

# TOWN OF SCITUATE

May 2024

Dear Residents,

The Budget Committee and Town Council has prepared the budget that is to be acted upon at the Annual Financial Town Meeting to be held on Tuesday, June 4, 2024 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 12-month budget, July 1, 2024 through June 30, 2025.

The budget totals \$43,835,614. Since revenues of \$9,201,084 will be available from other sources, it will be necessary to raise \$34,634,530 by taxation. If budget items 1-8 and the resolutions are adopted without change, the real estate tax rate will not exceed \$17.33 per thousand for residential real estate, \$25.40 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 an effective 3.4% tax rate increase, net of growth.

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 May. 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 \$3,000,000**

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

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

**Resolution No. 4: Issuance of \$3,500,000 Bonds for Scituate Public Schools Capital Projects**

**Resolution No. 5: Issuance of \$1,500,000 Bonds for Fire Truck and Related Equipment**

### **SUMMARY LINE ITEMS TO BE VOTED UPON**

						<u><b>12-MO COMPARISON</b></u>	
		<b>RECOMMENDED</b>	<b>12-mo</b>	<b>3-mo</b>	<b>ACTUAL 15-mo</b>	<b>\$ NET</b>	<b>% NET</b>
		<b>7/24-6/25</b>	<b>7/23 - 6/24</b>	<b>4/23-6/23</b>	<b>4/23-6/24</b>	<b>CHANGE</b>	<b>CHANGE</b>
<b>ITEM 1 DEBT SERVICE</b>							
110	PRINCIPAL & INTEREST/BONDS & NOTE	2,870,032	3,099,964	590,639	3,690,603	-229,932	-7.42%
<b>ITEM 2 EDUCATION</b>							
210	SUPPORT OF PUBLIC EDUCATION	26,854,532	26,199,873	6,084,429	32,284,302	654,659	2.50%
210	SCHOOL COMMITTEE	10,500	10,200	0	10,200	300	2.94%
<b>ITEM 3 PUBLIC WORKS</b>							
310	HIGHWAY DEPARTMENT	1,382,065	1,359,098	246,520	1,605,618	22,967	1.69%
320	SOLID WASTE	992,000	916,322	220,787	1,137,109	75,678	8.26%
330	TOWN PROPERTIES	405,482	390,537	67,218	457,755	14,945	3.83%
340	PAWTUXET RIVER AUTHORITY	7,000	7,000	0	7,000	0	0.00%
350	CARE OF TREES	20,000	12,000	2,875	14,875	8,000	66.67%
390	CEMETERY CARE	16,500	16,515	4,129	20,644	-15	-0.09%
<b>ITEM 4 PUBLIC SAFETY</b>							
410	POLICE DEPARTMENT	2,740,549	2,599,870	597,597	3,197,467	140,679	5.41%
420	FIRE DEPARTMENTS	1,739,422	1,648,132	335,383	1,983,515	91,290	5.54%
430	EMERGENCY MANAGEMENT AGENCY	112,400	108,850	13,063	121,913	3,550	3.26%
440	ANIMAL CONTROL	141,942	138,356	39,511	177,867	3,586	2.59%
450	STREET LIGHTS	20,000	45,000	7,500	52,500	-25,000	-55.56%
<b>ITEM 5 RECREATION &amp; CULTURAL SERVICES</b>							
510	RECREATION	261,400	247,116	30,735	277,851	14,284	5.78%
530	LIBRARIES	607,129	583,778	145,945	729,723	23,351	4.00%
530	STATE AID LIBRARY EXPENSE	133,165	133,807	0	133,807	-642	-0.48%
540	MEMORIAL & VETERANS' DAYS	1,950	1,000	0	1,000	950	95.00%
<b>ITEM 6 SOCIAL SERVICES</b>							
610	HEALTH AND SENIOR SERVICES	229,433	230,072	38,649	268,721	-639	-0.28%
620	WELFARE DEPARTMENT	19,275	17,237	2,750	19,987	2,038	11.82%
<b>ITEM 7 GENERAL GOVERNMENT</b>							
640	TELEPHONES	27,500	27,500	6,875	34,375	0	0.00%
710	TOWN TREASURER'S DEPARTMENT	330,760	306,184	53,124	359,308	24,576	8.03%
720	TOWN CLERK'S OFFICE	271,250	257,728	48,647	306,375	13,522	5.25%
730	TAX COLLECTION & ASSESSMENT	385,740	373,918	56,452	430,370	11,822	3.16%
740	TOWN COUNCIL	16,500	16,500	0	16,500	0	0.00%
750	BOARD OF CANVASSERS	17,720	7,840	1,925	9,765	9,880	126.02%
760	BUILDING/ ZONING/ CODE ENFORCEME	322,475	318,984	53,015	371,999	3,491	1.09%
770	PROBATE JUDGE	6,034	6,034	1,286	7,320	-1	-0.01%
780	LEGAL SERVICES/MGT/CONSULTANTS	280,850	283,500	30,000	313,500	-2,650	-0.93%
<b>ITEM 8 FIXED CHARGES</b>							
810	AUDIT	50,000	50,000	0	50,000	0	0.00%
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	3,561,010	3,300,250	733,225	4,033,475	260,760	7.90%
<b>TOTAL</b>		<b>43,835,614</b>	<b>42,714,165</b>	<b>9,412,279</b>	<b>52,126,443</b>	<b>1,121,449</b>	<b>2.63%</b>

