer — Date

Karen A Zarlenski — 4/27/18

Superintendent of Schools — Date

[signature] — 4/27/18

School Business Manager — Date

WILLIAMSON LAW

Timothy A. Williamson Esq. | **247 Quaker Lane, West Warwick, RI 02893** | **Tara L. Fontaine Esq.**

April 27, 2018

Timothy A. Williamson Esq.
Williamson Law
Solicitor for the Town of West Warwick
247 Quaker Lane,
West Warwick, RI 02893

Dear Susanne Greschner,

I am writing to you today in my capacity as the Town of West Warwick's solicitor to meet the requirements specified under RI Gen Law 45-12-22.2 (e).

The Town of West Warwick is projecting a year end deficit of $1,655,00.00 on the Budget to Actual report provided to the Division of Municipal Finance. The deficit is due to higher than expected expenditures and lower than expected revenues as well as an unfavorable salary related arbitration award. The Corrective Action plan as required under law is attached.

It is in my opinion that the hereto attached proposed actions under the Corrective Action plan are permissible under federal, state, and local law.

Sincerely,

Timothy A. Williamson Esq.
Solicitor for the Town of West Warwick

CEO
X

CFO
X

Cc:
Auditor General
Commissioner of Education

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TOWN OF WEST WARWICK

ORDINANCE

OF THE

TOWN COUNCIL

ORDINANCE NO. 2018-5

ORDINANCE AUTHORIZING THE TOWN MANAGER TO IMPLEMENT A FISCAL YEAR 2018 BUDGET CORRECTIVE ACTION PLAN INTENDED TO ASSIST IN PREVENTING THE OCCURANCE OF A DEFICIT

WHEREAS, the Town of West Warwick adopted the annual budget for Fiscal Year 2018 which included projected expenditures equal to projected revenues, and

WHEREAS, Rhode Island General Law (RIGL) 44-35-10 "Balanced municipal budgets," requires that the operating budgets for all cities and towns shall provide for total appropriations that do not exceed total estimated receipts, and

WHEREAS, Rhode Island General Law (RIGL) 44-12-22.1 "Municipal deficits," requires that municipalities [and school districts] monitor financial operations on an ongoing basis, execute a rapid response to budget problems, and maintain a balanced budget in compliance with RIGL 44-35-10, and

WHEREAS, Rhode Island General Law (RIGL) 44-12-22.1 "Municipal deficits," further states that it is the intent of the legislature to require municipalities [and school districts] to (1) Prevent year-end deficits, (2) Immediately address potential deficits, (3) Immediately address actual year-end deficits, and (4) Stabilize municipal [and school district] finances, and

WHEREAS, the Article 5 Section 508 "Balanced budget," of the Charter of the Town of West Warwick requires that the Town adopt a budget in which the expenditures shall not be greater than the total receipts and further requires that if any time during the fiscal year the Town Manager shall determine that the actual revenue receipts will not equal the original estimates, the Town Manager shall recommend to the Town Council such reductions or suspensions in appropriations as will, in the Town Manager's opinion, prevent the occurrence of a deficit, and

WHEREAS, the Town Manager in collaboration with the Town Finance Director has reviewed the Fiscal Year 2018 budget and has determined that the Town of West Warwick may be projecting a potential, adopted budget, year-end deficit of approximately $2,719,196.00 resulting from a combination of under budgeted line items, projected cost overruns and projected revenue shortfalls, and

WHEREAS, the Town Manager working diligently with the Town Finance Director has identified the following potential revenue sources and recommends the following actions which will, in the Town Manager's opinion, assist in preventing the occurrence of a deficit for Fiscal Year 2018:

Capital Reallocation	$275,000
OPEB Pre-Funding Holdback (not to exceed)	$250,000

Cash Reserve Fund	$250,000
Rescue Fees- Emergency Service Reserves (not to exceed)	$400,000
Police Detail Car Fund (not to exceed)	$ 79,000
OPEB Trust Fund Transfer (not to exceed)	$1,000,000
FY2017 Undesignated Fund Balance (not to exceed)	$217,055
Department Savings	$248,141
Total	$2,719,196

NOW, THEREFORE, BE IT RESOLVED, that the West Warwick Town Council hereby approves the Town Manager's recommended actions and authorizes the Town Manager to direct the Finance Director to immediately implement said actions in order to assist in preventing the occurrence of a deficit for Fiscal Year 2018.

POSTED: JANUARY 25, 2018

SPONSORED BY TOWN COUNCIL

FIRST READING AT COUNCIL MEETING ON: FEBRUARY 6, 2018

SECOND READING AT COUNCIL MEETING ON: FEBRUARY 27, 2018

COUNCIL PRESIDENT: _____

DEPUTY TOWN CLERK: _____

ADVERTISED IN: KENT COUNTY DAILY TIMES

THIS ORDINANCE WILL TAKE EFFECT ON: MARCH 18, 2019