



Town of North Kingstown, Rhode Island

Town Council Adopted Budget

Fiscal Year July 1, 2021 – June 30, 2022



A community is stronger when citizens are willing to plant trees whose shade future generations shall enjoy.

March 10, 2021

A. Ralph Mollis, Town Manager

Jim Lathrop, CPA, MPA, Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of North Kingstown
Rhode Island**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director



Town of North Kingstown, Rhode Island

Office of the Town Manager
100 Fairway Drive
North Kingstown, RI 02852
Web: www.northkingstown.org



March 8, 2021

Council Members,

In accordance with the Charter of the Town of North Kingstown, I hereby submit to you the Annual Budget for the Fiscal Year ending June 30, 2022. This is the fourth year of the budget format we introduced in Fiscal Year 2019. We've received many positive comments from residents and officials over the years on this informative and transparent format and have made additional improvements for this Fiscal Year. **We are proud to have received the Government Finance Officers Association Distinguished Budget Presentation Award for this past fiscal year on this format and presentation.**

This past year has been a challenging year to say the least. I want to recognize the outstanding work of our Department Heads and all employees.

This Fiscal Year 2022 Budget reflects a zero-based budgeting process as required by the Town Council. While it's been necessary to reduce some of the Department's requests in order to minimize the impact on the taxpayers, the budgets presented to me by Department Heads were the result of their thorough assessment of their needs and compilation of a budget they felt necessary to provide the level of services our residents have come to expect.

While the past year has been a challenging one, it's a year we can be proud of. We are projecting yet another surplus for Fiscal Year 2021. Our Fiscal Year 2020 Audited Fund Balance has increased to \$15.6 million with the unassigned portion growing to \$11.6 million. These budgetary surpluses, growing unassigned fund balance, "strong management", "strong budgetary performance" and "strong debt position" were just some of the reasons mentioned by S & P Global ratings as they recently assigned North Kingstown its AA+ rating.

While the focus of our Budget deliberations is usually on the expenditure side of our budget, it is the revenue side of our budget that drives our services. Despite our success in identifying revenue sources outside tax revenues, the \$521,838 reduction in State Aid to Education, reduced revenue projections due to COVID and not having raised the tax rate last year has resulted in Fiscal Year 2022 being extremely challenging. A detailed breakdown of the projected revenue necessary to fund the General Fund portion of the Fiscal Year 2022 budget can be found on page 44 of the budget with the preceding pages providing detailed back-up information.

Although assessment figures are being updated daily, we are projecting a tax rate of \$17.50 to fund the Fiscal Year 2022 Budget. This is a 2.4% increase over last year's rate of \$17.09 (which was also the rate for FY20, resulting in an annual average of 1.2% increase over the last two years). In addition, North Kingstown residents will continue to experience tax relief via a tax decrease in their Motor Vehicle Taxes as a result of the Phaseout Legislation.

Despite the challenges of Fiscal Year 2021 and the budget challenges of Fiscal Year 2022, this budget (along with our Fund Balance and unrestricted accounts) will allow for some exciting projects and initiatives to take place over this next year:

- The hiring of two additional police officers, the introduction of a Bike Patrol and much needed Public Safety equipment.
- Funding for the Fire Department to begin a 4-platoon system in FY2022.
- Restoring our annual Road Paving Budget to \$750,000 annually
- The beginning of a Personnel / Human Resources Division
- Continued and exciting projects taking place within our Parks & Playgrounds led by:
 - The new playground at Wilson Park
 - The new playground at the Beach Campus
 - Restoration of our Public Restrooms
 - New playground at McGinn Park
- Court repairs, mound repairs, infield & outfield restorations, and the renovation of Feurer Park into a Softball Field, just to name a few.
- Continued improvements at our ever-growing Municipal Golf Course
- IT projects
- Fully Funded Revaluation as mandated by State Law
- A new bus for the Senior Center

This budget also provides initial funding for plans and discussions to take place for a hopeful future Recreation Center and new Public Safety Complex in North Kingstown. And it provides funding for the Streetscape Project taking place in our waterfront Municipal Lot in Wickford along with the restoration of the Gilbert Stuart Road Bridge.

The Fiscal Year 2022 budget provides Municipal Funding of \$500,000 towards the School Department's request of Capital. This funding was made available via the Town's Fund Balance and a result of the School Department's return of the FY2021 Fund Balance request previously authorized by the Town Council. We are asking that the School Department also provide funding from their Fund Balance (approximately \$5 million @ Fiscal Year 2020 plus a projected surplus for Fiscal Year 2021). At the same time, this, along with the Town's Capital needs, is a challenging topic as it is impossible to meet these needs with taxpayer revenue. I am recommending that this be an Agenda Item at a future Town Council meeting where the School Department, School Committee, Town Council and Town Administration can have an open discussion as to how we want to fund education and municipal capital in future years.

I want to thank the Asset Commission for their continued work and due diligence throughout the year. The Fiscal Year 2022 Budget provides funding for the following priorities of the Asset Management Commission:

- Water Main Condition Assessment
- Rehab/replace of Well #10
- Gilbert Stuart Road Bridge Reconstruction
- Road Maintenance

The General Fund portion of the Budget provides services to our Seniors, our students, Public Safety, municipal operations, maintenance of over 150 miles of paved town roads, multiple parks, playgrounds and recreational services, protection of valuable resources, coastal management, economic development and over 200,000 square feet of municipal buildings (not including those operated by our School Department). We have a lot to be proud of.

A detailed summary of the various departments and services supported by the General Fund portion of the Budget can be found on page 102 of the Budget with the preceding pages providing detailed expenditure information per department.

As you can see, the North Kingstown Education Budget comprises over 60% of the General Fund Budget. Our community is home to an outstanding and recognized School System. I want to recognize the Administration and School Committee for their dedication and commitment towards excellence. I look forward to our continued relationship and partnership on behalf of the students of North Kingstown.

I also look forward to working with them in continuing to fight for appropriate State Aid for North Kingstown. The loss of over \$500,000 in State Aid this year will have an impact and the uncertainty of future years makes proper budget forecasting difficult. We need a revised State Formula to provide some budget certainty along with the recognition and financial support of outstanding systems like North Kingstown and the appropriate funding of unpredictable programs such as Special Education, Transportation and Charter Schools.

Our Budget is also comprised of vital Enterprise Funds which are self-supporting and funded outside of the General Fund. These departments provide some of the most valuable services to our residents and are self-sufficient. The Enterprise Funds consist of our Water Department, Sewer Department, Municipal Golf Course, Allen Harbor, Transfer Station and Municipal Court with details of these budgets found on pages 108 – 122 of the Budget.

A list of exemptions provided to our residents, via Ordinance, can also be found on pages 125 & 126 of this budget. You can see that North Kingstown is generous in the financial assistance provided through exemptions resulting over \$1.5 million in direct tax loss with over \$1 million provided regardless of wealth or income. As the tax rate increases, this net loss continues to grow over the years.

As we begin to tackle this upcoming budget, this Fiscal Year 2022 budget continues to build on our success over these past few years. It is a conservative approach to budgeting, maintains strong flexibility, controls our debt, and maintains a strong and stable fund balance. It provides the services our residents deserve and have come to expect along with some exciting new initiatives for our community.

This budget provides a strong financial base along with a quality of life second to none in an amazing town.

I look forward to working with you in the days ahead as we finalize this FY2022 Budget and continue to build on the progress we've all made.

Sincerely,

A. Ralph Mollis
Town Manager

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Executive Summary

- FY 2022 General Fund Budget is \$111,162,426 compared to FY 2021's budget of \$107,447,442
- FY 2022 General Budget increased 3.46%.
- FY 2022 Tax Rate is projected to be 17.50 versus 17.09 for FY 2020. This is an increase of 2.4%%.
 - FY 2019 rates was 17.09. The average annual increase is 1.2%
- Significant Revenue Increases from PILOT (payments in lieu of taxes) 10.23%
- Increase in Motor Vehicle Exemption as part of State Phase Out.
 - This will result in lower motor vehicle taxes for taxpayers
- School Capital funded with return of Covid Fund Balance provided to the School Department in FY 21.
- Budget includes FEMA/Covid reimbursements from FY 21 expenditures
- Increased Spending on Capital, Leases, and Special Projects. 45.1%
- School Department accounts for 60.9% of Budget.
- Budget includes funds to plan for future
 - Public Safety Complex, Community Center, & Improvements to municipal offices
- Employee Benefits Continue to grow as a percentage of budget.
 - Benefits are 20% of FY 22 Municipal Budget

Town Council Members

The Town Council consists of five (5) members, elected from the Town at large to serve a term of two (2) years.



