

North Kingstown		Budget to Actual 3																				
		A		B		C		D		E		F		G		H		I		J		
Fiscal Year		2023		2024		2025		2025		2025		2025		2025		2025		2027		2028		
1a	Levy subject to § 42-5-2																					
1b	Motor Vehicle Levy																					
2	Pilot and Tax Treatment (excluded from levy)																					
3	Pilot and Tax Treatment (excluded from levy)																					
4	Adjustments to Current Year Levy																					
5	Adjustments to Prior Year's Levy																					
6	Current Year Collection Rate	98.9%		99.2%		0.0%		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		
		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		Total MTFP*		
7	Property Tax	89,060		93,195		102,222		11,577		11,577		12,258		12,258		12,258		12,258		12,258		12,258
8	Local Non-Property Tax Revenues																					
9	Federal Aid	545		8,670		9,456		-		-		-		-		-		-		-		-
10	State Aid																					
11	Other Revenue																					
12	Municipal Education Appropriation																					
13	Total Revenue	108,219		112,864		-		-		-		-		-		116,070		-		-		-
14	Financing Sources			2,165		2,802		-		-		-		-		1,720		-		-		-
15	Compensation			18,282		19,005		-		-		-		-		-		-		-		-
16	Overtime			2,440		2,819		-		-		-		-		-		-		-		-
17	Health Insurance			2,813		3,419		-		-		-		-		-		-		-		-
18	Other Benefits			2,098		2,380		-		-		-		-		-		-		-		-
19	Retirement			4,157		4,457		-		-		-		-		-		-		-		-
20	OPERS			1,290		1,009		-		-		-		-		-		-		-		-
21	Operations			11,925		13,481		-		-		-		-		-		-		-		-
22	Municipal Education Appropriation			57,774		59,505		-		-		-		-		-		-		-		-
23	Municipal Debt Service			2,050		3,965		-		-		-		-		-		-		-		-
24	School Debt Service			3,653		1,957		-		-		-		-		114,346		-		-		-
25	Total Expenditures			106,512		112,008		-		-		-		-		-		-		-		-
26	Financing Uses			1,910		3,606		-		-		-		-		1,458		-		-		-
27	Net Change (row 25-26)			3,051		4,052		-		-		-		-		2,006		-		-		-
28	Appropriated Fund Balance			-		-		-		-		-		-		-		-		-		-
29	Prior Period Adjustments - MTF Non-Muni			(9)		-		-		-		-		-		-		-		-		-
30	Prior Period Adjustments - Audit			-		-		-		-		-		-		-		-		-		-
31	Total Prior Period Fund Balance (Rows 32 to 36)			20,198		24,581		-		-		-		-		-		-		-		-
32	Non-spendable***			5,922		4,222		-		-		-		-		-		-		-		-
33	Restricted***			1,183		1,276		-		-		-		-		-		-		-		-
34	Committed			1,305		-		-		-		-		-		-		-		-		-
35	Assigned			2,170		3,959		-		-		-		-		-		-		-		-
36	Unassigned			14,057		17,918		-		-		-		-		-		-		-		-
37	Enterprise Fund Net Position			(126)		1,257		-		-		-		-		-		-		-		-

\*Total MTFP or Total Municipal Transparency Amount, is the financial activity for all reportable funds and is available for all reporting periods. For schools that reflects all funds of the school department excluding financial 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. Indication 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 heading 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 FY10.

<sup>a</sup>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.

<sup>a,a</sup>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.riauditedperformance.gov> and clicking on Transparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit report.

On Report in thousands

North Kingstown school district		Budget to Actual 3											
		Fiscal Year		A		B		C		D		E	
		2023		2023		2023		2025		2025		2025	
1a	Levy subject to § 44-5-2												
1b	Motor Vehicle Levy												
2	Paid in Tax Reserves (Included in Levy)												
3	PTO and Tax Reserves (Excluded from Levy)												
4	Adjustments to Current Year Levy												
5	Adjustments to Prior Year <sup>1</sup> Levy												
6	Current Year Collection Rate												
		Audited Actual <sup>2</sup>	Audited Actual <sup>2</sup>	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*	Total MTPA*	Total MTPA*
7	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-
8	Local Non-Property Tax Revenues	4,900	4,900	4,958	-	-	-	-	-	-	-	-	-
9	Federal Aid	4,749	5,380	-	-	-	-	-	-	-	-	-	-
10	State Aid	12,336	12,098	-	-	-	-	-	-	-	-	-	-
11	Other Revenue	1,733	2,212	-	-	-	-	-	-	-	-	-	-
12	Municipal Education Appropriation	57,774	59,526	-	-	-	-	-	-	-	-	-	-
13	Total Revenue	81,022	83,518	-	-	-	-	82,207	-	-	-	-	-
14	Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
15	Compensation	43,053	44,905	-	-	-	-	-	-	-	-	-	-
16	Overtime	105	98	-	-	-	-	-	-	-	-	-	-
17	Health Insurance	5,814	6,043	-	-	-	-	-	-	-	-	-	-
18	Other Benefits	4,252	3,742	-	-	-	-	-	-	-	-	-	-
19	Pension	6,521	6,709	-	-	-	-	-	-	-	-	-	-
20	OPERS	-	-	-	-	-	-	-	-	-	-	-	-
21	Operations	38,951	20,671	-	-	-	-	-	-	-	-	-	-
22	Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
23	Municipal Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
24	School Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Expenditures	80,757	82,157	-	-	-	-	-	-	-	-	-	-
26	Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Change (row 15+22-26)	-	245	2,448	-	-	-	-	-	-	-	-	-
28	Appropriated Fund Balance	-	-	-	-	-	-	19	-	-	-	-	-
29	Prior Period Adjustments - MTP Non-Res.	(1)	-	-	-	-	-	-	-	-	-	-	-
30	Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Prior Period Fund Balance (Rows 32 to 36)	-	7,026	10,394	-	-	-	-	-	-	-	-	-
32	Non-Spendable <sup>3</sup>	-	8	-	-	-	-	-	-	-	-	-	-
33	Restricted <sup>4</sup>	-	835	929	-	-	-	-	-	-	-	-	-
34	Committed	-	-	-	-	-	-	-	-	-	-	-	-
35	Assigned	-	7,507	9,127	-	-	-	-	-	-	-	-	-
36	Unassigned	-	129	129	-	-	-	-	-	-	-	-	-
37	Enterprise Fund Net Position	-	1,931	1,818	-	-	-	-	-	-	-	-	-

\*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, non-mal 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 PFT2.

<sup>1</sup>This Transparency Report is required under RI General Law 45-12-22.2 (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 failing to report in a prior period, or the information is not applicable.

<sup>2</sup>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.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 Reclassification to MTP2, which can be found in the annual audit reports.

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).

*A. J. Capo*

Municipal Chief Executive Officer

10.01.2025

Date

10-1-25

Date

Municipal Chief Financial Officer

*D. B.*

Superintendent of Schools

9/24/25

Date

*J. O. D. L.*

School Business Manager

9/24/25

Date