

West Warwick	Budget to Actual 1										
	A	B	C	D	E	F	G	H	I	J	
Fiscal Year	2016	2017	2018	2018	2018	2018	2018	2019	2020	2021	2022
Levy	60,467	62,376	63,952	63,902	63,962	63,902	63,902	65,830	66,603	67,507	69,017
PLOT and Tax Treaties (Included in Levy)	-	465	117	238	238	238	238	-	-	60	60
PLOT and Tax Treaties (Excluded from Levy)	-	59	60	60	60	60	60	60	60	60	60
Adjustments to Current Year Levy	-	-	-	(0)	(0)	(0)	(0)	-	-	-	-
Adjustments to Prior Year's Levy	-	-	-	-	-	-	-	-	-	-	-
Current Year Collection Rate	97.2%	96.5%	96.7%	96.7%	96.1%	96.1%	96.1%	96.7%	96.7%	96.1%	96.0%
Property Tax	61,207	63,039	64,612	64,612	64,612	64,612	64,612	66,139	66,912	67,820	69,344
Local Non-Property Tax Revenues	2,210	2,629	2,379	2,279	1,397	2,702	2,702	2,403	2,472	2,451	2,475
Federal Aid	55	97	-	99	25	261	261	-	-	-	-
State Aid	3,076	3,637	3,243	3,743	1,995	3,743	3,743	4,418	5,007	5,723	6,575
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Municipal Education Appropriation	67,048	68,802	70,244	71,233	43,561	70,424	73,051	74,361	76,024	76,024	77,695
Total Revenue	161	12,352	12,642	12,726	6,070	12,552	12,552	11,671	12,701	12,731	12,702
Franchising Sources	2,181	2,424	1,824	2,119	1,507	2,874	2,874	1,824	1,824	1,824	1,824
Compensation	4,776	2,695	3,083	2,318	1,014	3,570	3,570	3,317	3,492	3,492	4,133
Health Insurance	2,020	2,199	2,120	2,122	1,565	2,564	2,564	2,165	2,214	2,263	2,313
Other Benefits	6,552	6,963	7,356	7,365	3,640	7,316	7,316	7,754	8,059	8,405	8,786
OPER	900	1,908	2,308	2,881	75	3,139	3,139	3,211	3,312	3,312	3,490
Operations	6,201	6,169	5,729	6,167	3,483	6,574	6,574	5,869	6,098	6,098	6,354
Municipal Education Appropriation	30,659	31,358	31,258	31,558	13,625	31,558	31,558	32,294	32,951	33,498	34,145
Municipal Debt Service	1,207	1,449	1,347	1,984	741	1,984	1,984	2,125	2,109	2,085	2,075
School Debt Service	1,207	1,586	1,572	1,572	906	1,572	1,572	1,322	1,324	1,321	1,317
Total Expenditures	68,135	69,302	70,305	70,983	32,026	72,130	72,130	72,393	73,292	73,344	74,201
Franchising Uses	156	372	429	429	429	429	429	658	549	681	694
Net Change in Fund Balance (row 13+14-25-26)	(1,092)	(923)	-	(179)	-	(1,655)	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustments - MTR Non-audit	-	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-	-
Total Prior Period Fund Balance (Rows 32 to 38)	-	1,729	-	-	-	-	-	-	-	-	-
Non-spendable***	206	206	-	-	-	-	-	-	-	-	-
Restricted***	1	2,403	-	-	-	-	-	-	-	-	-
Committed	1,093	145	-	-	-	-	-	-	-	-	-
Unassigned	440	203	-	-	-	-	-	-	-	-	-

As Transparency Report is required under RI General Law 45-12-22.2 (a) 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 Actual Information is derived from the MTR2 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 MTR2 are provided in the Annual Supplemental Transparency Report (MTR2) and Combining Schedules of Reportable Government Services with Reconciliation to MTR2, which can be found in the annual audit reports.