Gregory Mancini

President

2018 - Present



Katherine Anderson

President Pro Tempore

2020 - Present



Kerry McKay

2012 - Present



Mary Brimer

2018 - Present



Kimberly Ann Page, Ed.D.

2020 – Present

The next election will be November 2022

Vision & Priorities

North Kingstown is a uniquely spectacular and diverse community which includes the business and industry of the Quonset Business Park, the Historic Wickford Village, outstanding recreation facilities and other landmarks within the community.

North Kingstown is committed to providing a high quality of life for our citizens.

To achieve this vision North Kingstown places a high value on:

1. Being a great place to live and work. Our strong and diverse community supports families and individuals by providing a stable economy.
2. Offering high quality education. Our schools are consistently ranked among the best in the State.
3. Providing a broad range of community services and encouraging a participatory Town government.
4. Commitment to the efficient use of energy and continuing development of renewable resources.
5. Adequate and appropriate housing that residents and workers can afford.
6. Exceptional standards for design and development that complement and are appropriate for our community.
7. Support and adequate funding for outstanding public safety operations.



Vision & Priorities



Priorities of the next 18 months

- Completion of the Town Beach Campus
- Completion of Renovations to the Old Town Hall
- Completion of LED Street Light Project
- Completion of Repairs to Gilbert Stuart Bridge
- Development of Wickford Elementary
- Security Upgrades for Municipal Office Building
- Enhancement of Recreational Facilities, Parks, and Playgrounds
- Continue Road Paving Program
- Continue efforts to enhance citizen engagement
- Develop plan to address aging water infrastructure
- Complete Alternative Energy Projects



Priorities of the next 5 years

- Develop and Complete New Public Safety Complex
- Develop plans for New Municipal Office Complex
- Develop plans for community recreation center
- Obtain 50% funding level of OPEB (other post-retirement benefits)
- Update Comprehensive Plan (5-year update due 2023)
- Complete full revaluation
- Successful Economic Development of Post Road

Department Directors, Town Committees, & Municipal Organization Chart

Department Directors & Division Heads

A. Ralph Mollis Town Manager 401 268-1501

Town Solicitor	Matthew F. Callaghan, Jr., Esq.	(401) 294-4555
Town Clerk	Jeannette Alyward	(401) 268-1552
Town Assessor	Deborah Garneau	(401) 268-1530
Code Enforcement Officer	Donald Peck	(401) 268-1580
Fire Chief	Scott Kettelle	(401) 268-7200
Police Chief	Patrick Flanagan	(401) 294-3316, Ext. 8201
Animal Control Officer	Brittany Curran	(401) 295-5579
Harbor Master	James Broccoli	(401) 294-3316, Ext. 255
Municipal Court Judge	David F. Reilly, Esq.	(401) 268-1557
Probate Court Judge	Brian A. Fielding, Esq.	(401) 268-1550
Finance Director	Jim Lathrop	(401) 268-1510
Public Works Director	Adam White	(401) 268-1560
Facilities Manager	Jim Almeida	(401) 295-4857
Facilities Project Manager	Dante Marinaro	(401) 268-1562
Highway Superintendent	Boyd King	(401) 294-3331, Ext. 620
Town Engineer	Kim Wiegand	(401) 268-1563
Tree Warden	J. Peter Morgan	(401) 294-3331, Ext. 643
Director of Water Supply	Tim Cranston	(401) 268-1522
Director of Planning	Nicole LaFontaine	(401) 268-1570
Technology Director	Michael Forlingieri	(401) 268-1515
Recreation Director	Chelsey Dumas-Gibbs	(401) 268-1542
Library Director	Susan Straub	(401) 294-3306
Senior Center Director	Marie Marcotte	(401) 268-1593

