

# TOWN OF SCITUATE

March 2023

Dear Residents,

The Town Council has prepared the budget that is to be acted upon at the Annual Financial Town Meeting to be held on Tuesday, April 4, 2023 at 7:00 pm in the High School Auditorium. A copy of the budget chart showing the percent thereof allocated to the several appropriations for the various town services is shown herein. This is a 15-month budget, April 1, 2023 through June 30, 2024. Thereafter the town and state fiscal years will align July 1<sup>st</sup> through June 30<sup>th</sup>.

The budget totals \$52,126,444. Since revenues of \$10,459,201 will be available from other sources, it will be necessary to raise \$41,667,243 by taxation. If budget items 1-8 and the resolutions are adopted without change, the real estate tax rate will be \$16.76 per thousand for residential real estate, \$24.56 per thousand for commercial, industrial, mixed use real estate, and \$35.68 per thousand for tangible personal property. The motor vehicle excise tax has been phased out per state law, and no motor vehicle tax bills will be issued. This is a 2% tax levy increase, net of growth and an effective tax rate increase of 2.3%.

This budget includes spending for education, public safety, highway improvements, debt repayment, libraries, recreational programs, social services, town properties and cultural services. The budget reflects revenue and expense assumptions that were unanimously recommended by the Budget Committee and approved by the Town Council in March. Municipal and School Department leadership worked to control expenses. The Town Council and Budget Committee also propose continuing funding for the Police Pension beyond the Annual Required Contribution and continued funding the OPEB (Other Post Employment Benefits) trust fund to comply with regulatory recommendations.

It is hoped that as many qualified registered voters as possible attend this meeting. Individuals requesting interpreter services for the hearing impaired must call 647-2822 seventy-two hours in advance of said meeting. TTY # is 1-800-745-5555.