						<u><b>12-MO COMPARISON</b></u>	
		<b>RECOMMENDED</b>	<b>12-mo</b>	<b>3-mo</b>	<b>ACTUAL 15-mo</b>	<b>\$ NET</b>	<b>% NET</b>
		<b>7/24-6/25</b>	<b>7/23 - 6/24</b>	<b>4/23-6/23</b>	<b>4/23-6/24</b>	<b>CHANGE</b>	<b>CHANGE</b>
<b>SUMMARY OF SCHOOL BUDGET FUNDING</b>							
	Town Appropriation	22,308,397	21,661,301	5,415,326	27,076,627	647,096	2.99%
	State Aid to Education	3,613,934	3,717,597	461,309	4,178,906	-103,663	-2.79%
	Tuition / Other School Revenue	840,770	681,175	170,294	851,469	159,595	23.43%
	Medicaid Revenue	101,931	150,000	37,500	187,500	-48,069	-32.05%
		<b>26,865,032</b>	<b>26,210,073</b>	<b>6,084,429</b>	<b>32,294,502</b>	<b>654,959</b>	<b>2.50%</b>

**PROPOSED BUDGET DETAIL**

	<u>PROPOSED</u> <u>12 MONTH</u>	<u>INC/DEC</u>	<u>TOTAL</u> <u>PROPOSED</u>	<u>\$ CHANGE</u>
<b>ITEM 1 DEBT SERVICE</b>				
110 PRINC & INT ON BONDS & NOTES			<b>2,870,032</b>	<b>(229,932)</b>
PRINCIPAL ON BONDS & NOTES	1,325,703	29,703		
INTEREST ON BONDS & NOTES	396,160	(45,137)		
CAPITAL PROJECTS	1,100,000	0		
OTHER - LOANS / FEES	48,169	(214,498)		
<b>ITEM 2 EDUCATION</b>				
210 SUPPORT OF PUBLIC EDUCATION			<b>26,865,032</b>	<b>654,659</b>
EDUCATION	26,865,032	654,659		
<b>ITEM 3 PUBLIC WORKS</b>				
310 HIGHWAY DEPARTMENT			<b>1,382,065</b>	<b>22,967</b>
SALARIES & CLOTHING ALLOWANCE	1,016,665	25,235		
SUPPLIES & MATERIALS	340,400	(2,268)		
CAPITAL	25,000	0		
320 SOLID WASTE DISPOSAL			<b>992,000</b>	<b>75,678</b>
RUBBISH PICKUP	682,000	32,308		
SANITARY LANDFILL/RECYCLING	305,000	43,370		
MISCELLANEOUS ITEMS	5,000	0		
330 TOWN PROPERTIES & MAINTENANCE			<b>405,482</b>	<b>14,945</b>
SALARIES	113,982	9,476		
MAINTENANCE	147,000	949		
SUPPLIES, EXPENSES	119,500	4,520		
CAPITAL	25,000	0		
340 PAWTUXET RIVER AUTHORITY	7,000	0	<b>7,000</b>	<b>0</b>
350 CARE OF TREES			<b>20,000</b>	<b>8,000</b>
TREE WARDEN	500	0		
TREE CARE EXPENSES	19,500	8,000		
390 CEMETERY CARE	16,500	(15)	<b>16,500</b>	<b>(15)</b>
<b>ITEM 4 PUBLIC SAFETY</b>				
410 POLICE DEPARTMENT			<b>2,740,549</b>	<b>140,679</b>
SALARIES	2,409,364	150,579		
EDUCATION	35,000	0		
SUPPLIES/EXPENSES	285,485	(9,900)		
TRAFFIC SAFETY COMMISSION	700	0		
TRAINING	10,000	0		
420 FIRE DEPARTMENTS			<b>1,739,422</b>	<b>91,290</b>
FIRE HYDRANTS	42,000	0		
NORTH SCITUATE FIRE DEPT.	111,755	3,255		
HOPE-JACKSON FIRE CO.	119,661	3,485		
POTTERVILLE FIRE DEPT.	74,012	2,156		
CHOPMIST HILL FIRE DISTRICT	66,950	1,950		
SERVICE/LEASE	40,000	5,000		
TRUCK MAINTENANCE	95,000	(5,000)		
FIRE MARSHALL/ENG BOARD	12,000	500		
INSURANCE	185,000	35,000		
EMERGENCY MEDICAL SERVICES/INCENTIVE	993,044	44,944		
430 EMERGENCY MANAGEMENT			<b>112,400</b>	<b>3,550</b>
SUPPLIES / MATERIALS	13,500	5,000		
EMA SALARY	53,000	3,750		
EMA SERVICE/MAINT	20,100	0		
EMA EDUCATION	10,000	(5,000)		
EMA TRAINING	9,800	(200)		
EMA VEHICLE MAINT/REPAIR	3,000	0		
EMA CABLE/INTENET	3,000	0		
440 ANIMAL CONTROL			<b>141,942</b>	<b>3,586</b>
ANIMAL CONTROL SALARIES	118,742	2,386		
SUPPLIES & EXPENSES	23,200	1,200		
450 STREET LIGHTS	20,000	(25,000)	<b>20,000</b>	<b>(25,000)</b>

