

Transparency Report
Budget to Actual 2, FY2024
Actual as of 5-31-24

Department of Revenue
Division of Municipal Finance

Scituate		Budget to Actual 2									
Line Item	2022	2023	2024	2024	2024	2025	2026	2027	2028		
	Audited Actual**	Assigned Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast	
	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	
14 Levy Subjects to 6.46-5-2	31,125	32,369	-	-	-	-	-	-	-	-	
15 MFG Vehicle Levy	1,644	-	-	-	-	-	-	-	-	-	
16 PILOT and Tax Treaties (Included in Levy)	7,251	-	-	-	-	-	-	-	-	-	
17 PILOT and Tax Treaties (Excluded from Levy)	-	-	-	-	-	-	-	-	-	-	
18 Adjustments to Current Year Levy	24	-	-	-	-	-	-	-	-	-	
19 Adjustments to Prior Year's Levy	(10)	(10)	-	-	-	-	-	-	-	-	
20 Current Year Collection Rate	94.0%	93.9%	93.0%	-	-	-	93.0%	93.0%	93.0%	93.0%	
7 Property Tax	22,803	22,873	-	-	-	-	-	-	-	-	
8 Open Order-Property Tax Revenues	1,352	1,483	-	-	-	-	-	-	-	-	
9 Federal Aid	21	18	-	-	-	-	-	-	-	-	
10 State Aid	903	2,081	-	-	-	-	-	-	-	-	
11 Other Revenue	-	-	-	-	-	-	-	-	-	-	
12 Municipal Education Appropriation	35,079	35,211	-	-	35,353	-	-	-	-	-	
13 Total Revenue	60	-	-	-	-	-	-	-	-	-	
14 Financing Sources	-	-	-	-	-	-	-	-	-	-	
15 Compensation	3,955	3,996	-	-	-	-	-	-	-	-	
16 Overtime	313	293	-	-	-	-	-	-	-	-	
17 Health Insurance	679	889	-	-	-	-	-	-	-	-	
18 Cash Benefits	382	414	-	-	-	-	-	-	-	-	
19 Other Benefits	1,591	1,670	-	-	-	-	-	-	-	-	
20 Pension	187	306	-	-	-	-	-	-	-	-	
21 Other	5,564	5,724	-	-	-	-	-	-	-	-	
22 Operations	20,855	21,945	-	-	-	-	-	-	-	-	
23 Municipal Education Appropriation	886	673	-	-	-	-	-	-	-	-	
24 Municipal Debt Service	928	640	-	-	-	-	-	-	-	-	
25 School Debt Service	34,707	35,942	-	-	35,353	-	-	-	-	-	
26 Total Expenditures	559	511	-	-	-	-	-	-	-	-	
27 Net Change (row 25-14-25-26)	(127)	(241)	-	-	-	-	-	-	-	-	
28 Appropriated Fund Balance	-	-	-	-	-	593	-	-	-	-	
29 Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-	
30 Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-	
31 Total Prior Period Fund Balance (rows 27 to 30)	-	7,391	-	-	-	-	-	-	-	-	
32 Non-spendable***	1,354	1,417	-	-	-	-	-	-	-	-	
33 Restricted***	14	15	-	-	-	-	-	-	-	-	
34 Committed	-	-	-	-	-	-	-	-	-	-	
35 Assigned	367	889	-	-	-	-	-	-	-	-	
36 Unassigned	5,455	4,598	-	-	-	-	-	-	-	-	
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 services 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 Guidelines. In general, excluded funds from municipal reporting are fiduciary, capital project, internal services, water, sewer, and storm water. Some Funds may be added or removed from one year to the next.

** The data found in this report has been summarized for the purposes of display. The raw data which includes department level information along with version tools, definitions, as well as a listing of definition and coding changes between years can be found by going to <http://mtpa.municipaltransparency.com> 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.

*** Fund balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported prior to FY25.

**** This Transparency Report is required under: 8) General Law 45-32-22.2 (4) 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.

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***** Report in thousands

Sittuate school district		A	B	C	D	E	F	G	H	I	J
Budget to Actual 2		2022	2023	2024	2024	2024	2024	2025	2026	2027	2028
Fiscal Year											
1a	Levy subject to § 465-2										
1b	Motor Vehicle Levy										
2	FDOT and Tax Treaties (included in levy)										
3	PILOT and Tax Treaties (excludes from levy)										
4	Adjustments to Current Year Levy										
5	Adjustments to Prior Year's Levy										
6	Current Year Collection Rate										
7	Property Tax	583	510								
8	Local Non-Property Tax Revenues	2,344	2,574								
9	Federal Aid	2,927	9,524								
10	State Aid	450	284								
11	Other Revenue	20,855	21,348								
12	Municipal Education Appropriation	25,808	28,266		25,748						
13	Total Revenue	27,727	59,936		25,748						
14	Financing Sources										
15	Compensation	15,235	16,381								
16	Overhead	2,457	3,552								
17	Health Insurance	1,845	3,021								
18	Other Benefits	285	2,063								
19	Pension										
20	OPFB										
21	Operations	6,693	5,149								
22	Municipal Education Appropriation										
23	Municipal Debt Service										
24	School Debt Service										
25	Total Expenditures	27,346	27,990		25,748						
26	Financing Debt										
27	Net Change (row 13+14-25-26)	(280)	276								
28	Appropriated Fund Balances										
29	Prior Period Adjustments - MTP Non-audit										
30	Prior Period Adjustments - Audit										
31	Total Prior Period Fund Balances (rows 27 to 30)		3,997								
32	Non-spendable**	1,652	1,955								
33	Restricted***	1,328	1,677								
34	Committed										
35	Assigned		408								
36	Unassigned		(20)								
37	Enterprise Fund Net Position										

*Total MTPPA of 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 facility 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 services, 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 FY18.


A This Transparency Report is required under RI General Law 45-28-2.2 (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. All the data found in this report has been summarized for the purposes of display. The raw data which includes department level information along with visualizations, definitions, as well as a listing of definitions and coding changes between years can be found by going to <https://www.municipalfinance.rj.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 MTPPA are provided in the Annual Supplemental Transparency Report (MTP2) and Combining Schedule of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

44 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).



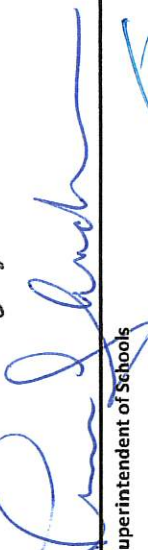
Municipal Chief Executive Officer
Abbi Arena, Council President

5/16/24
Date



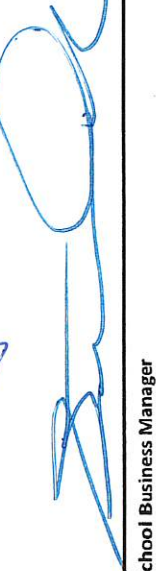
Municipal Chief Financial Officer
Theodore Przybyci, Treasurer

5/14/2024
Date



Superintendent of Schools

5-16-24
Date



School Business Manager

5/17/24
Date