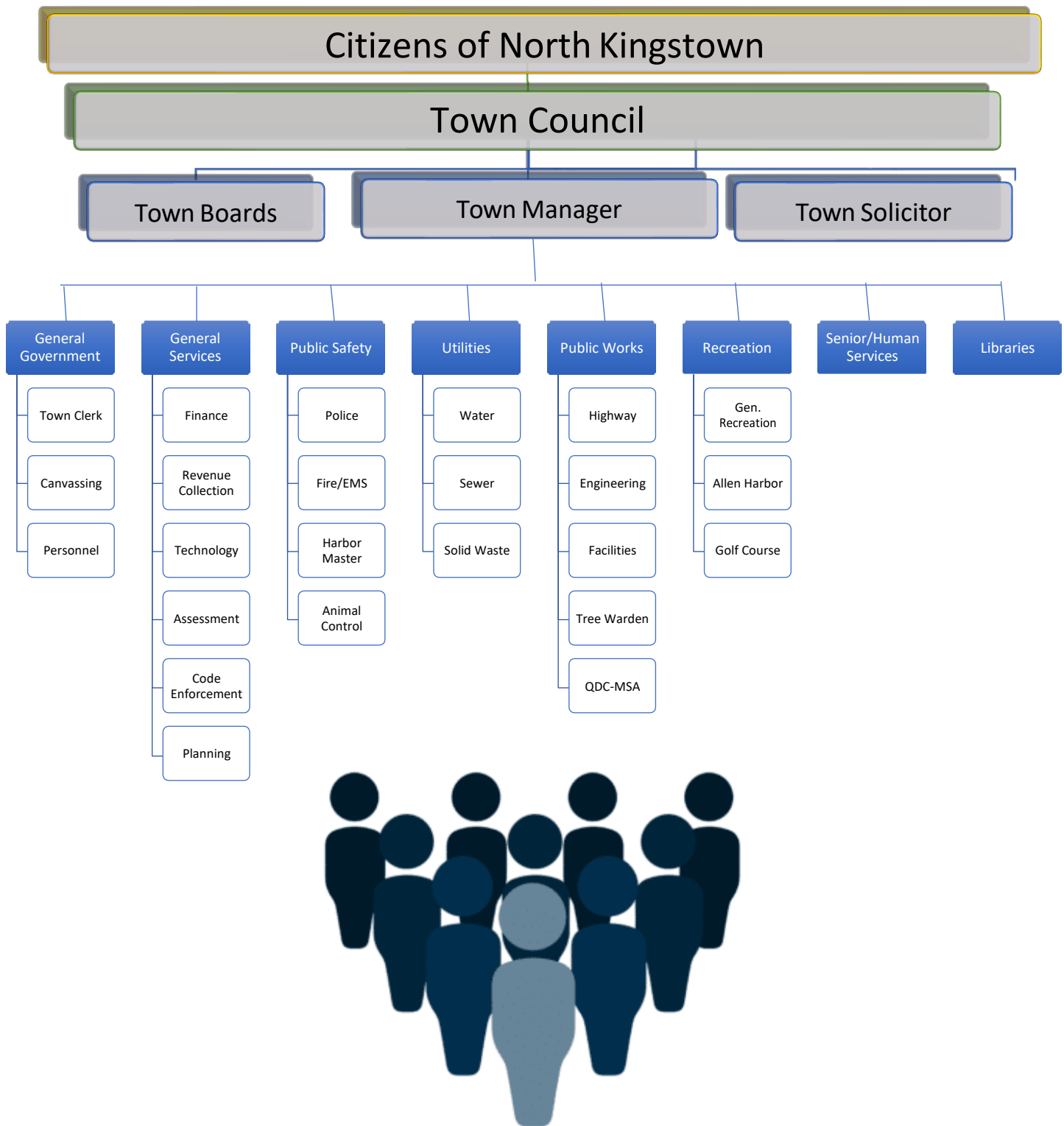


Department Directors, Town Committees, & Municipal Organization Chart

Town Boards & Committees

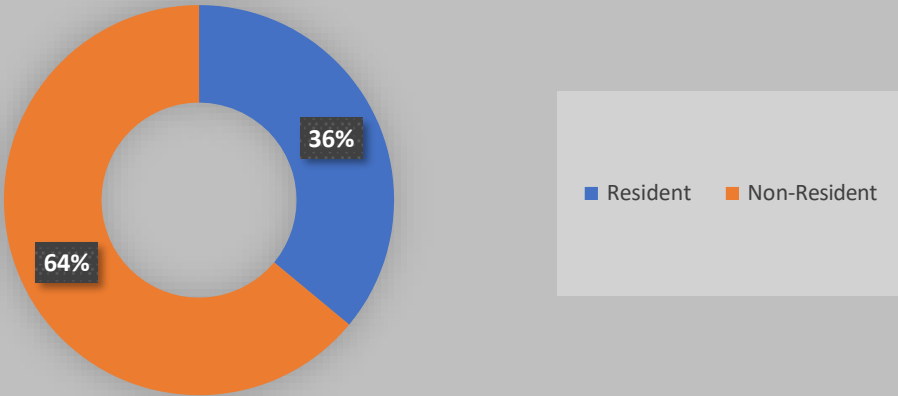
Arts Council	Nancy Sherman, Chair	(401) 295-3944
Asset Management Commission	Edward Cooney, Jr. Chair	(401) 965-9724
Assessment Board of Review	Francis Dwyer, Chair	(401) 294-2063
Audit Committee	Jeff Wadovick, Chair	(401) 268-1510
Board of Canvassers	Patricia Fuller, Chair	(401) 294-9304
Building Code Board of Appeals	Peter Healey	(401) 295-0125
Compensation Commission	Jeannette Alyward, Staff Liaison	(401) 268-1552
Conservation Commission	Ahren Cohen, Chair	(401) 884-1612
Charter Review Commission	Jeannette Alyward, Ex-Offico	(401) 268-1552
Eco Development Advisory Board	Palmer Beebe, Chair	(401) 294-9062
Groundwater Committee	John T. McGinn, Chair	(401) 884-1948
Harbor Management Commission	Barbara Ray, Chair	(401) 295-5895
Historic District Commission	Jim Shriner, Chair	(401) 294-3700
Info Tech Advisory Committee	Jeffrey Wilhelm, Chair	(401) 709-4492
Leisure Svc Advisory Committee	Keith Finck, Chair	(401) 742-4516
Library Board of Trustees	Elizabeth Suvari, Chair	(401) 294-2572
Planning Commission	James Grundy, Chair	(401) 268-1501
Sewer Appeals Board	Dianne Izzo, Chair	(401) 268-1560
Veterans/Memorial Day Parades	Bill Pennoyer, Chair	(401) 398-2358
Veterans Scholarship Committee	Denise Mancieri, Principal NKHS	(401) 268-6230
Wickford Advisory Committee	George Brennan, Co-Chair	(401) 439-3549
Zoning Board of Review	Randy Wietman, Chair	(401) 439-6389
Appraiser of Dog Damages	Capt. Paul Barry	(401) 294-3316
Town Sergeant	Joel Rocha	(401) 447-7013
Veteran's Liaison	Matthew Mccoy	(401) 447-8944

Municipal Organizational Chart

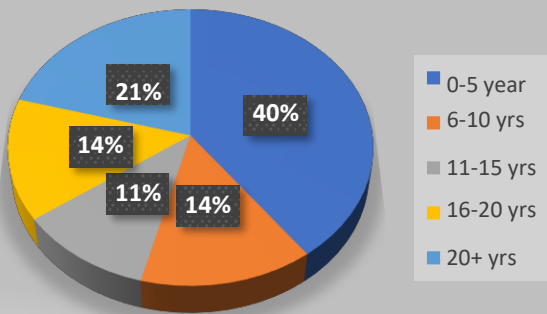


Employee Data & Statistics

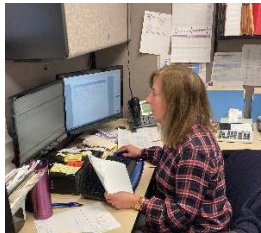
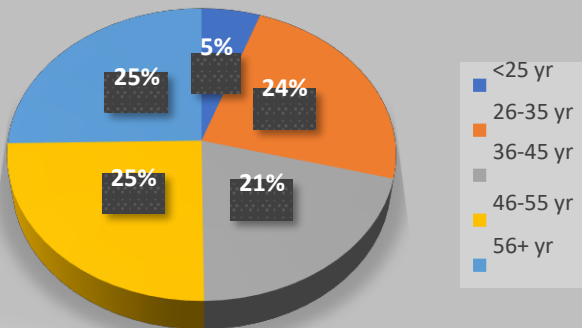
Residency of NK Municipal Employees



Employees by Years of Service



Employees by Age



Community History



North Kingstown's history can be traced back to the 1630s when Roger Williams established a temporary trading post near Cocumscussoc along major thoroughfares of the Narragansett People. Richard Smith later joined him and over time amassed large land holdings in what was known as "Narragansett Country."

In 1674, Kings Towne was founded by the colonial government and included the present-day towns of North Kingstown, South Kingstown, Exeter, and Narragansett. Wickford was platted in 1709 and as the settlement rapidly expanded it was divided into North and South Kingstown in 1722.

In the 18th century North Kingstown was an agricultural community made up primarily of small to medium sized family farms. Wickford was a thriving seaport that grew to rival Newport.

In the 19th century, the textile industry took advantage of North Kingstown's rivers and streams and mill villages sprung up around the Hunt, Annaquatucket, and Pettaquamscutt River systems. These included Lafayette, Hamilton, Belleville, Davisville, Annaquatucket, Shady Lea, and Silver Springs. Rail and trolley lines further propelled North Kingstown's industry with the Providence and Stonington Railroad, Newport & Wickford Railway & Steamship Line, and Sea View Trolley opening in the mid to late 1800's.



By the 20th century, the textile industry began fading with most closing down in the 1930s. The next chapter of North Kingstown's economic growth came with the construction of the Quonset/ Davisville military complex in 1938, with the Quonset Point Naval Air Station and Navy Construction Battalion Center at Davisville established in 1941 - 1942.

Between the 1930s and 1950s, summer resort communities sprouted up in Saunderstown, Mount View, Shore Acres, Plum Beach, and Barber Heights. By mid-century, North Kingstown had shifted to a mainly residential community.



In 1974, the Quonset Point Naval Air Station was decommissioned and 20 years later, the Navy Construction Battalion Center closed. Following a steep climb in population that peaked in 1970, there was a sharp drop over the next decade of almost 10,000 people. In 2005, the Quonset Development Corporation was created and has built up the former naval base as a modern industrial park.

Today the Quonset Business Park is home to over 200 businesses that employ over 12,000 workers. It is home to the Quonset Airport and Providence Jet Center that is managed by the RI Airport Corporation. The Port of Davisville located in the park, offers a 32-foot approach channel, 4,500 linear feet of berthing space on two piers, on dock rail, a 150 metric ton mobile harbor crane and 58 acres of laydown area. It has been among the top 10 North American ports for car imports. The port maintains a bonded customs yard and Foreign Trade Zone.

A recent study by Bryant University found that one in every six Rhode Island manufacturing jobs are based in Quonset Business Park and that \$4.3 billion is pumped into the economy by business located in the park.



Geographic Information



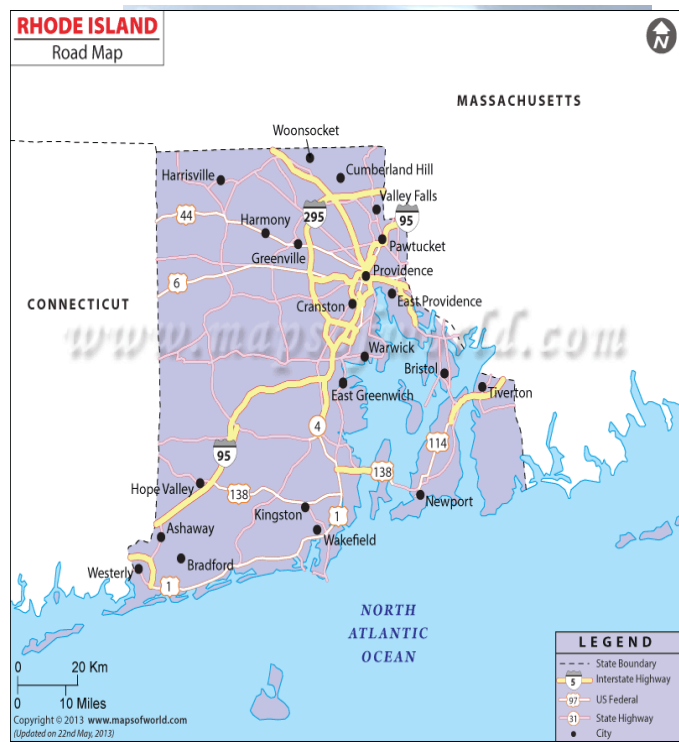
The Town of North Kingstown is comprised of 58.3 square miles bordered by East Greenwich and Warwick to its North, Exeter to its West, South Kingstown, and Narraganset to its South and Narraganset Bay to its East. 43.5 square miles (74.6%) is land, and 14.8 square miles is water.

The Town owns 2,206 acres of land, which is 7.9% of total acreage of the Town (exclusive of town roads), consisting of: 1,195 acres of Town facilities, 144 acres of school property, 163 acres of pump stations and well sites, and 704 acres of parks and open space.