**PROPOSED BUDGET DETAIL**

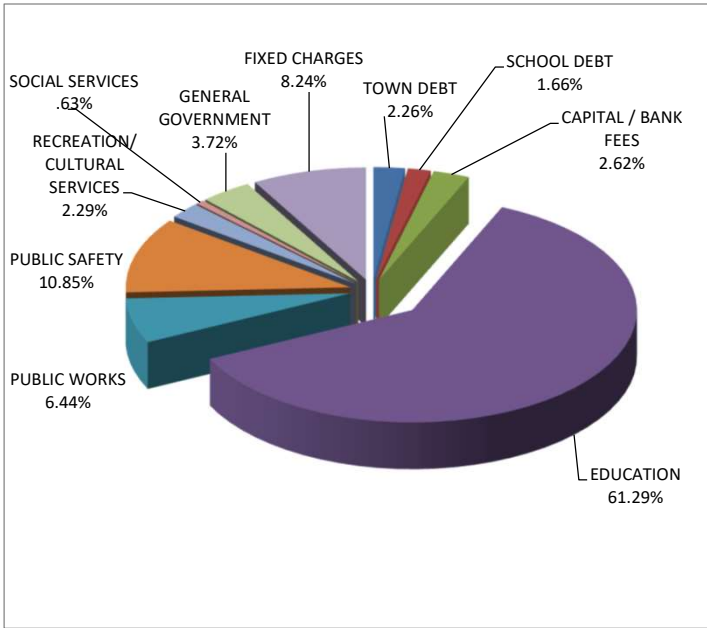
	<u>PROPOSED</u> <u>12 MONTH</u>	<u>INC/DEC</u>	<u>TOTAL</u> <u>PROPOSED</u>	<u>\$ CHANGE</u>
<b>ITEM 5 RECREATION AND CULTURAL SERVICES</b>				
510 RECREATION			<b>261,400</b>	<b>14,284</b>
SALARIES	164,900	13,784		
HOPE ASSOCIATES	19,000	1,000		
GENERAL EXPENSE/PROGRAMS	77,500	(500)		
530 LIBRARIES			<b>740,294</b>	<b>22,709</b>
NORTH SCITUATE LIBRARY	303,572	11,676		
HOPE LIBRARY	303,557	11,675		
STATE LIBRARY AID EXPENSE	133,165	(642)		
540 MEMORIAL AND VETERAN'S DAY	1,950	950	<b>1,950</b>	<b>950</b>
<b>ITEM 6 SOCIAL SERVICES</b>				
610 HEALTH SERVICES			<b>229,433</b>	<b>(639)</b>
SENIOR SERVICES SALARIES	139,165	2,301		
PROGAMS/ACTIVITY/SPEAKERS	9,000	0		
VAN MAINTENANCE EXPENSE	10,000	(2,100)		
SENIOR GENERAL DEPT. EXPENSE	4,000	0		
SENIOR COMPUTER/SOFTWARE	1,000	160		
OFFICE SUPPLIES/POSTAGE	3,000	(1,000)		
SCITUATE HEALTH ALLIANCE	36,268	0		
GATEWAY HEALTHCARE, INC	8,000	0		
SAMARITANS	500	0		
SOJOURNER HOUSE	1,500	0		
COMPREHENSIVE COMM. ACTION	17,000	0		
620 HUMAN SERVICES DEPARTMENT			<b>19,275</b>	<b>2,038</b>
DIRECTOR SALARY	13,000	2,000		
HUMAN SERVICES EXPENSES	6,275	38		
640 TELEPHONES	27,500	0	<b>27,500</b>	<b>0</b>