Respectfully submitted,

Abbie Groves  
Town Council President

Theodore J. Przybyla  
Town Treasurer

## FOR CONSIDERING THE FOLLOWING

**Resolution No. 1: Borrowing in Anticipation of Taxes, not to exceed \$5,000,000**

**Resolution No. 2: Disposition of Collected Back Taxes**

**Resolution No. 3: Setting the Tax Rate**

**Resolution No. 4: Issuance of \$1,000,000 of Bonds for water project at Scituate Public Schools**

**SUMMARY LINE ITEMS TO BE VOTED UPON**

					<u>12-MO COMPARISON</u>		
		RECOMMENDED	4/23 - 3/24	4/24 - 6/24	ACTUAL	\$ NET	% NET
		2023-2024	12-mo	3-mo	2022-2023	CHANGE	CHANGE
<b>ITEM 1 DEBT SERVICE</b>							
110	PRINCIPAL & INTEREST/BONDS & NOTE	3,725,603	3,132,834	592,769	2,535,227	597,607	23.57%
<b>ITEM 2 EDUCATION</b>							
210	SUPPORT OF PUBLIC EDUCATION	32,284,302	25,952,934	6,331,368	24,624,572	1,328,362	5.39%
210	SCHOOL COMMITTEE	10,200	10,200	0	10,200	0	0.00%
<b>ITEM 3 PUBLIC WORKS</b>							
310	HIGHWAY DEPARTMENT	1,605,618	1,327,681	277,937	1,251,092	76,589	6.12%
320	SOLID WASTE	1,137,109	908,116	228,993	809,350	98,766	12.20%
330	TOWN PROPERTIES	472,755	410,993	61,762	352,485	58,508	16.60%
340	PAWTUXET RIVER AUTHORITY	7,000	7,000	0	7,000	0	0.00%
350	CARE OF TREES	14,875	12,000	2,875	12,000	0	0.00%
390	CEMETERY CARE	20,644	16,515	4,129	15,729	786	5.00%
<b>ITEM 4 PUBLIC SAFETY</b>							
410	POLICE DEPARTMENT	3,197,467	2,599,870	597,597	2,441,403	158,467	6.49%
420	FIRE DEPARTMENTS	1,983,515	1,648,132	335,383	1,529,316	118,816	7.77%
430	EMERGENCY MANAGEMENT AGENCY	121,913	108,850	13,063	102,850	6,000	5.83%
440	ANIMAL CONTROL	177,867	144,220	33,647	142,465	1,755	1.23%
450	STREET LIGHTS	37,500	30,000	7,500	30,000	0	0.00%
<b>ITEM 5 RECREATION &amp; CULTURAL SERVICES</b>							
510	RECREATION	277,851	246,116	31,735	230,960	15,156	6.56%
530	LIBRARIES	729,723	583,778	145,945	550,748	33,030	6.00%
530	STATE AID LIBRARY EXPENSE	133,807	133,807	0	116,307	17,500	15.05%
540	MEMORIAL & VETERANS' DAYS	1,000	1,000	0	1,000	0	0.00%
<b>ITEM 6 SOCIAL SERVICES</b>							
610	HEALTH AND SENIOR SERVICES	268,721	221,402	47,319	214,633	6,769	3.15%
620	WELFARE DEPARTMENT	19,987	17,237	2,750	17,237	0	0.00%
<b>ITEM 7 GENERAL GOVERNMENT</b>							
640	TELEPHONES	34,375	27,500	6,875	27,500	0	0.00%
710	TOWN TREASURER'S DEPARTMENT	350,418	296,661	53,757	294,157	2,504	0.85%
720	TOWN CLERK'S OFFICE	292,240	242,726	49,514	244,477	-1,751	-0.72%
730	TAX COLLECTION & ASSESSMENT	412,910	356,918	55,992	347,409	9,509	2.74%
740	TOWN COUNCIL	16,500	16,500	0	14,500	2,000	13.79%
750	BOARD OF CANVASSERS	15,250	13,325	1,925	41,350	-28,025	-67.78%
760	BUILDING/ ZONING/ CODE ENFORCEME	371,999	318,984	53,015	276,495	42,489	15.37%
770	PROBATE JUDGE	7,320	6,034	1,286	5,925	109	1.84%
780	LEGAL SERVICES/MGT/CONSULTANTS	313,500	283,500	30,000	283,500	0	0.00%
<b>ITEM 8 FIXED CHARGES</b>							
810	AUDIT	50,000	50,000	0	45,500	4,500	9.89%
820	OFFICERS' BONDS	1,000	1,000	0	1,000	0	0.00%
830	SOC. SEC./HEALTH /DENTAL /RETIREMENT / UNEMPLOYMENT / PROPERTY & LIFE INSURANCE / EMPLOYEE SEPARATION COST / POLICE PENSION SUPPLEMENT / OPEB	4,033,475	3,300,250	733,225	3,285,361	14,889	0.45%
<b>TOTAL</b>		<b>52,126,444</b>	<b>42,426,083</b>	<b>9,700,361</b>	<b>39,861,748</b>	<b>2,564,335</b>	<b>6.43%</b>

					<u>12-MO COMPARISON</u>		
		RECOMMENDED	4/23 - 3/24	4/24 - 6/24	ACTUAL	\$ NET	% NET
		2023-2024	12-mo	3-mo	2022-2023	CHANGE	CHANGE
<b>SUMMARY OF SCHOOL BUDGET FUNDING</b>							
	Town Appropriation	27,076,627	21,619,156	5,457,471	21,343,117	276,039	1.29%
	State Aid to Education	4,178,906	3,296,923	881,983	2,510,480	786,443	31.33%
	Tuition / Other School Revenue	851,469	681,175	170,294	631,175	50,000	7.92%
	Medicaid Revenue	187,500	150,000	37,500	150,000	0	0.00%
		<b>32,294,502</b>	<b>25,747,254</b>	<b>6,547,248</b>	<b>24,634,772</b>	<b>1,112,482</b>	<b>4.52%</b>

