

Town of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ 58,766,427	\$ -
Prior Year Property Tax Collection	1,833,918	-
Interest & Penalty	538,150	-
PILOT & Tax Treaty (excluded from certified levy)	-	-
Other Local Property Taxes	68,849	-
Licenses and Permits	956,052	-
Fines and Forfeitures	-	-
Investment Income	-	-
Departmental	661,881	-
Rescue Run Revenue	1,005,699	-
Police & Fire Detail	86,204	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	11,278
Impact Aid	-	-
Medicaid	-	623,691
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	962,446
CDBG	26,003	-
COPS Grants	8,980	-
SAFER Grants	-	-
Other Federal Aid Funds	19,767	2,195,243
MV Excise Tax Reimbursement	231,779	-
State PILOT Program	-	-
Distressed Community Relief Fund	839,602	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	372,833	-
Meals & Beverage Tax	349,418	-
Hotel Tax	129,592	-
LEA Aid	-	21,833,719
Housing Aid Capital Projects	884,273	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	19,523
Incentive Aid	138,039	-
Property Revaluation Reimbursement	130,152	-
Other State Revenue	-	67,486
Other Revenue	-	844,313
Local Appropriation for Education	-	30,628,554
Regional Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 67,047,617	\$ 57,186,253
Transfer from Capital Projects Funds	\$ -	\$ -
Transfer from Other Funds	10,000	-
Debt Proceeds	150,515	-
Other Financing Sources	-	-
Rounding	-	-
Total Other Financing Sources	\$ 160,515	\$ -

Town of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Information</u> <u>Technology</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 869,058	\$ 625,151	\$ -	\$ -	\$ 74,460	\$ 384,061	\$ 1,433,293	\$ 134,988	\$ 3,794,081
Compensation - Group B	-	-	-	-	-	-	-	-	292,419
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	12,347	42,751	-	-	-	-	172,365	54,870	800,832
Overtime - Group B	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	193,551	128,894	-	-	-	48,390	394,716	35,458	746,087
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	272,503	16,744	-	-	1,795	-	45,927	3,511	92,615
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Payroll Taxes	74,162	47,124	-	-	6,089	31,000	120,970	14,324	391,448
Life Insurance	4,471	4,542	-	-	1,399	-	6,020	545	19,750
Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	472,420	1,500	-	-	-	-	6,300	1,200	236,198
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Local Pension- Group A	487,500	243,750	-	-	24,375	50,000	731,251	24,375	1,934,598
Local Pension - Group B	-	-	-	-	-	-	-	-	520,853
State Pension- Group A	-	-	-	-	-	-	-	-	-
State Pension - Group B	-	-	-	-	-	-	-	-	-
Other Pension	52,705	-	-	-	-	-	-	-	-
Purchased Services	286,833	144,509	-	-	4,959	49,758	45,384	-	69,895
Materials/Supplies	50,118	44,014	-	-	34,044	-	67,501	78,928	35,377
Software Licenses	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	50,000	-	1,000	164,117	-	113,097
Insurance	-	-	-	-	-	-	-	-	-
Maintenance	31,805	-	-	-	-	14,045	-	619	3,746
Vehicle Operations	-	-	-	-	-	-	226,701	-	59,319
Utilities	166,903	-	-	-	-	57,756	1,617	-	100,032
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	485,492	-	-
Revaluation	-	176,800	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	445,658	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,268,747	-	-
Claims & Settlements	2,589	-	-	-	-	-	-	-	-
Community Support	15,286	-	-	-	-	-	-	-	-
Other Operation Expenditures	568,279	329	173,000	-	31,521	4,160	179,176	-	94,760
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional 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	\$ 3,560,531	\$ 1,476,110	\$ 173,000	\$ 50,000	\$ 178,643	\$ 640,171	\$ 5,795,234	\$ 348,817	\$ 9,305,106

