

Department of Revenue
 Division of Municipal Finance

Westerly
Budget to Actual 2

Fiscal Year	A	B	C	D	E	F	G	H	I	J
	2019	2020	2021	2021	2021	2021	2022	2023	2024	2025
1a Levy Subject to § 44-5-2	68,656	71,274	-	-	-	-	-	-	-	-
1b Metro Vehicle Levy	4,550	4,087	-	-	-	-	-	-	-	-
2 PIOT and Tax Treaties (Included in Levy)	10	-	-	-	-	-	-	-	-	-
3 PIOT and Tax Treaties (Excluded from Levy)	14	12	-	-	-	-	-	-	-	-
4 Adjustments to Current Year Levy	(25)	(37)	-	-	-	-	-	-	-	-
5 Adjustments to Prior Year's Levy	(720)	(25)	-	-	-	-	-	-	-	-
6 Current Year Collection Rate	97.4%	96.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Audited Actual**	Audited Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
7 Property Tax	73,740	75,261	-	-	-	-	-	-	-	-
8 Local Non-Property Tax Revenues	2,879	3,287	-	-	-	-	-	-	-	-
9 Federal Aid	1,392	4	-	-	-	-	-	-	-	-
10 State Aid	5,748	6,107	-	-	-	-	-	-	-	-
11 Other Revenue	812	860	-	-	-	-	-	-	-	-
12 Municipal Education Appropriation	84,571	85,519	-	-	-	-	-	-	-	-
13 Total Revenue	84,571	85,519	85,599	85,599	85,599	85,599	85,599	85,599	85,599	85,599
14 Financing Sources	1,132	2,076	-	-	-	-	-	-	-	-
15 Compensation	9,311	9,661	-	-	-	-	-	-	-	-
16 Overtime	1,199	868	-	-	-	-	-	-	-	-
17 Health Insurance	1,851	1,889	-	-	-	-	-	-	-	-
18 Other Benefits	537	602	-	-	-	-	-	-	-	-
19 Pension	2,520	2,421	-	-	-	-	-	-	-	-
20 OPEB	1,536	1,253	-	-	-	-	-	-	-	-
21 Operations	9,532	8,873	-	-	-	-	-	-	-	-
22 Municipal Education Appropriation	47,544	48,482	-	-	-	-	-	-	-	-
23 Municipal Debt Service	3,703	3,736	-	-	-	-	-	-	-	-
24 School Debt Service	6,197	6,073	-	-	-	-	-	-	-	-
25 Total Expenditures	83,928	83,837	-	-	-	-	-	-	-	-
26 Financing Uses	1,659	2,298	-	-	-	-	-	-	-	-
27 Net Change (row 13+14-25-26)	116	1,459	-	-	-	-	-	-	-	-
28 Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
29 Prior Period Adjustments - MTP Non-audit	-	166	-	-	-	-	-	-	-	-
30 Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-
31 Total Prior Period Fund Balance (Rows 27 to 30)	11,240	11,356	-	-	-	-	-	-	-	-
32 Non-spendable**	1,128	1,016	-	-	-	-	-	-	-	-
33 Restricted***	-	291	-	-	-	-	-	-	-	-
34 Committed	807	560	-	-	-	-	-	-	-	-
35 Assigned	-	-	-	-	-	-	-	-	-	-
36 Unassigned	9,471	11,091	-	-	-	-	-	-	-	-
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.
 ***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 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

Westerly school district											
Budget to Actual 2											
Fiscal Year	A	B	C	D	E	F	G	H	I	J	
	2019	2020	2021	2021	2021	2021	2022	2023	2024	2025	
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										
7	Property Tax										
8	Local Non-Property Tax Revenues	121	101								
9	Federal Aid	3,426	2,724								
10	State Aid	9,189	8,286								
11	Other Revenue	875	975								
12	Municipal Education Appropriation	47,543	48,459								
13	Total Revenue	61,155	60,546			61,939					
14	Financing Sources										
15	Compensation	33,629	32,048								
16	Overtime	138	67								
17	Health Insurance	7,880	7,540								
18	Other Benefits	2,074	2,374								
19	Pension	3,949	4,435								
20	OPEB	461									
21	Operations	17,492	17,321								
22	Municipal Education Appropriation										
23	Municipal Debt Service										
24	School Debt Service										
25	Total Expenditures	60,623	58,745			61,421					
26	Financing Uses	1									
27	Net Change (row 13+14-25-26)	531	1,801			518					
28	Appropriated Fund Balance										
29	Prior Period Adjustments - MTP Non-audit										
30	Prior Period Adjustments - Audit	(8)									
31	Total Prior Period Fund Balance (Rows 28 to 30)	3,056	3,778								
32	Non-spendable***	32	35								
33	Restricted***	3,413	3,783								
34	Committed	133	2,011								
35	Assigned										
36	Unassigned										
37	Enterprise Fund Net Position										

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**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.

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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. Due to COVID-19, the required level of detail for FY20 budget to actual reporting for Q3 and Q4 were reduced to only total amounts.

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

5/3/2021
Date



Municipal Chief Financial Officer

5/3/2021
Date



Superintendent of Schools

5/3/21
Date



School Business Manager

5/3/21
Date