The Town owns development rights to 1,577 acres and has 155 miles of roads.

Included in the acres owned by the Town is the former landfill site at Hamilton Allenton Road. This site is in the final phases of closure and is being considered as a potential location for solar energy fields.

The Town also owns property in East Greenwich and Warwick RI which host wells of the Town's Water Department.



Community Statistics

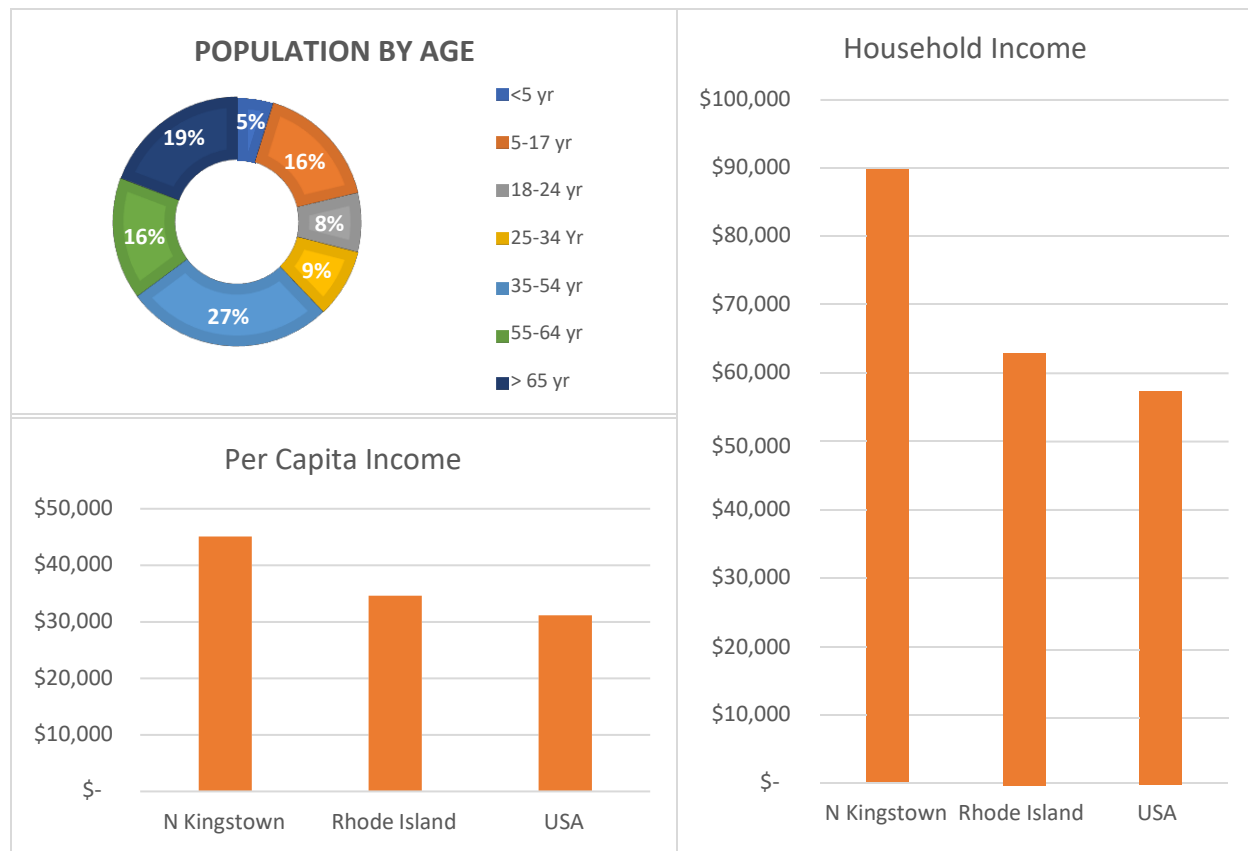
Statistical information of a community includes population, housing, and economic trends that influence the demand for public services.

Population Information

North Kingstown has had population fluctuations in the past. Since 2000 the Town has experienced a sustained period of population stability. In the most recent decade, there has been a slight population decline, which is on trend with neighboring communities and the State. Rhode Island has been one of the slowest growing states in the country, increasing only 0.2% since 2000. In the period of 2010 to current the State has seen a slight population decline. The Rhode Island State Planning Commission projects a 0.3% annual growth for North Kingstown.

North Kingstown has seen growth in non-family households. Growth has been in households of individuals living alone and families without children. The highest growth rate is empty nesters. This is in line with State trends of an older population. Rhode State Planning Commission has estimated that the working age population of the state will decline 6% by 2040.

North Kingstown is 7th among the Rhode Island's 39 communities in attaining a bachelor's degree or higher. 50.4% of the Town's adults age 25 or older have a bachelor's degree or higher. 95.4% have a high school diploma



Community Statistics

2020 Housing Fact Book
HousingWorks RI

NORTH KINGSTOWN

POPULATION	HOUSEHOLDS	MEDIAN HOUSEHOLD INCOME	77% OWN	23% RENT
26,207	10,412	\$89,874		



HOUSING COSTS

MEDIAN SINGLE FAMILY

Home price **\$385,000**
Monthly housing payment **\$2,730**

5 YEAR COMPARISON

2014 **\$321,587** **↑** 2019 **20% INCREASE**

AVERAGE 2-BEDROOM RENT

Rental payment **\$1,549**

5 YEAR COMPARISON

2014 **\$1,463** **↑** 2019 **6% INCREASE**

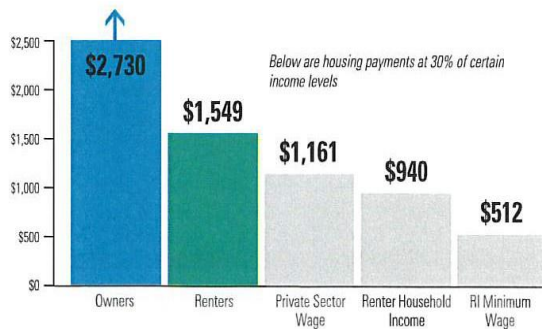
\$109,193 Income needed to afford this

\$61,960 Income needed to afford this



AFFORDABILITY GAP

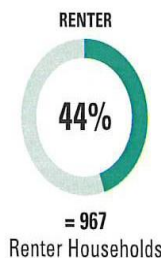
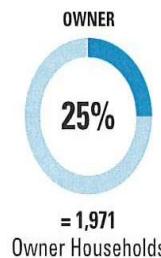
MONTHLY COSTS: OWNERS & RENTERS



COST BURDENED HOUSEHOLDS



2,938 HOUSEHOLDS ARE COST BURDENED



HOUSING STOCK



Total

11,513



Single family

74%



Multifamily

26%

Individuals Below Poverty Level
N Kingstown 8.60%
Rhode Island 13.10%

LONG-TERM AFFORDABLE HOMES RI General Law: 45-53-3(9) Low or Moderate Income Housing

