

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, enterprises, 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.

A This Transparency Report is required under RI General Law 45-12-32.2(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.

AA 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 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 MTPA 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 provided in Total MTPAs 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.

Westerly school district									
Budget to Actual 2									
Fiscal Year	A	B	C	D	E	F	G	H	I
	2023	2024	2025	2025	2025	2025	2026	2027	2028
1	Levy subject to §44-5-2								
2	Motor Vehicle Levy								
3	PLOT and Tax Treaties (Included in Levy)								
4	PLOT and Tax Treaties (Excluded from Levy)								
5	Adjustments to Current Year Levy								
6	Adjustments to Prior Year's Levy								
7	Current Year Collection Rate								
8	Property Tax								
9	Local Non-Property Tax Revenues								
10	Federal Aid								
11	State Aid								
12	Other Revenue								
13	Municipal Education Appropriation								
14	Total Revenue								
15	Financing Sources								
16	Compensation								
17	Overline								
18	Health Insurance								
19	Other Benefits								
20	Pension								
21	OPeB								
22	Operations								
23	Municipal Education Appropriation								
24	Municipal Debt Service								
25	School Debt Service								
26	Total Expenditures								
27	Financing Uses								
28	Net Change (row 13+14-25-26)								
29	Appropriated Fund Balance								
30	Prior Period Adjustments - MTP Non-audit								
31	Prior Period Adjustments - Audit								
32	Total Prior Period Fund Balance (rows 32 to 36)								
33	Non-spendable***								
34	Restricted***								
35	Committed								
36	Assigned								
37	Enterprise Fund Net Position								

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***Fund balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported prior to FY13.

A This Transparency Report is required under RI General Law 45-12-22.2 (e) 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 submitted 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 (MTP-2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP-2, which can be found in the annual audit reports.

A6 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 may encompass 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

5/29/2025
Date



Municipal Chief Financial Officer

5/29/2025
Date



Superintendent of Schools

5/30/25
Date



School Business Manager

5/30/25
Date