

West Warwick
Budget to Actual 2

Fiscal Year	A	B	C	D	E	F	G	H	I	J
	2016	2017	2018	2018	2018	2018	2019	2020	2021	2022
1 Levy	60,467	62,876	63,962	63,938	63,962	63,938	65,830	66,803	67,907	69,017
2 PILOT and Tax Treaties (Included in Levy)	-	465	117	238	238	238	-	-	-	-
3 PILOT and Tax Treaties (excluded from Levy)	-	59	60	60	60	60	60	60	60	60
4 Adjustments to Current Year Levy	-	-	-	(0)	(0)	(0)	-	-	-	-
5 Adjustments to Prior Year's Levy	-	-	-	-	-	-	-	-	-	-
6 Current Year Collection Rate	97.2%	96.5%	96.7%	96.7%	84.0%	96.1%	96.7%	96.4%	96.1%	96.0%
7 Property Tax	61,207	63,039	64,612	64,612	64,612	63,871	66,230	66,927	67,820	68,844
8 Local Non-Property Tax Revenues	2,710	2,629	2,379	2,779	2,073	2,825	2,403	2,427	2,451	2,475
9 Federal Aid	55	97	-	99	126	205	-	-	-	-
10 State Aid	3,076	3,037	3,743	3,743	2,890	3,755	4,418	5,007	5,753	6,575
11 Other Revenue	-	-	-	7	12	12	-	-	-	-
12 Municipal Education Appropriation	67,048	68,802	70,734	71,241	60,847	70,568	73,051	74,361	76,024	77,895
13 Total Revenue	161	161	161	161	161	161	161	161	161	161
14 Financing Sources	12,357	12,352	12,642	12,659	8,835	11,931	12,671	12,701	12,731	12,762
15 Compensation	2,181	2,424	1,824	1,812	2,237	1,824	1,824	1,824	1,824	1,824
16 Overtime	4,776	2,695	3,083	2,787	1,657	2,828	3,117	3,570	3,842	4,135
17 Health Insurance	2,020	2,199	2,120	2,106	2,041	2,627	2,166	2,214	2,263	2,313
18 Other Benefits	6,552	6,963	7,356	7,341	5,466	7,333	7,754	8,059	8,406	8,786
19 Pension	920	1,908	2,308	2,608	1,179	2,358	3,199	3,231	3,312	3,490
20 OPEB	6,201	6,169	5,729	6,193	4,222	6,416	5,869	5,908	6,060	6,354
21 Operations	30,629	31,558	31,558	31,558	21,514	31,558	32,204	32,851	33,498	34,145
22 Municipal Education Appropriation	1,207	1,449	1,134	1,134	1,416	1,134	1,134	1,134	1,134	1,134
23 Municipal Debt Service	1,292	1,586	1,572	1,416	151	1,416	1,322	1,324	1,321	1,317
24 School Debt Service	68,135	69,302	70,305	70,614	48,444	71,454	72,393	73,792	75,344	77,201
25 Total Expenditures	156	323	429	429	177	177	658	569	681	694
26 Financing Uses	(1,082)	(823)	-	197	(963)	-	-	-	-	-
27 Net Change in Fund Balance (row 13+14-25-26)	-	-	-	-	-	-	-	-	-	-
28 Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
29 Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-
30 Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-
31 Total Prior Period Fund Balance (Rows 32 to 36)	-	1,779	-	-	-	-	-	-	-	-
32 Non-spendable***	206	206	-	-	-	-	-	-	-	-
33 Restricted***	1	2,403	-	-	-	-	-	-	-	-
34 Committed	1,083	145	-	-	-	-	-	-	-	-
35 Assigned	-	-	-	-	-	-	-	-	-	-
36 Unassigned	440	203	-	-	-	-	-	-	-	-

*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.

^ This Transparency Report is required under RI General Law 45-12-2.2 (d) to be signed and posted to the Municipality's website. Any missing data from any of the information not being currently available, the Municipality/School District falling 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 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 2									
Fiscal Year	A	B	C	D	E	F	G	H	I	J	
	2016	2017	2018	2018	2018	2018	2019	2020	2021	2022	
1	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										
7	Property Tax										
8	Local Non-Property Tax Revenues										
9	Federal Aid	3,781	3,776	2,674	3,556	1,699	2,674	2,674	2,674	2,674	
10	State Aid	21,921	23,099	24,229	24,809	17,857	24,454	24,679	24,904	25,129	
11	Other Revenue	844	668	64	64	418	64	64	64	64	
12	Municipal Education Appropriation	30,629	31,558	31,558	31,558	21,038	32,204	32,851	33,498	34,145	
13	Total Revenue	57,186	59,104	58,524	59,525	41,027	59,396	60,268	61,140	62,012	
14	Financing Sources										
15	Compensation	30,902	32,144	33,651	33,651	20,926	33,992	34,182	34,332	34,507	
16	Overtime	171	142	183	183	108	183	183	183	183	
17	Health Insurance	6,101	5,871	5,494	5,494	3,718	5,791	5,832	6,578	6,990	
18	Other Benefits	3,130	3,291	3,291	3,292	3,247	3,372	3,362	3,384	3,404	
19	Pension	4,869	4,991	4,853	4,853	3,400	5,056	5,162	5,466	5,653	
20	OPEB	60	1,871	1,574	1,574	694	1,574	1,656	1,729	1,747	
21	Operations	4,841	42,168	9,477	9,477	6,787	9,409	9,409	9,468	9,529	
22	Municipal Education Appropriation										
23	Municipal Debt Service										
24	School Debt Service										
25	Total Expenditures	50,073	60,378	58,524	58,524	37,880	59,396	60,268	61,140	62,012	
26	Financing Uses										
27	Net Change in Fund Balance (row 13+14-25-26)	(119)	(1,274)	1,001	1,001	464					
28	Appropriated Fund Balance										
29	Prior Period Adjustments - MTP Non-audit										
30	Prior Period Adjustments - Audit										
31	Total Prior Period Fund Balance (Rows 32 to 36)		7,635								
32	Non-spendable***										
33	Restricted***	3,359	1,843								
34	Committed	2,676	920								
35	Assigned	1,600									
36	Unassigned		3,436								

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^^ 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

Date

6/28/18



Municipal Chief Financial Officer

Date

6/28/18



Superintendent of Schools

Date

6/27/2018



School Business Manager

Date

6/27/18