**PROPOSED BUDGET DETAIL**

	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	
	<u>15 MONTH</u>	<u>12 MONTH</u>	<u>3 MONTH</u>	<u>TOTAL</u>
<b>ITEM 1 DEBT SERVICE</b>				
110 PRINC & INT ON BONDS & NOTES				3,725,604
PRINCIPAL ON BONDS & NOTES	1,701,000	1,281,000	420,000	
INTEREST ON BONDS & NOTES	676,937	504,167	172,770	
CAPITAL PROJECTS	1,100,000	1,100,000	0	
OTHER - CONTINGENCY / LOANS	247,667	247,667	0	
<b>ITEM 2 EDUCATION</b>				
210 SUPPORT OF PUBLIC EDUCATION				32,294,502
EDUCATION	32,294,502	25,963,134	6,331,368	
<b>ITEM 3 PUBLIC WORKS</b>				
310 HIGHWAY DEPARTMENT				1,605,618
SALARIES & CLOTHING ALLOWANCE	1,190,770	960,013	230,757	
SUPPLIES & MATERIALS	389,848	342,668	47,180	
CAPITAL	25,000	25,000	0	
320 SOLID WASTE DISPOSAL				1,137,109
RUBBISH PICKUP/CONTAINER RENT	803,789	641,486	162,303	
SANITARY LANDFILL	328,320	261,630	66,690	
MISCELLANEOUS ITEMS	5,000	5,000	0	
330 TOWN PROPERTIES & MAINTENANCE				472,755
SALARIES	122,112	109,962	12,150	
MAINTENANCE	163,168	146,051	17,117	
SUPPLIES, EXPENSES	162,475	129,980	32,495	
CAPITAL	25,000	25,000	0	
340 PAWTUXET RIVER AUTHORITY	7,000	7,000	0	7,000
350 CARE OF TREES				14,875
TREE WARDEN	500	500	0	
TREE CARE EXPENSES	14,375	11,500	2,875	
390 CEMETERY CARE	20,644	16,515	4,129	20,644
<b>ITEM 4 PUBLIC SAFETY</b>				
410 POLICE DEPARTMENT				3,197,467
SALARIES	2,750,957	2,237,085	513,872	
EDUCATION	35,000	35,000	0	
SUPPLIES/EXPENSES	399,060	316,485	82,575	
TRAFFIC SAFETY COMMISSION	850	700	150	
TRAINING	11,600	10,600	1,000	
420 FIRE DEPARTMENTS				1,983,515
FIRE HYDRANTS	52,500	42,000	10,500	
NORTH SCITUATE FIRE DEPT.	135,625	108,500	27,125	
HOPE-JACKSON FIRE CO.	145,220	116,176	29,044	
POTTERVILLE FIRE DEPT.	89,820	71,856	17,964	
CHOPMIST HILL FIRE DISTRICT	81,250	65,000	16,250	
SERVICE/LEASE	36,000	35,000	1,000	
TRUCK MAINTENANCE	105,000	100,000	5,000	
FIRE MARSHALL/ENG BOARD	11,500	11,500	0	
INSURANCE	199,100	176,100	23,000	
EMERGENCY MEDICAL SERVICES	1,127,500	922,000	205,500	
430 EMERGENCY MANAGEMENT				121,913
SUPPLIES / MATERIALS	8,500	8,500	0	
EMA SALARY	61,563	49,250	12,313	
EMA SERVICE/MAINT	20,100	20,100	0	
EMA EDUCATION	15,000	15,000	0	
EMA TRAINING	10,000	10,000	0	
EMA VEHICLE FUEL	2,500	2,000	500	
EMA VEHICLE MAINT/REPAIR	3,000	3,000	0	
EMA CABLE/INTENET	1,250	1,000	250	
440 ANIMAL CONTROL				177,867
ANIMAL CONTROL SALARIES	152,017	122,220	29,797	
SUPPLIES & EXPENSES	25,850	22,000	3,850	
450 STREET LIGHTS	37,500	30,000	7,500	37,500