CURRENT **8.25%** % of year-round housing stock

904 # of long-term affordable homes



Elderly **25%**



Family **62%**



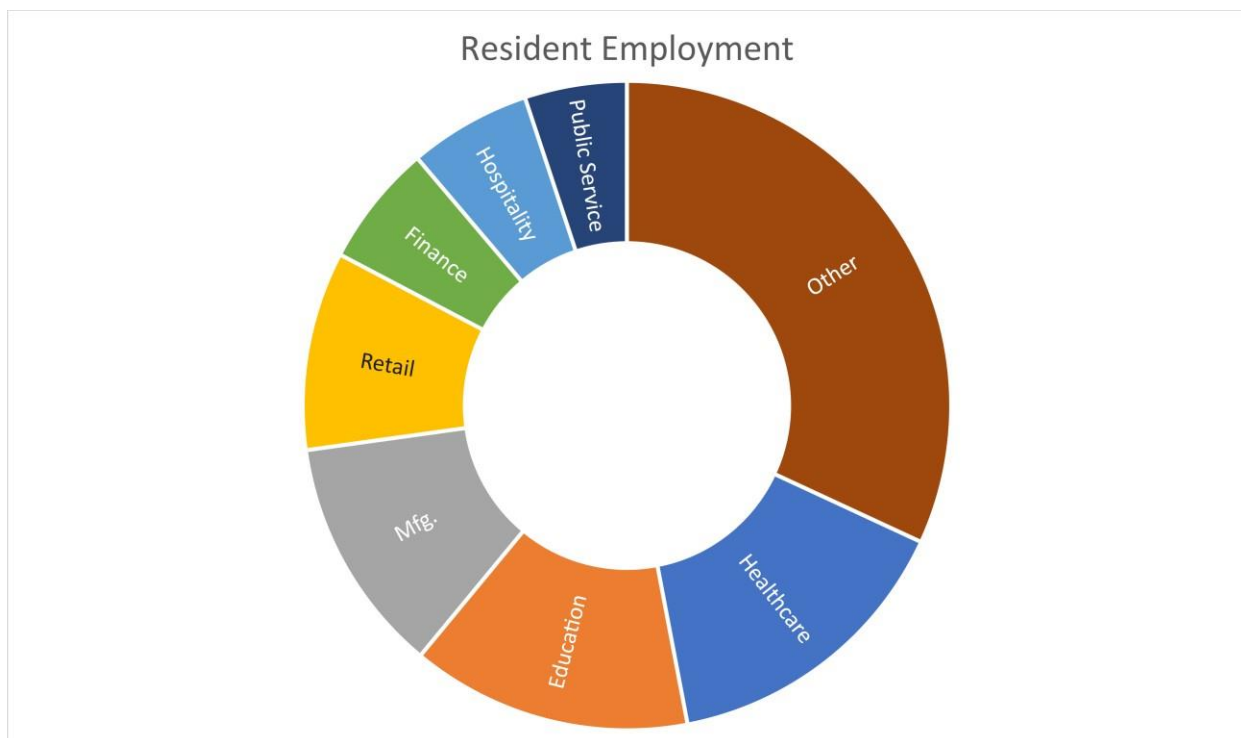
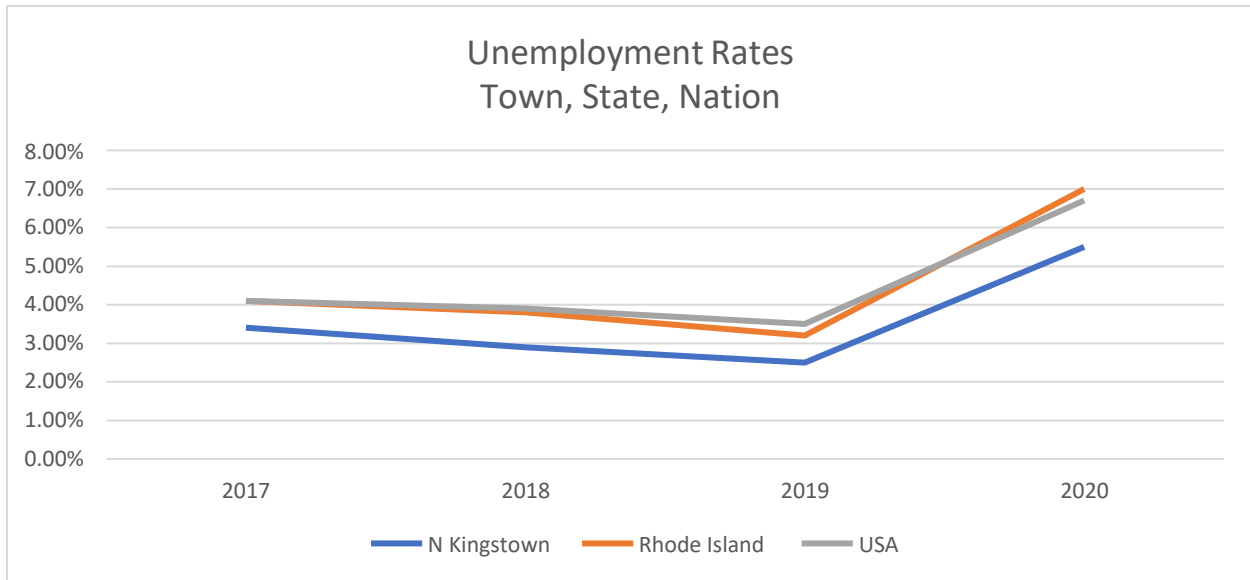
Special Needs **13%**

North Kingstown continues to mandate and incentivize affordable housing creation through our zoning ordinance and subdivision regulations.

The Town mandates inclusionary / zoning of 10% in any development creating five new dwelling units. Offsite locations can be used to satisfy the inclusionary requirement.

Community Statistics

Economics

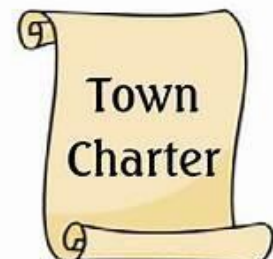


Government Structure, Budget Process, & Basis of Accounting

Government Structure

The Town operates under a Home Rule Charter adopted in 1954, and subsequently amended, providing for a Town Council/Town Manager form of government with a five-member Town Council headed by a Council President. All legislative powers of the Town are vested in the Town Council by the Charter, including the adoption of the Town budget, the ordering of any tax, making appropriations and transacting other business pertaining to the financial affairs of the Town.

The Town Manager is appointed by a majority vote of the Town Council for an indefinite term solely based on their executive and administrative qualifications. The Town Manager is the chief executive officer and head of the administrative branch of government. The Charter grants to the Town Manager the authority to appoint or remove all officers or employees of the Town except the Town Solicitor and School Department employees, to prepare and submit to the Town Council the annual budget and annual report of the Town, to recommend to the Town Council pay schedules for Town employees and to recommend to the Town Council the adoption of such measures as he or she may deem necessary for the health, safety, or welfare of the Town.



Government Structure, Budget Process, & Basis of Accounting

Budget Process

The budget process begins in November of each year. During this time, the needs and priorities of each department are discussed and determined. The Town Manager, Finance Director, and Department Directors discuss available resources and methods for implementation of needs. In December, Department Directors are provided worksheets to complete, requesting the resources needed to maintain operations and achieve agreed upon priorities. Once completed, these requests are returned to the Finance Director who compiles all request in a working document that is used by the Town Manager in the development of his/her proposed budget.

Once the Town Council has approved the Preliminary Budget, it is posted to the Town's website, where it is available for public review. In mid-April, a Preliminary Budget Hearing is scheduled where the public is invited to ask questions and make comments.

There are two ways to amend the budget once it has been passed. If there is a line-item change, the finance director and town manager must give their approval. If there is an interdepartmental transferal of funds or a request that would alter the total balance of the budget, a resolution from the Town Council is necessary.

The policies that govern the Town's budget process are derived from Article X, Financial Provisions of the Town Charter.

Budget Schedule

- | | |
|---------------------|---|
| • November 25, 2020 | Distribution of Operation Budget Forms to Department Heads |
| • December 14, 2020 | Joint Meeting with School Committee to discuss FY 22 Budget |
| • December 14, 2020 | Town Council Adoption of Budget Policy |
| • December 23, 2020 | Submission of Operating Budget Requests by Department Heads |
| • January 29, 2021 | Final Report of Capital Improvement Plan by Asset Management |
| • March 1, 2021 | Submission of Budgets from the School Committee and Library Trustees |
| • March 10, 2021 | Submission of Town Manager's Proposed Budget to Town Council |
| • March 12, 2021 | Town Council Meeting to discuss Town Manager's Budget |
| • March 15, 2021 | Budget Work Session and Adoption of Preliminary Budget by Town Council |
| • March 16, 2021 | Submission to RI Department of Municipal Affairs "Notice of Tax Rate" |
| • April 1 & 8, 2021 | Advertise "Notice of Tax Rate", "Budget Summary", &
Council Preliminary Budget Hearing |
| • April 14, 2021 | Town Council's Preliminary Budget Hearing |
| • April 26, 2021 | Deadline for submission of Petition to Town Council |
| • May 5, 2021 | Deadline for Final Approval of Town Council's Adopted Budget |
| • May 14, 2021 | Advertise Town Council's Adopted Budget |
| • May 25, 2021 | Deadline for submission of Final Petitions to Town Clerk |
| • June 3, 2021 | Deadline for verification of petition signatures |
| • June 8, 2021 | Budget Referendum, if requested by qualified elector petition |
| • June 19, 2021 | School to balance appropriation |

Government Structure, Budget Process, & Basis of Accounting

Basis of Accounting

A budget is a formal document that enables the Town to plan, measure the performance of Town services, and help the public understand where revenues come from and how they are spent. The budget is an invaluable tool that helps prioritize spending and manage money, as well as assist in identifying wasteful spending through planning and monitoring. The budget serves many purposes and addresses different needs depending on the user.

The **Basis of Accounting** indicates the timing of transactions for recognition in the financial statement. The Town of North Kingstown uses either the full accrual or the modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with Generally Accepted Accounting Principles (GAAP). The **Basis of Budgeting** is the same as the basis of accounting – the modified accrual basis.

