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ion of Muncipal Finance

Transparency Report
Budget to Actual 1, FY2019
Actual as of 12-31-18

West Warwick

Budget to Actual 1

	A	B	C	D	E	F	G	H	I	J
Fiscal Year	2017	2018	2019	2019	2019	2019	2020	2021	2022	2023
Levy subject to § 44-5-2	62,876	63,962	61,037	61,037	61,037	61,037	61,996	63,490	64,900	64,999
Motor Vehicle Levy	-	-	4,346	4,346	4,346	4,346	3,850	3,140	2,500	1,500
PILOT and Tax Treaties (Included in levy)	465	238	242	242	242	242	242	242	242	242
PILOT and Tax Treaties (excluded from levy)	59	60	-	60	60	60	-	-	-	-
Adjustments to Current Year Levy	-	34	-	-	-	-	-	-	-	-
Adjustments to Prior Year's Levy	-	(138)	-	-	-	-	-	-	-	-
Current Year Collection Rate	96.5%	97.4%	96.7%	96.6%	55.3%	96.4%	96.9%	96.9%	97.4%	96.9%
	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	63,039	64,524	65,440	65,440	37,090	65,335	65,999	66,758	67,871	66,631
Local Non-Property Tax Revenues	2,629	3,747	2,789	2,789	1,591	2,825	2,810	2,835	2,840	2,845
Federal Aid	97	161	101	116	47	100	101	101	101	101
State Aid	3,037	3,714	3,984	3,984	2,233	4,091	4,226	4,947	5,555	6,570
Other Revenue	-	-	54	54	-	54	-	-	-	-
Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
Total Revenue	68,802	72,147	72,368	72,383	40,961	72,406	73,136	74,640	76,368	76,148
Financing Sources	-	6,890	-	-	-	-	-	-	-	-
Compensation	12,352	11,901	12,610	12,617	6,132	12,398	12,933	13,147	13,147	13,147
Overtime	2,424	3,237	2,552	2,552	1,716	2,887	2,613	2,645	2,646	2,646
Health Insurance	2,695	2,818	2,865	2,884	1,160	2,884	3,135	3,431	3,756	4,110
Other Benefits	2,199	2,593	2,462	2,445	1,543	2,560	2,515	2,556	2,582	2,608
Pension	6,963	7,335	7,600	7,600	1,784	7,600	7,902	8,216	8,544	8,884
OPEB	1,908	2,358	2,569	2,569	-	2,569	2,814	3,083	3,096	3,392
Operations	6,169	5,750	6,915	6,906	2,715	6,385	6,431	6,283	6,696	6,350
Municipal Education Appropriation	31,558	31,558	31,558	31,558	13,464	31,558	31,558	32,204	32,851	32,851
Municipal Debt Service	1,449	2,021	1,916	1,916	1,015	2,016	1,912	1,752	1,760	1,756
School Debt Service	1,586	1,416	1,167	1,167	133	1,167	1,169	1,165	1,134	302
Total Expenditures	69,302	70,987	72,212	72,212	29,663	72,024	72,981	74,484	76,212	76,048
Financing Uses	323	6,835	186	-	-	-	200	200	200	300
Net Change (row 13+14-25-26)	(823)	1,215	(31)	171		382	(44)	(44)	(44)	(200)
Appropriated Fund Balance	-	-	-	-		-	-	-	-	-
Prior Period Adjustments - MTP Non-audit	-	-								
Prior Period Adjustments - Audit	-	-								
Total Prior Period Fund Balance (Rows 32 to 36)	1,729	2,958								
Non-spendable***	206	221								
Restricted***	2,403	2,507								
Committed	145	160								
Assigned	-	-								
Unassigned	203	1,871								
Enterprise Fund Net Position	-	-								

:al 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 ls 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 ı one year to the next.

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

:und balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported prior to FY19.

is 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 ıicipal 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 ısparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

eport in thousands

West Warwick school district

Budget to Actual 1

	A	B	C	D	E	F	G	H	I	J
Fiscal Year	2017	2018	2019	2019	2019	2019	2020	2021	2022	2023
Levy subject to § 44-5-2										
Motor Vehicle 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	3	19	8	8	32	65	25	25	25	25
Federal Aid	3,776	4,057	3,447	4,868	804	5,068	3,447	3,447	3,447	3,447
State Aid	23,099	24,342	25,170	26,158	12,258	26,149	25,395	25,620	25,845	26,070
Other Revenue	668	739	52	52	263	263	52	52	52	52
Municipal Education Appropriation	31,558	31,558	31,558	31,558	10,519	31,558	31,558	32,204	32,851	32,851
Total Revenue	59,104	60,715	60,235	62,643	23,876	63,102	60,476	61,348	62,220	62,445
Financing Sources	-	-	-	-	-	-	-	-	-	-
Compensation	32,144	32,799	33,296	34,597	12,643	32,993	34,876	35,164	35,506	35,537
Overtime	142	131	132	132	60	132	56	56	56	56
Health Insurance	5,871	6,959	6,859	6,921	2,614	6,880	7,290	7,752	7,975	7,947
Other Benefits	3,192	3,317	3,492	3,486	1,462	3,289	3,582	3,601	3,632	3,664
Pension	4,991	5,133	5,825	5,383	2,132	5,302	5,598	5,703	5,815	5,886
OPEB	1,871	1,198	1,166	1,166	460	1,166	1,270	1,518	1,667	1,771
Operations	12,168	11,159	9,464	10,958	3,716	10,958	7,804	7,555	7,569	7,584
Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
Municipal Debt Service	-	-	-	-	-	-	-	-	-	-
School Debt Service	-	-	-	-	-	-	-	-	-	-
Total Expenditures	60,378	60,697	60,235	62,643	23,087	60,720	60,476	61,348	62,220	62,445
Financing Uses	-	-	-	-	-	-	-	-	-	-
Net Change (row 13+14-25-26)	(1,274)	19	-	-		2,382	-	-	-	-
Appropriated Fund Balance	-	-	-	-		-	-	-	-	-
Prior Period Adjustments - MTP Non-audit	-	-								
Prior Period Adjustments - Audit	-	-								
Total Prior Period Fund Balance (Rows 32 to 36)	-	2,763								
Non-spendable***	-	-								
Restricted***	1,843	2,350								
Committed	920	-								
Assigned	-	-								
Unassigned	3,436	3,848								
Enterprise Fund Net Position	-	-								

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eport 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 may encompasses the following reporting periods:

o **Adopted Budget Survey (§ 44-35-10 (b))** due within 30 days of final action on budget by Municipality/Regional School District
o **5 Year Forecast (§ 44-35-10 (c))** due within 30 days of final action on budget by Municipality/Regional School District
o **Budget to Actual (§ 45-12-22.2 (b))** due 25 days after fiscal quarters 2, 3, and 4
o **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).

Municipal Chief Executive Officer — Date: 2/25/19

Municipal Chief Financial Officer — Date: 2/25/19

Superintendent of Schools — Date: 2/26/19

School Business Manager — Date: 2/26/19