**PROPOSED BUDGET DETAIL**

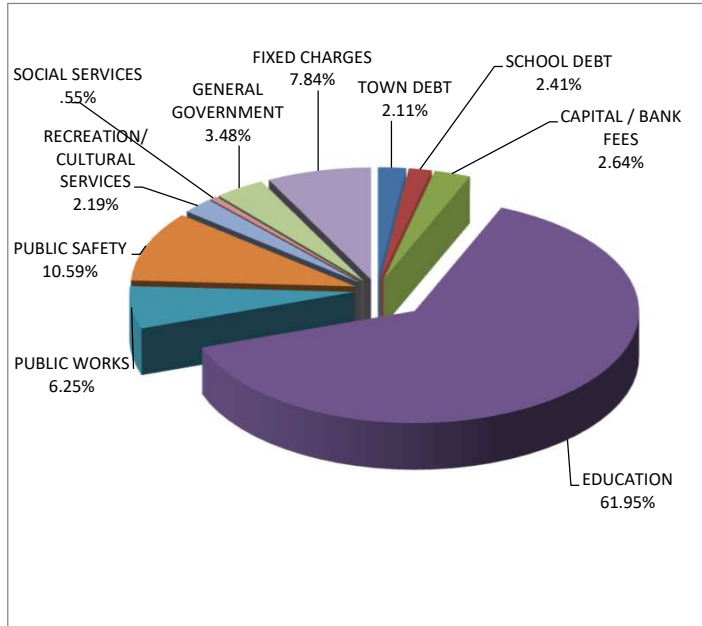
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	
	<u>15 MONTH</u>	<u>12 MONTH</u>	<u>3 MONTH</u>	<u>TOTAL</u>
<b>ITEM 5 RECREATION AND CULTURAL SERVICES</b>				
510 RECREATION				277,851
SALARIES	173,851	151,116	22,735	
HOPE ASSOCIATES	19,000	18,000	1,000	
GENERAL EXPENSE/PROGRAMS	85,000	77,000	8,000	
530 LIBRARIES				863,530
NORTH SCITUATE LIBRARY	364,870	291,896	72,974	
HOPE LIBRARY	364,853	291,882	72,971	
STATE LIBRARY AID EXPENSE	133,807	133,807	0	
540 MEMORIAL AND VETERAN'S DAY	1,000	1,000	0	1,000
<b>ITEM 6 SOCIAL SERVICES</b>				
610 HEALTH SERVICES				268,722
SENIOR SERVICES SALARIES	159,172	128,194	30,978	
PROGAMS/ACTIVITY/SPEAKERS	11,250	9,000	2,250	
VAN MAINTENANCE EXPENSE	3,750	3,000	750	
SENIOR GENERAL DEPT. EXPENSE	16,375	13,100	3,275	
SENIOR COMPUTER/SOFTWARE	840	840	0	
OFFICE SUPPLIES/POSTAGE	5,000	4,000	1,000	
SCITUATE HEALTH ALLIANCE	45,335	36,268	9,067	
GATEWAY HEALTHCARE, INC	8,000	8,000	0	
SAMARITANS	500	500	0	
SOJOURNER HOUSE	1,500	1,500	0	
COMPREHENSIVE COMM. ACTION	17,000	17,000	0	
620 HUMAN SERVICES DEPARTMENT				19,987
DIRECTOR SALARY	13,750	11,000	2,750	
HUMAN SERVICES EXPENSES	6,237	6,237	0	
640 TELEPHONES	34,375	27,500	6,875	34,375
<b>ITEM 7 GENERAL GOVERNMENT</b>				
710 TOWN TREASURER'S DEPARTMENT				350,419
SALARIES	220,628	179,108	41,520	
SUPPLIES & EXPENSE	4,080	4,010	70	
POSTAGE	1,450	1,450	0	
COMPUTER HARDWARE/SOFTWARE	27,876	25,966	1,910	
TRAINING/EDUCATION	6,900	6,900	0	
SERVICE/MAINTENANCE	89,485	79,228	10,257	
720 TOWN CLERK'S DEPARTMENT				292,240
SALARIES	236,940	192,726	44,214	
PURCHASED SERVICES	7,000	6,000	1,000	
SOFTWARE ANNUAL LICENSE	29,000	26,000	3,000	
COMPUTER/HARDWARE/SOFTWARE	1,300	1,000	300	
EDUCATION	2,000	2,000	0	
SUPPORT LOCAL ORGANIZATIONS	200	200	0	
GENERAL EXPENSE/WEBSITE	15,800	14,800	1,000	
730 COLLECTION AND ASSESSMENT				412,910
ASSESSOR/COLLECTOR SALARIES	265,245	215,328	49,917	
ASSESSOR SUPPLIES/EXPENSE	8,955	7,755	1,200	
ASSESSOR COMPUTER/GIS	25,175	20,300	4,875	
ASSESSOR POSTAGE	1,500	1,500	0	
ASSESSOR DATA PROCESSING	18,500	18,500	0	
BOARD OF REVIEW SALARY/EXP	1,500	1,500	0	
COLLECTOR EXPENSE	8,335	8,335	0	
COLLECTOR POSTAGE	8,700	8,700	0	
COLLECTOR DATA PROCESSING	25,000	25,000	0	
REVALUATION	50,000	50,000	0	
740 TOWN COUNCIL				16,500
SALARIES	14,500	14,500	0	
GENERAL EXPENSE	2,000	2,000	0	
750 BOARD OF CANVASSERS				15,250
BOARD OF CANVASSERS SALARIES	13,600	11,975	1,625	
SUPPLIES/EXPENSE	1,650	1,350	300	