Government funds are reported using the *modified accrual basis* of accounting. In general, the Town considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and other long-term obligations such as compensated absences and claims and judgments, are recorded only when payment is due.

The Town uses the following type of governmental funds. Annually appropriated funds are **bolded** below. The Financial Statement includes further detail of non-appropriated funds.

- **General Fund**
- **Debt Service Funds**
- Special Revenue Funds
- Capital Project Funds
- Permanent Funds
- Proprietary Funds
 - **Enterprise Funds**
 - Internal Service Funds
- Fiduciary Funds
 - Pension Trust Fund
 - OPEB Trust Fund
 - Private Purpose Trust Funds
 - Agency Funds



Government Structure, Budget Process, & Basis of Accounting (cont.)

Budgetary Control

The Town maintains extensive budgetary control. Costs of operations for all departments are appropriated through the annual budget process. Continuously throughout the year, revenues and expenditures are monitored to enable the Town to measure actual income and expenses against those projected in the budget. The appropriated budget is prepared by fund, department, and function.

Per R.I.G.L. 45-12-22.1 – 45-12-22.7 the Finance Director submits quarterly reports to the State Office of Municipal Affairs to certify the status of the municipal budget. The Chief Financial Officer at the School Department also certifies the status of the school district's budget. A corrective action plan is required within 30 days after completion of the quarterly status report if a year-end deficit is projected.



The Municipal Transparency Portal is a newly developed program that improves local government reporting required under RIGL 45-12-22.2 and 44-35-10 and the subsequent utilization of collected data. This has been a collaborative effort between state agencies, communities, and various stakeholders by analyzing what should be reported and in what detail, with efforts to ensure the process is as transparent and timely as possible while still delivering a content, accurate and comparable data

product readily accessible for public use.

Cost of Goods/Services

Purchase of Goods

Construction

<\$2,500

Department Head Approval

Department Head Approval

\$2,500 - \$5,000

Three (3) Written Quotes

\$2,500 - \$10,000

Three (3) Written Quotes

> \$5,000

Competitive Bid

>\$10,000

Competitive Bid

Competitive Bid

The Town maintains an encumbrance accounting system as another method of maintaining budgetary control. All purchases require a purchase requisition and a purchase order when possible.

When a contemplated purchase or contract for goods or services is the sum of less than \$2,500, the department head may order the item as needed.

Purchases or contracts for goods and service costing greater than \$2,500 up to \$10,000 (inclusive) for construction projects and up to \$5,000 (inclusive) for all other purchases, require the department head to solicit at least three written quotes for the item(s) to be purchased.

The Town publishes a notice inviting formal competitive bids for expenditures over \$10,000 for construction projects and over \$5,000 for all other purchases. Notices are placed on the Town's web site, local newspapers, the RI State website, and an e-procurement site run by the City of Newport, RI.

Fund Structure

Fund Structure

The Town's governmental functions and accounting system are organized and operated on a fund basis. A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objects. Each fund is considered a separate account entity, with operations accounted for in a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenue, expenditures, or expenses as appropriate. The Town's budgeted funds can be divided into two categories: *Governmental and proprietary*.

General Fund: The Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenues are derived primarily from real estate, personal property, and motor vehicle taxes, as well as other local taxes, federal and state aid, licenses, permits and fees, fines and forfeiture, and charges for goods and services. General government, public safety, public works, human services and outside agency contributions, public libraries, education, and capital functions are financed through these revenues. School Unrestricted Fund is reported as a function within the General Fund, under GASB 54, since its main financing source is derived from tax support.

Debt Service Fund: Accounts for the accumulation of financial resources for the payment of interest and principal on all government funded long-term debt, cost related to debt issuance, and other related cost on outstanding bonds and notes.



Special Revenue Fund: Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds include, but are not limited to Library Fund, State Grant Fund, Open Space Fund, Fire Special Revenue Fund & Senior Outreach.

Capital Projects Fund: Accounts for financial resources to be used for the acquisition, construction or renovation of capital facilities, or other equipment, that ultimately becomes a fixed asset of the Town.

Permanent Funds: Accounts for financial resources that are restricted to the extent that only earnings, and not principal, may be used for purpose that support the Town's Program.

Proprietary Funds: Enterprise and internal service funds. These funds account for activities that operate similarly to private sector business where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered through user charges, or periodically, through unrestricted net assets. The proprietary funds are reported on a full accrual basis of accounting.

Fiduciary Funds: Used to report assets held by the Town in a trustee or agency capacity and, therefore, cannot be used to support the Town's own Programs. Included as Fiduciary funds are Pension Trust Fund, OPEB Trust Fund, Private Purpose Trust Funds and Agency Funds.

Financial Policies

Financial Policies

The Town of North Kingstown has a responsibility to its citizens to carefully account for public funds, manage municipal finances wisely, and plan adequate funding for services and facilities desired and needed by the public. The town has established a formal set of financial policies to ensure that the public's trust is upheld. With these financial policies, the town has established the framework under which it conducts its financial affairs, ensuring that it is, and will continue to be, capable of funding and providing outstanding local government services.

Listed in the appendix of this document are the various Town Financial Policies

General Fund Revenue: Taxes & PILOT Payments

Taxes are the primary source of revenue for the Town's General Fund. Taxes are divided into two categories: Current and Prior Taxes and Other.

- *Current and Prior Taxes* are from general property taxes, which include real, motor vehicle and personal property.
- *Other* includes payments in lieu of taxes (PILOT), and interest collected on taxes paid after the due date.

The Town has two tax rates, one for Real Estate and Personal Property and one for Motor Vehicles. Rates for Fiscal Year 2022 are \$17.50 for real and personal property and \$22.04 for Motor Vehicles.

Rates are calculated on net assessed values; this is the value *after* exemptions. North Kingstown has multiple exemptions that are applied to property valuation. *A list of the exemptions can be found in the appendix of this document.*

Real property is assessed at 100% of value based on periodic revaluations performed by the Town's Assessor's Office. The most recent revaluation was a statistical valuation for December 31, 2018. There are two types of revaluations: Statistical, which are performed every 3 years, and a full evaluation that is performed every 9 years. A full evaluation will be performed for December 31, 2021



Motor Vehicles:

Based on Article 11 of the State Budget enacted on August 3, 2017, Motor Vehicles that are 15 years or older are no longer taxed. All other vehicles for the 2020 (FY 21) Tax Bill (based on the original legislation) are to be valued 80% (assessment ratio) the full NADA value. Under this legislation assessment ratio will decrease 5% annually.

Vehicles taxed in North Kingstown are provided a \$2,500 state exemption and \$2,500 municipal exemption (\$5,000 total). The exemption total will increase by \$1,000 annually until maxing out at \$6,000 in FY 2023.

This legislation effectively freezes the maximum revenue the Town can collect from Motor Vehicles Taxes to the FY 2017 levy.



General Fund Revenue

Historic Tax Rates and Net Assessed Values

	Actual FY 18	Actual FY 19	Actual FY 20*	Actual FY 21	Projected FY 22
Real Property	18.59	19.09	17.09	17.09	17.50
Personal Property	18.59	19.09	17.09	17.09	17.50
Motor Vehicles	22.04	22.04	22.04	22.04	22.04
Net Assessed Value (RE & PP)	3,897,767,320	3,932,039,315	4,530,520,745	4,605,744,23	4,630,364,090
% Change in NAV	0.65%	0.88%	15.22%	1.66%	0.05%

* year of statistical revaluation

Percentage Net Assessed Values by Class

	FY 18	FY 19	FY 20	FY 21
Residential	74.76%	78.23%	75.85%	76.00%
State Average	74.25%	74.82%	75.50%	76.24%
Commercial	16.17%	12.71%	16.23%	16.40%
State Average	16.70%	16.72%	16.84%	16.57%
Personal/Tangible	3.82%	3.97%	3.52%	3.84%
State Average	4.07%	4.02%	3.87%	3.99%
Motor Vehicle	5.25%	5.09%	4.40%	3.77%
State Average	4.99%	4.44%	3.79%	3.21%



	FY 18	FY 19	FY 20	FY 21
Median Household Income	\$89,250	\$89,874	\$89,311	\$89,874
Medium Home Value	\$330,000	\$365,000	\$374,500	\$379,492
Tax Rate	18.59	19.09	17.09	17.09
Medium Tax/Home	\$6,135	\$6,968	\$6,400	\$6,485
Medium Tax as % of Income	6.87%	7.75%	7.17%	7.22%