Report in thousands

West Warwick school district	A		B		C		D		E		F		G		H		I		J	
	2016	2017	2018	2018	2018	2018	2018	2018	2018	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Levy																				
PLIOT and Tax Treaties (included in levy)																				
PLIOT and Tax Treaties (excluded from levy)																				
Adjustments to Current Year Levy																				
Adjustments to Prior Year Levy																				
Current Year Collection Rate																				
Property Tax	11	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Local Non-Property Tax Revenues	3,781	3,778	2,674	2,674	728	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674	2,674
Federal Aid	21,221	23,099	20,229	20,229	11,393	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229	20,229
State Aid	844	668	64	64	315	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64
Other Revenue	30,629	31,558	31,558	31,558	14,464	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558	31,558
Municipal Education Appropriation	57,385	59,704	58,524	58,524	25,904	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524
Total Revenue	83,820	88,767	83,949	83,949	54,668	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949	83,949
Financing Sources																				
Competition	30,802	32,144	33,651	33,651	12,721	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651	33,651
Overruns	171	112	183	183	78	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183
Health Insurance	5,011	5,871	5,091	5,091	2,213	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091
Other Benefits	3,130	3,182	3,291	3,291	1,470	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291	3,291
Pension	4,868	4,891	4,863	4,863	2,048	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863
OPERA	60	1,871	1,574	1,574	423	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574	1,574
Overruns	4,841	12,168	9,877	9,877	4,181	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877	9,877
Municipal Education Appropriation																				
Municipal Debt Service																				
School Debt Service																				
Total Expenditures	50,072	60,378	58,524	58,524	22,625	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524	58,524
Financing Uses																				
Net Change in Fund Balance (row 13+14-25-16)	(119)	1,274	25,425	25,425	32,324	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425	25,425
Appropriated Fund Balance																				
Prior Period Adjustments - Audit																				
Prior Period Adjustments - MTR																				
Total Prior Period Fund Balance (rows 32 to 36)		7,635																		
Non-spendable***																				
Restricted**	3,359	1,883																		
Committed	2,626	820																		
Assigned	1,593																			
Unassigned		3,488																		

1a) MTRPA 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 services and fiduciary funds, while for municipalities this includes financial statement general fund and some other funds 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 a one year to the next.

1b) Amounts reported in the columns with the headings marked Audited Actual (A, B) are derived from annual audit reports. Fund balance descriptions (rows 32 and 33) may include net position if Enterprise Fund activity is reported.


1c) Transparency Report is required under RI General Law 45-12-22.2(j) 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.municipaltransparency.gov/> and clicking on Municipal Transparency Portal tab. The Audited Actual information is derived from the MTR2 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 MTRPA are provided in the Annual Supplemental Transparency Report (MTR2) and Combining Schedules of Reportable Government Services with Reconciliation to MTR2, which can be found in the annual audit reports.

Report 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:

- 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

4/27/18
Date




Municipal Chief Financial Officer

4/27/18
Date

Karen A. [unclear]

Superintendent of Schools

4/27/18
Date



School Business Manager

4/27/18
Date

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
<u>Department Savings</u>	<u>\$248,141</u>
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:

David Gussli

DEPUTY TOWN CLERK:

Paula Fannitelli

ADVERTISED IN: KENT COUNTY DAILY TIMES

THIS ORDINANCE WILL TAKE EFFECT ON: MARCH 18, 2019

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,

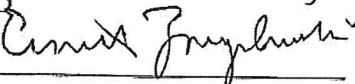
I am writing to you today in my capacity as the Town of West Warwick's solicitor to meet the requirements specified under RI Gen Law 45-12-22.2 (e).

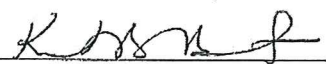
The Town of West Warwick is projecting a year end deficit of \$1,655,00.00 on the Budget to Actual report provided to the Division of Municipal Finance. The deficit is due to higher than expected expenditures and lower than expected revenues as well as an unfavorable salary related arbitration award.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