

Portsmouth
Budget to Actual 3

Fiscal Year	A	B	C	D	E	F	G	H	I	J
	2021	2022	2023	2023	2023	2023	2024	2025	2026	2027
1a Levy subject to § 44-5-2	56,142	57,747	-	-	-	-	-	-	-	-
1b Motor Vehicle Levy	1,592	1,511	-	-	-	-	-	-	-	-
2 PILOT and Tax Treaties (Included in Levy)	-	-	-	-	-	-	-	-	-	-
3 PILOT and Tax Treaties (Excluded from Levy)	11	8	-	-	-	-	-	-	-	-
4 Adjustments to Current Year Levy	79	(48)	-	-	-	-	-	-	-	-
5 Adjustments to Prior Year's Levy	2	71	-	-	-	-	-	-	-	-
6 Current Year Collection Rate	98.9%	98.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Audited Actual**	Total MTPA*	Audited Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
7 Property Tax	59,652	59,532	-	-	-	-	-	-	-	-
8 Local Non-Property Tax Revenues	4,087	4,305	-	-	-	-	-	-	-	-
9 Federal Aid	996	1,756	-	-	-	-	-	-	-	-
10 State Aid	1,223	2,118	-	-	-	-	-	-	-	-
11 Other Revenue	-	-	-	-	-	-	-	-	-	-
12 Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
13 Total Revenue	64,958	67,910	-	-	-	70,790	-	-	-	-
14 Financing Sources	241	-	-	-	-	-	-	-	-	-
15 Compensation	9,376	10,068	-	-	-	-	-	-	-	-
16 Overtime	1,255	1,237	-	-	-	-	-	-	-	-
17 Health Insurance	1,610	1,914	-	-	-	-	-	-	-	-
18 Other Benefits	1,650	984	-	-	-	-	-	-	-	-
19 Pension	4,601	5,540	-	-	-	-	-	-	-	-
20 OPEB	1,095	1,037	-	-	-	-	-	-	-	-
21 Operations	6,891	8,828	-	-	-	-	-	-	-	-
22 Municipal Education Appropriation	34,571	35,867	-	-	-	-	-	-	-	-
23 Municipal Debt Service	1,561	1,357	-	-	-	-	-	-	-	-
24 School Debt Service	1,038	546	-	-	-	-	-	-	-	-
25 Total Expenditures	65,649	67,065	-	-	-	67,747	-	-	-	-
26 Financing Uses	1,178	201	-	-	-	1,883	-	-	-	-
27 Net Change (row 13+14+25-26)	372	643	-	-	-	1,160	-	-	-	-
28 Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
29 Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-
30 Prior Period Adjustments - Audit	93	(541)	-	-	-	-	-	-	-	-
31 Total Prior Period Fund Balance (rows 32 to 36)	9,737	10,202	-	-	-	-	-	-	-	-
32 Non-spendable**	279	294	-	-	-	-	-	-	-	-
33 Restricted**	425	476	-	-	-	-	-	-	-	-
34 Committed	161	314	-	-	-	-	-	-	-	-
35 Assigned	-	-	-	-	-	-	-	-	-	-
36 Unassigned	9,341	8,954	-	-	-	-	-	-	-	-
37 Enterprise Fund Net Position	(4)	266	-	-	-	-	-	-	-	-

*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 Guidance. In general, excluded funds from municipal reporting are fiduciary, capital projects, 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 FY15.

^ 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 <https://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

Portsmouth school district		Fiscal Year																			
Budget to Actual 3		A		B		C		D		E		F		G		H		I		J	
		2021		2022		2023		2023		2023		2023		2024		2025		2026		2027	
		Audited Actual**		Audited 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*	
1a	Levy subject to § 445-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Motor Vehicle Levy	1,414	1,505	3,851	3,851	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849
2	PILOT and Tax Treaties (Included In Levy)	2,523	2,523	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006
3	PILOT and Tax Treaties (Excluded from Levy)	95	95	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279
4	Adjustments to Current Year Levy	34,571	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367
5	Adjustments to Prior Year's Levy	42,609	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801
6	Current Year Collection Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Local Non-Property Tax Revenues	1,414	1,505	3,851	3,851	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849	3,849
9	Federal Aid	2,523	2,523	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006	4,006
10	State Aid	95	95	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279	279
11	Other Revenue	34,571	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367	35,367
12	Municipal Education Appropriation	42,609	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801
13	Total Revenue	42,609	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801	44,801
14	Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Compensation	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103	24,103
16	Overtime	92	92	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116
17	Health Insurance	3,580	3,580	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478
18	Other Benefits	1,475	1,475	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455
19	Pension	3,642	3,642	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175	3,175
20	OPEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Operations	10,225	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647
22	Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Municipal Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	School Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Expenditures	43,204	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577	44,577
26	Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Change (row 13+14-25-26)	(594)	224	224	224	224	224	224	224	224	224	224	224	224	224	224	224	224	224	224	224
28	Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Prior Period Adjustments - MTP Non-audit	0	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)
30	Prior Period Adjustments - Audit	-	114	114	114	114	114	114	114	114	114	114	114	114	114	114	114	114	114	114	114
31	Total Prior Period Fund Balance (Rows 32 to 36)	3,201	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606
32	Non-spendable**	418	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566	566
33	Restricted***	1,224	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451	1,451
34	Committed	932	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895
35	Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Enterprise Fund Net Position	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* 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 revenues, 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 prior to FY19.

^ This Transparency Report is required under RI General Law 45-12-32.2 (f) 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 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

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).



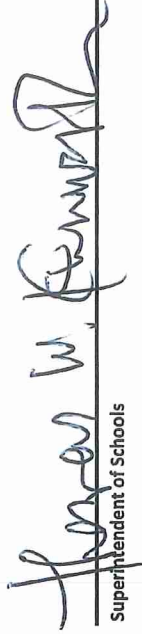
Municipal Chief Executive Officer

8/3/2023
Date



Municipal Chief Financial Officer

8/3/23
Date



Superintendent of Schools

8/2/23
Date



School Business Manager

8/1/23
Date