<b>ITEM 7 GENERAL GOVERNMENT</b>				
710 TOWN TREASURER'S DEPARTMENT			<b>330,760</b>	<b>24,576</b>
SALARIES	201,100	2,469		
SUPPLIES & EXPENSE	25,510	5,073		
POSTAGE	2,400	950		
COMPUTER HARDWARE/SOFTWARE	11,250	1,712		
TRAINING/EDUCATION	6,900	0		
SERVICE/MAINTENANCE	83,600	14,372		
720 TOWN CLERK'S DEPARTMENT			<b>271,250</b>	<b>13,522</b>
SALARIES	222,700	14,972		
PURCHASED SERVICES	7,000	1,000		
SOFTWARE ANNUAL LICENSE	26,000	0		
COMPUTER/HARDWARE/SOFTWARE	1,000	0		
EDUCATION	1,500	(500)		
SUPPORT LOCAL ORGANIZATIONS	250	50		
GENERAL EXPENSE/WEBSITE	12,800	(2,000)		
730 COLLECTION AND ASSESSMENT			<b>385,740</b>	<b>11,822</b>
ASSESSOR/COLLECTOR SALARIES	262,300	12,312		
ASSESSOR SUPPLIES/EXPENSE	12,955	4,360		
ASSESSOR COMPUTER/GIS	6,000	0		
ASSESSOR POSTAGE	1,000	(500)		
ASSESSOR DATA PROCESSING	17,485	3,185		
BOARD OF REVIEW SALARY/EXP	1,500	0		
COLLECTOR EXPENSE	8,300	(35)		
COLLECTOR POSTAGE	8,700	0		
COLLECTOR DATA PROCESSING	17,500	(7,500)		
REVALUATION	50,000	0		
740 TOWN COUNCIL			<b>16,500</b>	<b>0</b>
SALARIES	14,500	0		
GENERAL EXPENSE	2,000	0		
750 BOARD OF CANVASSERS			<b>17,720</b>	<b>9,880</b>
BOARD OF CANVASSERS SALARIES	15,670	9,180		
SUPPLIES/EXPENSE	2,050	700		