Town of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	Fire		Public Safety		Education		Debt	OPEB	Total		Education Department
	Department	Dispatch	Other	Appropriation	Municipal	Department					
Compensation- Group A	\$ 4,595,661	\$ -	\$ 4,450	\$ -	\$ -	\$ -	\$ -	\$ 11,915,203	\$ 26,178,386		
Compensation - Group B	149,769	-	-	-	-	-	-	442,187	4,723,752		
Compensation -Volunteer	-	-	-	-	-	-	-	-	-		
Overtime- Group A	1,097,883	-	-	-	-	-	-	2,181,048	-		
Overtime - Group B	-	-	-	-	-	-	-	-	170,582		
Police & Fire Detail	-	-	-	-	-	-	-	-	-		
Active Medical Insurance - Group A	993,370	-	-	-	-	-	-	2,540,467	3,685,622		
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	1,113,780		
Active Dental insurance- Group A	100,633	-	-	-	-	-	-	533,728	325,465		
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	121,336		
Payroll Taxes	457,199	-	-	-	-	-	-	1,142,317	2,317,711		
Life Insurance	28,800	-	-	-	-	-	-	65,526	336,205		
Defined Contribution- Group A	-	-	-	-	-	-	-	-	139,586		
Defined Contribution - Group B	-	-	-	-	-	-	-	-	107		
Other Benefits- Group A	94,157	-	-	-	-	-	-	811,775	336,708		
Other Benefits- Group B	-	-	-	-	-	-	-	-	-		
Local Pension- Group A	2,244,690	-	-	-	-	-	-	5,740,539	138,660		
Local Pension - Group B	238,073	-	-	-	-	-	-	758,926	1,144,884		
State Pension- Group A	-	-	-	-	-	-	-	-	3,585,313		
State Pension - Group B	-	-	-	-	-	-	-	-	-		
Other Pension	-	-	-	-	-	-	-	52,705	-		
Purchased Services	79,568	-	-	-	-	-	-	680,906	7,231,552		
Materials/Supplies	42,722	-	-	-	-	-	-	352,703	927,223		
Software Licenses	-	-	-	-	-	-	-	-	307,218		
Capital Outlays	178,076	-	-	-	-	-	-	506,290	1,355,221		
Insurance	-	-	-	-	-	-	-	-	182,017		
Maintenance	-	-	-	-	-	-	-	50,215	284,091		
Vehicle Operations	122,342	-	-	-	-	-	-	408,362	10,484		
Utilities	397,024	-	-	-	-	-	-	723,333	360,891		
Contingency	-	-	-	-	-	-	-	-	-		
Street Lighting	-	-	-	-	-	-	-	485,492	-		
Revaluation	-	-	-	-	-	-	-	176,800	-		
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	-	445,658	-		
Trash Removal & Recycling	-	-	-	-	-	-	-	1,268,747	-		
Claims & Settlements	-	-	-	-	-	-	-	2,589	9,500		
Community Support	-	-	-	-	-	-	-	15,286	-		
Other Operation Expenditures	32,872	-	371	-	-	-	-	1,084,468	1,404,199		
Local Appropriation for Education	-	-	-	30,628,554	-	-	-	30,628,554	-		
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-		
Other Education Appropriation	-	-	-	-	-	-	-	-	-		
Municipal Debt- Principal	-	-	-	-	-	790,652	-	790,652	-		
Municipal Debt- Interest	-	-	-	-	-	416,450	-	416,450	-		
School Debt- Principal	-	-	-	-	-	845,955	-	845,955	-		
School Debt- Interest	-	-	-	-	-	445,579	-	445,579	-		
Retiree Medical Insurance- Total	-	-	-	-	-	-	1,701,812	1,701,812	820,351		
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	34,093		
OPEB Contribution- Total	-	-	-	-	-	-	920,287	920,287	60,000		
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-		
Rounding	-	-	-	-	-	-	-	-	-		
Total Expenditures	\$ 10,852,839	\$ -	\$ 4,821	\$ 30,628,554	\$ 2,498,637	\$ 2,622,099	\$ 68,134,560	\$ 57,304,935			

Transfer to Capital Project Funds	\$ -	\$ -
Transfer to Other Funds	155,673	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	-	-
Total Other Financing Uses	\$ 155,673	\$ -
Net Change in Fund Balance	(1,082,101)	(118,682)
Fund Balance - beginning of year	2,810,707	7,754,121
Fund Balance - end of year	\$ 1,728,606	\$ 7,635,439

Town of West Warwick
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$66,906,663	\$160,515	\$37,335,438	\$30,784,227	(\$1,052,487)	\$2,706,062	\$1,653,575
Police Highway Grant Fund	19,767	0	24,804	0	(5,037)	(2,987)	(8,024)
JAG Peer to Peer Fund	4,634	0	4,247	0	387	7	394
Bulletproof Vest Partnership Fund	4,346	0	4,072	0	274	0	274
CDBG Community Development Fund	325,646	0	364,363	0	(38,717)	32,820	(5,897)
Police and Fire Details Fund	86,204	0	72,725	0	13,479	74,805	88,284
Totals per audited financial statements	\$67,347,260	\$160,515	\$37,805,649	\$30,784,227	(\$1,082,101)	\$2,810,707	\$1,728,606
 <u>Reconciliation from financial statements to MTP2</u>							
Reclassify transfer of municipal appropriation to Education Department as on state report.	\$0	\$0	\$30,628,554	(\$30,628,554)	\$0	\$0	\$0
Program activity in CDBG Funds not reported on the MTP2 because they are for program revenues & expenditures and not for administration expenditures.	(299,643)	0	(299,643)	0	0	0	0
Miscellaneous variances between Financial Statements & MTP2, (rounding).	0	0	(0)	0	0	0	0
Totals Per MTP2	\$67,047,617	\$160,515	\$68,134,560	\$155,673	(\$1,082,101)	\$2,810,707	\$1,728,606

Town of West Warwick
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$24,974,726	\$30,628,554	\$54,510,872	\$0	\$1,092,408	\$3,183,565	\$4,275,973
Enterprise Fund	1,388,600	0	1,263,258	0	125,342	1,046,023	1,171,365
School Special Revenue Funds (Restricted funds 21-24)	2,469,073	0	2,401,913	0	67,160	85,738	152,898
Wireless Classroom Project Fund	56,244	0	56,244	0	0	7,419	7,419
Capital Fire Safety Improvement Bond Fund	0	0	1,403,559	0	(1,403,559)	3,431,376	2,027,817
Totals per audited financial statements	\$28,888,643	\$30,628,554	\$59,635,846	\$0	(\$118,649)	\$7,754,121	\$7,635,472

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but an revenue on MTP2.	\$30,628,554	(\$30,628,554)	\$0	\$0	\$0	\$0	\$0
State on behalf pension contribution not included in MTP2.	(2,330,944)	0	(2,330,944)	0	0	0	0
Miscellaneous variances between Financial Statements & UCOA, (rounding).	(0)	0	33	0	(33)	0	(33)
Totals Per MTP2	\$57,186,253	\$0	\$57,304,935	\$0	(\$118,682)	\$7,754,121	\$7,635,439