West Warwick

Budget to Actual 3

		A	B	C	D	E	F	G	H	I	J
	Fiscal Year	2018	2019	2020	2020	2020	2020	2021	2022	2023	2024
1a	Levy subject to § 44-5-2	63,962	61,037	63,143			-	65,194	66,849	66,455	66,489
1b	Motor Vehicle Levy	-	4,346	3,856			-	3,085	2,437	2,000	2,000
2	PILOT and Tax Treaties (included in levy)	238	242	9			-	9	9	9	9
3	PILOT and Tax Treaties (excluded from levy)	60	60	60			-	60	60	60	60
4	Adjustments to Current Year Levy	34	-	-			-	-	-	-	-
5	Adjustments to Prior Year's Levy	(138)	-	-			-	-	-	-	-
6	Current Year Collection Rate	97.4%	97.5%	96.8%			0.0%	96.8%	96.8%	96.8%	96.8%
		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*
7	Property Tax	64,524	65,855	66,914			-	68,162	69,129	68,325	68,358
8	Local Non-Property Tax Revenues	3,747	3,641	3,146			-	3,174	3,181	3,181	3,181
9	Federal Aid	161	64	116			-	116	116	116	116
10	State Aid	3,714	4,062	4,177			-	4,724	5,334	6,545	8,224
11	Other Revenue	-	-				-	-	-	-	-
12	Municipal Education Appropriation	-	-				-	-	-	-	-
13	Total Revenue	72,147	73,621	74,353			74,641	76,176	77,759	78,167	79,879
14	Financing Sources	6,890	-				-	-	-	-	-
15	Compensation	11,901	12,089	12,855			-	13,175	13,512	13,840	14,177
16	Overtime	3,237	3,412	2,725			-	2,731	2,766	2,776	2,786
17	Health Insurance	2,818	2,905	3,255			-	3,410	3,572	3,743	3,922
18	Other Benefits	2,593	2,491	2,574			-	2,587	2,644	2,701	2,761
19	Pension	7,335	7,782	7,910			-	8,180	8,510	8,689	8,987
20	OPEB	2,358	2,569	3,225			-	3,476	3,635	3,802	3,977
21	Operations	5,750	5,784	6,872			-	7,060	6,807	6,913	6,986
22	Municipal Education Appropriation	31,558	31,558	31,558			-	32,204	32,851	33,498	34,145
23	Municipal Debt Service	2,021	1,970	2,029			-	2,005	1,894	1,874	1,809
24	School Debt Service	1,416	1,167	1,185			-	1,182	1,151	319	318
25	Total Expenditures	70,987	71,725	74,188			72,617	76,011	77,343	78,157	79,869
26	Financing Uses	6,835	277	-			192	-	-	-	
27	Net Change (row 13+14-25-26)	1,215	1,619	166			1,832	166	416	10	10
28	Appropriated Fund Balance		-							-	-
29	Prior Period Adjustments - MTP Non-audit	586									
30	Prior Period Adjustments - Audit		(490)								
31	Total Prior Period Fund Balance (Rows 32 to 36)	2,958	4,758								
32	Non-spendable***	221	221								
33	Restricted***	2,507	2,769								
34	Committed	160	-								
35	Assigned	-	-								
36	Unassigned	1,871	2,897								
37	Enterprise Fund Net Position	-	-								

*Total 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 funds 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 from one year to the next.

**The 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 prior to FY19.

^ This 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 information 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 Municipal 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 Transparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

^^ Report in thousands

West Warwick school district

Budget to Actual 3

		A	B	C	D	E	F	G	H	I	J
	Fiscal Year	2018	2019	2020	2020	2020	2020	2021	2022	2023	2024
1a	Levy subject to § 44-5-2										
1b	Motor Vehicle Levy										
2	PILOT and Tax Treaties (included in levy)										
3	PILOT and Tax Treaties (excluded from levy)										
4	Adjustments to Current Year Levy										
5	Adjustments to Prior Year's Levy										
6	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*
7	Property Tax	-	-	-			-	-	-	-	-
8	Local Non-Property Tax Revenues	19	78	61			-	93	93	93	93
9	Federal Aid	4,057	4,549	4,213			-	4,213	4,213	4,013	4,013
10	State Aid	24,342	26,263	27,848			-	28,273	28,523	28,773	29,023
11	Other Revenue	739	642	121			-	121	121	121	121
12	Municipal Education Appropriation	31,558	31,558	31,558			-	32,204	32,851	33,498	34,145
13	Total Revenue	60,715	63,090	63,801			64,241	64,905	65,802	66,499	67,395
14	Financing Sources	-	-	-			-	-	-	-	-
15	Compensation	32,799	34,081	35,128			-	35,697	36,147	36,366	36,707
16	Overtime	131	103	126			-	126	126	126	126
17	Health Insurance	6,959	6,879	7,106			-	7,411	7,732	8,069	8,422
18	Other Benefits	3,317	3,440	3,490			-	3,543	3,563	3,577	3,631
19	Pension	5,133	5,371	5,613			-	5,750	5,812	5,894	5,994
20	OPEB	1,198	1,157	1,184			-	1,224	1,267	1,313	1,360
21	Operations	11,159	11,407	11,154			-	11,154	11,154	11,154	11,154
22	Municipal Education Appropriation	-	-	-			-	-	-	-	-
23	Municipal Debt Service	-	-	-			-	-	-	-	-
24	School Debt Service	-	-	-			-	-	-	-	-
25	Total Expenditures	60,697	62,438	63,801			64,274	64,905	65,802	66,499	67,395
26	Financing Uses	-	-	-			-	-	-	-	-
27	Net Change (row 13+14-25-26)	19	652	-			(33)	-	-	-	-
28	Appropriated Fund Balance	-									
29	Prior Period Adjustments - MTP Non-audit	(19)	(96)								
30	Prior Period Adjustments - Audit	-									
31	Total Prior Period Fund Balance (Rows 32 to 36)	2,763	6,198								
32	Non-spendable***	-									
33	Restricted***	2,350	1,156								
34	Committed	-	4,487								
35	Assigned	-	-								
36	Unassigned	3,848	-								
37	Enterprise Fund Net Position	-	1,112								

*Total 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 funds 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 from one year to the next.

**The 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 prior to FY19.

^ This 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 Municipal 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 Transparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

^^ Report in thousands

Important Notes:

o School district is reflecting operating deficit outside of school unrestricted fund and has confirmed there is cumulative fund balance within these funds to cover it.

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:

- **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).

Municipal Chief Executive Officer — Date: 9/25/20

Municipal Chief Financial Officer — Date: 9/25/20

Superintendent of Schools — Date: 9/21/2020

School Business Manager — Date: 9/16/2020