**PROPOSED BUDGET DETAIL**

	<b><u>PROPOSED</u></b>		<b><u>TOTAL</u></b>	
	<b><u>12 MONTH</u></b>	<b><u>INC/DEC</u></b>	<b><u>PROPOSED</u></b>	<b><u>\$ CHANGE</u></b>
760 BUILDING, ZONING & CODE ENFORCEMENT			322,475	3,491
SALARIES NON UNION	190,500	(4,585)		
SUPPLIES/EXPENSES/DUES/WILDLIFE	36,100	(398)		
POSTAGE	300	100		
SOFTWARE ANNUAL LICENSE/SUPPORT	8,000	(600)		
VEHICLE FUEL/ MAINT/REPAIR	4,700	(1,500)		
ZONING BOARD SALARY/EXPENSE	11,323	(165)		
ARBITRATOR/STENOGRAPHER	11,000	2,200		
PLAN COMMISSION SALARY/EXPENSE	11,057	(180)		
MASTER PLAN/CODIFICATION/COMP PLAN	10,000	0		
CONSERVATION COMM SALARY/EXP	15,795	5,320		
VILLAGE REVIEW COMMITTEES	4,300	0		
CODE ENFORCEMENT	2,500	0		
LAND TRUST SALARY/EXPENSE	16,900	3,300		
770 PROBATE JUDGE			6,034	0
PROBATE JUDGE SALARY	5,534	0		
PROBATE JUDGE EXPENSE	500	0		
780 LEGAL SERVICES/MANAGEMENT CONSULTANTS			280,850	(2,650)
LEGAL SERVICES/SPECIAL COUNSEL	120,000	0		
LEGAL OPINIONS	65,000	0		
MGMT/ENGINEERING CONSULTANT	80,000	0		
POLICE CONTRACTUAL SERVICES	15,850	(2,650)		
<b>ITEM 8 FIXED CHARGES</b>				
810 AUDIT	50,000	0	50,000	0
820 OFFICER'S BONDS	1,000	0	1,000	0
830 FIXED CHARGES			3,561,010	260,760
SOCIAL SECURITY (FICA)	298,750	23,750		
MEDICARE	69,700	5,700		
HEALTH & DENTAL INSURANCE	807,230	19,130		
RETIREMENT SYSTEM MUNICIPAL - MERS	325,000	(10,000)		
RETIREMENT SYSTEM POLICE - PRIVATE	100,300	0		
UNEMPLOYMENT/SEPARATION	73,750	23,750		
RETIREMENT SYSTEM POLICE - MERS	84,970	19,570		
LIFE INSURANCE	26,930	1,330		
SUPL POLICE PENSION CONTRIBUTION	1,238,070	124,070		
OTHER POST EMPLOYMENT BENEFITS	356,785	43,935		
RI LEAGUE OF CITIES & TOWNS	5,025	25		
PROPERTY INSURANCE	174,500	9,500		
<b>TOTAL EXPENDITURE BUDGET 2024/2025</b>			<b>\$43,835,614</b>	<b>\$ 1,121,150</b>
<b>REVENUE ACCOUNTS</b>				
TAXES - REAL ESTATE & PERS PROPERTY	34,634,530	1,300,736		
TAX INTEREST/FEES	160,000	0		
STATE AID TO EDUCATION	3,614,544	(103,053)		
OTHER SCHOOL REVENUES	981,130	149,955		
EMERGENCY MEDICAL SERVICES	425,000	25,000		
MOTOR VEHICLE TAX PHASE OUT	1,977,127	0		
GENERAL FUND REVENUE	751,273	120,111		
STATE LIBRARY AID	133,165	0		
TOWN APPLIED FUND BALANCE	148,219	(444,669)		
VARIOUS FUNDS REVENUE	763,786	58,000		
TELEPHONE TAX	138,140	5,970		
HEALTH/DENTAL COPAYS	108,700	9,100		
<b>TOTAL REVENUE BUDGET 2024/2025</b>			<b>\$43,835,614</b>	<b>\$ 1,121,150</b>

**PROPOSED BUDGET EXPENDITURES  
FISCAL YEAR 2024 - 2025**

TOWN DEBT	\$	992,050	2.26%
SCHOOL DEBT	\$	729,813	1.66%
CAPITAL AND BANK FEES	\$	1,148,169	2.62%
EDUCATION	\$	26,865,032	61.29%
PUBLIC WORKS	\$	2,823,047	6.44%
PUBLIC SAFETY	\$	4,754,313	10.85%
RECREATION / CULTURAL SV	\$	1,003,644	2.29%
SOCIAL SERVICES	\$	276,208	0.63%
GENERAL GOVERNMENT	\$	1,631,329	3.72%
FIXED CHARGES	\$	3,612,010	8.24%
	\$	43,835,614	100.0%



SCITUATE TOWN BUDGET 2024-2025  
Scituate Town Council  
195 Danielson Pike  
North Scituate, Rhode Island 02857

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

BOXHOLDER  
SCITUATE RESIDENT