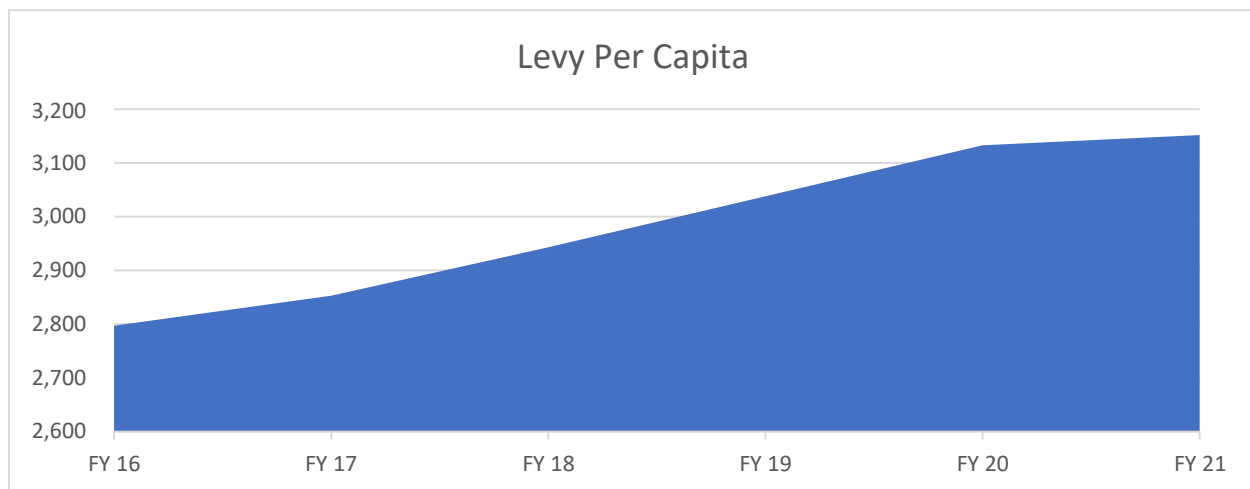
North Kingstown home prices continue to rise due to a strong local economy, excellent schools, and sound fiscal management.

FY 16 to FY 21 saw a 18.6% increase in medium home value

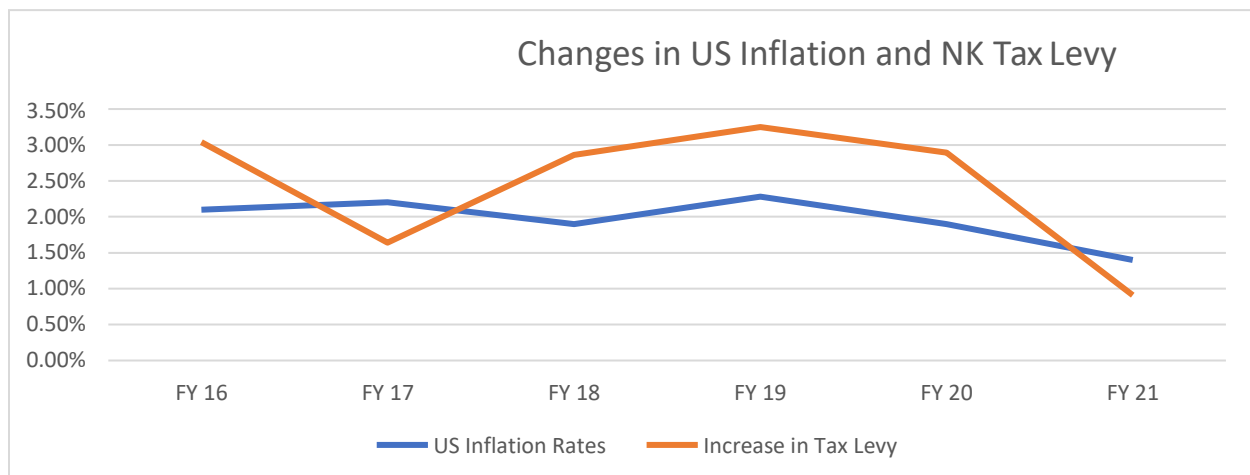
General Fund Revenue (cont.)

Historical Tax Levy and Inflation Changes

	FY 18	FY 19	FY 20	FY 21
Residential	\$55,673,531	\$61,869,786	\$61,430,197	\$62,172,596
Commercial	\$13,857,917	\$10,051,962	\$13,141,680	\$13,416,108
Personal/Tangible	\$2,928,052	\$3,140,888	\$2,854,728	\$3,136,817
Motor Vehicle	\$4,742,879	\$4,647,126	\$4,589,659	\$4,013,979
TOTAL	\$77,202,379	\$79,709,762	\$82,016,264	\$82,739,500



	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
US Inflation Rates	2.10%	2.20%	1.90%	2.28%	1.90%	1.40%
Increase in Tax Levy	3.04%	1.64%	2.86%	3.25%	2.89%	0.91%

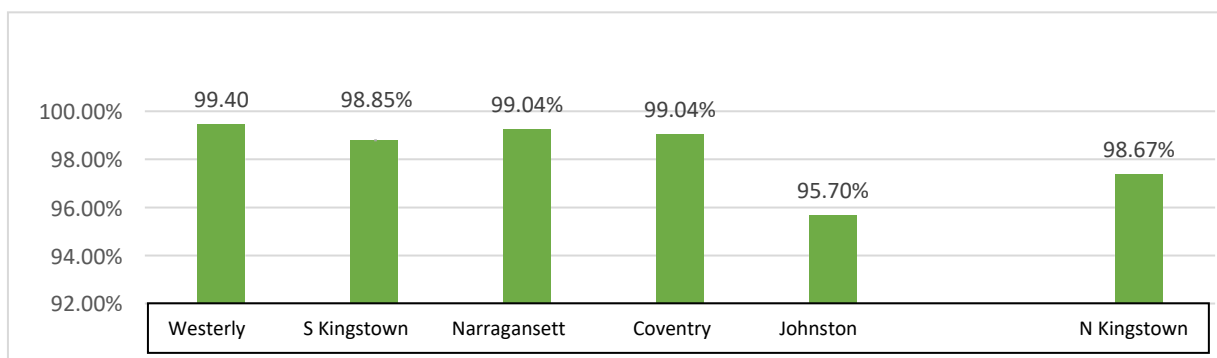


The Town has been able to increase the overall tax levy while keeping the tax rate stable due to the increased development, particularly in the Quonset Business Park.

General Fund Revenue (cont.)

Collection Rates

Taxes assessed and collected during the current year and within 60 days of the end of the fiscal year are recorded as revenue. Any taxes collected after this period are recorded in the year collected and classified as prior year collections. The collection rate is the estimated percentage of current year assessment that will be collected during this period. The collection rate can have a significant impact on a community's tax level. The impact of collection rates is shown in the following illustration:



Example: Community has budgeted current year tax revenue of \$75,000,000

Collection Rate Comparisons (FY 2019)

Required Levy to Meet Revenue Budget of Example

Collection Rate	Levy	Revenue
95.00%	\$ 78,947,368	\$ 75,000,000
96.00%	\$ 78,125,000	\$ 75,000,000
97.00%	\$ 77,319,588	\$ 75,000,000
97.50%	\$ 76,923,077	\$ 75,000,000
98.00%	\$ 76,530,612	\$ 75,000,000
98.25%	\$ 76,335,878	\$ 75,000,000
98.50%	\$ 76,142,132	\$ 75,000,000
98.75%	\$ 75,949,367	\$ 75,000,000
99.00%	\$ 75,757,576	\$ 75,000,000

As a result of the Covid pandemic, the Town experienced a reduction of tax payments in the fourth quarter of FY 2020. This was particularly noticeable with Motor Vehicle Taxes.

The Town also delayed the annual tax sale to FY 21.

North Kingstown's Historic Collection Rates

	FY 16	FY 17	FY 18	FY 19	FY 20
Real	98.24%	98.26%	98.12%	98.55%	98.48%
Personal	94.73%	96.34%	96.71%	96.69%	96.98%
MV	85.66%	86.83%	87.37%	90.70%	89.86%
Total	97.27%	97.41%	97.41%	98.67%	98.67%

The Town's goal is to have a combined collection rate of 98.75%.