**PROPOSED BUDGET DETAIL**

	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	
	<u>15 MONTH</u>	<u>12 MONTH</u>	<u>3 MONTH</u>	<u>TOTAL</u>
760 BUILDING, ZONING & CODE ENFORCEMENT				371,998
SALARIES NON UNION	256,805	210,085	46,720	
SUPPLIES/EXPENSES/DUES/WILDLIFE	22,073	21,498	575	
POSTAGE	200	200	0	
SOFTWARE ANNUAL LICENSE/SUPPOR	8,600	8,600	0	
VEHICLE FUEL/ MAINT/REPAIR	6,700	6,200	500	
ZONING BOARD SALARY/EXPENSE	12,938	11,488	1,450	
ARBITRATOR/STENOGRAPHER	11,020	8,800	2,220	
PLAN COMMISSION SALARY/EXPENSE	12,537	11,237	1,300	
MASTER PLAN/CODIFICATION/COMP PL	10,000	10,000	0	
CONSERVATION COMM SALARY/EXP	10,475	10,475	0	
VILLAGE REVIEW COMMITTEES	4,550	4,300	250	
CODE ENFORCEMENT	2,500	2,500	0	
LAND TRUST SALARY/EXPENSE	13,600	13,600	0	
770 PROBATE JUDGE				7,320
PROBATE JUDGE SALARY	6,720	5,534	1,186	
PROBATE JUDGE EXPENSE	600	500	100	
780 LEGAL SERVICES/MANAGEMENT CONSULTANTS				313,500
LEGAL SERVICES/SPECIAL COUNSEL	150,000	120,000	30,000	
LEGAL OPINIONS	65,000	65,000	0	
MGMT/ENGINEERING CONSULTANT	80,000	80,000	0	
POLICE CONTRACTUAL SERVICES	18,500	18,500	0	
<b>ITEM 8 FIXED CHARGES</b>				
810 AUDIT	50,000	50,000	0	50,000
820 OFFICER'S BONDS	1,000	1,000	0	1,000
830 FIXED CHARGES				4,033,475
SOCIAL SECURITY (FICA)	345,000	275,000	70,000	
MEDICARE	80,000	64,000	16,000	
HEALTH & DENTAL INSURANCE	1,249,175	1,000,950	248,225	
RETIREMENT SYSTEM MUNICIPAL - MEF	434,000	335,000	99,000	
RETIREMENT SYSTEM POLICE - PRIVAT	100,300	100,300	0	
UNEMPLOYMENT/SEPARATION	50,000	50,000	0	
RETIREMENT SYSTEM POLICE - MERS	80,500	65,400	15,100	
LIFE INSURANCE	32,000	25,600	6,400	
SUPL POLICE PENSION CONTRIBUTION	1,392,500	1,114,000	278,500	
OTHER POST EMPLOYMENT BENEFITS	100,000	100,000	0	
RI LEAGUE OF CITIES & TOWNS	5,000	5,000	0	
PROPERTY INSURANCE	165,000	165,000	0	
<b>TOTAL EXPENDITURE BUDGET 2023/2024</b>				<b>\$ 52,126,444</b>
<b>REVENUE ACCOUNTS</b>				
TAXES - REAL ESTATE & PERS PROPERT	41,667,243	33,333,794	8,333,449	
TAX INTEREST/FEES	158,250	136,250	22,000	
STATE AID TO EDUCATION	4,367,575	3,296,923	1,070,652	
OTHER SCHOOL REVENUES	1,038,970	831,175	207,795	
EMERGENCY MEDICAL SERVICES	500,000	400,000	100,000	
MOTOR VEHICLE TAX PHASE OUT	1,977,127	1,905,858	71,269	
GENERAL FUND REVENUE	532,922	466,540	66,382	
STATE LIBRARY AID	133,807	133,807	0	
TOWN APPLIED FUND BALANCE	592,769	592,769	0	
VARIOUS FUNDS REVENUE	902,511	715,386	187,125	
TELEPHONE TAX	132,170	132,170	0	
HEALTH/DENTAL COPAYS	123,100	99,600	23,500	
<b>TOTAL REVENUE BUDGET 2023/2024</b>				<b>\$ 52,126,444</b>

**PROPOSED BUDGET EXPENDITURES  
FISCAL YEAR 2023 - 2024**

TOWN DEBT	\$ 1,097,842	2.11%
SCHOOL DEBT	1,254,094	2.41%
CAPITAL AND BANK FEES	1,373,667	2.64%
EDUCATION	32,294,502	61.95%
PUBLIC WORKS	3,258,001	6.25%
PUBLIC SAFETY	5,518,262	10.59%
RECREATION / CULTURAL SV	1,142,381	2.19%
SOCIAL SERVICES	288,708	0.55%
GENERAL GOVERNMENT	1,814,512	3.48%
FIXED CHARGES	4,084,475	7.84%
	<hr/>	
	\$ 52,126,444	100.0%



SCITUATE TOWN BUDGET 2023-2024  
 Scituate Town Council  
 195 Danielson Pike  
 P.O. Box 328  
 North Scituate, Rhode Island 02857

PRSR STD  
 ECRWSS  
 U.S. Postage  
 PAID  
 No.Scituate, RI  
 Permit No. 7

BOXHOLDER  
 SCITUATE RESIDENT