General Fund Revenue: Taxes

	Actual FY 19	Actual FY 20	Budget FY 21	YTD (Jul-Dec) FY 21	Proposed FY 22	% Change
Real	\$ 71,169,733	\$ 73,410,211	\$ 74,376,052	\$ 40,975,594	\$77,107,531	3.67%
Personal	3,037,002	2,778,232	3,012,321	2,040,733	2,859,361	-5.08%
MV	4,241,941	4,124,088	3,611,870	2,652,673	3,200,000	-11.40%
	\$ 78,448,676	\$ 80,312,531	\$ 81,000,243	\$ 45,669,000	\$ 83,166,892	2.67%
Prior Year Collections	1,999,768	1,611,876	1,500,000	535,911	1,400,000	-6.67%
Interest on Late	466,271	382,618	300,000	202,215	350,000	16.67%
	\$ 80,914,715	\$ 82,307,025	\$ 82,800,243	\$ 46,407,126	\$ 84,916,892	2.56%

	Collection Rate				Tax Rate			
	FY 19	FY 20	FY 21	FY 22	FY 19	FY 20	FY 21	FY 22
Real	98.55%	98.48%	98.40%	98.75%	19.09	17.09	17.09	17.50
Personal	96.69%	96.98%	96.03%	97.00%	19.09	17.09	17.09	17.50
MV	90.70%	89.86%	89.98%	90.00%	22.04	22.04	22.04	22.04
Total	98.67%	98.90%	97.90%	98.11%				

Rhode Island municipalities are limited to no more than a four percent (4.0%) per annum growth in the value of their property tax levy per RI GS 44-5-2. This limit is based on Real & Personal only.

Tax Levy				
	FY 19	FY 20	FY 21	FY 22
Real	\$71,921,748	\$74,539,744	\$75,588,704	\$78,083,576
Personal	3,140,888	2,864,875	3,136,817	2,947,795
MV	4,647,126	4,589,704	4,013,979	3,555,556
	\$79,709,762	\$81,994,323	\$82,739,500	\$84,525,376

Where Your Tax Go



School 61.0%



Town & Library 35.1%



Debt 3.9%

Taxes were reduced by \$1,595,464 because of various exemptions authorized by the Town Council.

General Fund Revenue: Prior Year Taxes and Interest

The Town of North Kingstown makes every effort to collect taxes when due. These efforts include an annual tax sale and transfer of uncollected motor vehicle and personal property taxes to outside legal and collection agencies.

Taxes paid past the due date are charged interest at an annual rate of 12% or 1% per month.



The Revenue office has focused on collection over the last year. This includes working with our outside collection agency, regularly scheduling tax sales, and most recently, participation in the State's Income Tax Refund Offset program. In July 2020 we started working with an outside collection agency.

In FY 2020 we experienced the impact of the Covid-19 has on tax collections. Collection rates on motor vehicle taxes have been impacted the most, as RI DMSV suspended registration blocks during the pandemic. The town postponed the annual tax sale due to the economic impacts facing many taxpayers. A tax sale for FE 20 & 21 is currently scheduled for June 2021.

Uncollected taxes as of June 30th

Uncollected Taxes

Year	6/30/2020	6/30/2019	6/30/2018	6/30/2017
2020	\$ 1,831,581			
2019	\$ 280,544	\$ 1,579,371		
2018	\$ 119,161	\$ 192,576	\$ 1,162,993	
2017	\$ 140,613	\$ 177,793	\$ 356,967	\$ 1,847,271
2016	\$ 141,049	\$ 165,935	\$ 222,972	\$ 356,093
2015	\$ 97,696	\$ 121,715	\$ 137,162	\$ 160,575
2014	\$ 89,493	\$ 95,936	\$ 109,750	\$ 127,893
2013 & Prior	\$ 272,488	\$ 324,490	\$ 448,101	\$ 466,182
	\$ 2,972,625	\$ 2,657,816	\$ 2,437,945	\$ 2,958,014



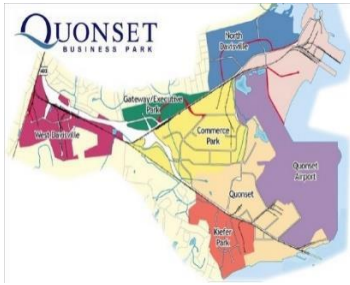
In FY 2017 the Town Council passed ordinance No. 17-10 that allows a waiver of interest on past due taxes. The waiver is only available for real property that is the primary resident of the taxpayer and has been for the past five years. The resident must show that they have not had a late payment in five years immediately preceding the tax payment which is overdue.

In calendar year 2020 a waiver was granted to one (1) taxpayer for \$11.38. In 2019 there were eight (8) waivers totaling \$317.99.

In 2020 the Tax office initiated an effort to identify overpayments, locate the taxpayers that made the payments and refund the overpayment to them. As part of this initiative the tax office refunded \$94,462.10.



General Fund Revenue: Payments in Lieu of Taxes (PILOT)



The Quonset Business Park is one of the premiere business parks in New England. It is in North Kingstown, on 3,212 acres that was formerly the Quonset Point Naval Air Station. The Quonset Development Corporation (QDC), a quasi-state agency, is responsible for the development and management of the business park. The Town of North Kingstown considers QDC to be a partner and two (2) council members sit on QDC's Board of Directors.

The Quonset Business Park (QBP) is home to over 200 businesses, providing more than 12,000 jobs.

The park includes the Port of Davisville, which is one of the top ten auto importers in North America.



Many of the businesses located within the park have direct arrangements with the Town of North Kingstown to make a payment in lieu of taxes (PILOT). Much of the property in the business park is owned by QDC. QDC also has a PILOT agreement with the Town of North Kingstown.



RI FY 21 budget included \$20 million for upgrades at Port of Davisville.

Quonset is home to one of every six manufacturing jobs in Rhode Island.

Electric Boat to add 1,500 job at Quonset by 2025.

Bryant University study reports:

- QBP generates \$1.28 billion in annual income for RI families
- \$128 .8 million in taxes
- Is responsible for 7% of state's GDP.



Steve King: QBP Executive Director

General Fund Revenue: Payments in Lieu of Taxes (PILOT) (cont.)

Pilot Revenue

	Actual FY 18	Actual FY 19	Actual FY 20	Budget FY 21	Proposed FY 22	% Change
QDC	-	1,326,993	1,483,701	1,068,294	1,017,680	-4.74%
QDC-Other	-	1,548,964	1,530,136	2,608,562	3,035,188	16.35%
	\$ 2,855,799	\$ 2,875,957	\$ 3,013,837	\$ 3,676,856	\$ 4,052,868	10.23%

QDC Other PILOT - Paid Directly to Town

	Actual FY 19	Actual FY 20	Budget FY 21	Proposed FY 22
Electric Boat	722,286	684,377	1,670,000	1,960,000
Edesia*	82,222	7,521	15,324	23,105
Flex Tech	-	-	65,000	115,500
Finlay	65,000	70,000	75,000	80,000
Ocean State Job Lot*	512,976	462,138	462,138	521,678
Nexamp	7,500	7,500	7,500	7,500
Hexagon*	158,980	158,600	158,600	162,405
Infinity	-	140,000	155,000	165,000
	1,548,964	1,530,136	2,608,562	3,035,188

*payment is based on tax rate

QDC leases land and property to various tenants in the park. The QBP PILOT Program requires payments to the Town in an amount equal to 15% collected. The projected amount for FY 22 is provided to the Town by Quonset Business Park staff.



As part of the QBP PILOT program the town and QDC have a municipal service agreement (MSA) where the town pays a portion or common area maintenance that includes roadways, storm drainage, beaches, bike paths, and some parking. See MSA expenditures section page 90 for more details.

General Fund Revenue: Department Revenues: Town Clerk

Town Clerk	Actual	Actual	Actual	Jul-Dec	Budget	Mgr.	%
	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Liquor Licenses	58,061	60,759	65,960	54,400	65,800	65,750	-0.08%
Victualling	8,081	8,975	8,075	7,860	8,500	8,100	-4.71%
Sunday Sales	6,450	5,750	5,575	900	6,300	5,750	-8.73%
Trailer	3,000	3,000	3,150	0	3,000	3,100	3.33%
Peddlers	5,555	5,200	2,205	150	2,000	3,500	75.00%
Dog & Kennel	14,373	13,747	10,431	3,286	16,010	12,000	-25.05%
All Other Licenses	11,846	10,833	8,914	5,646	11,580	10,000	-13.64%
Recording Fees	251,295	229,629	301,334	194,062	245,000	275,000	12.24%
R. Estate Transfer Fees	459,604	418,230	585,245	404,296	575,000	600,000	4.35%
Copies	10,894	11,725	13,580	5,578	12,500	12,500	0.00%
Misc.	22,738	21,429	540,448*	13,677	20,000	25,000	25.00%
TOTAL:	851,897	789,277	1,544,917	689,855	965,690	1,020,700	5.70%

Real estate transfer fees are charged on the transfer of property.

The Town retains 47.83% of fees associated with real property and 78.57% of fees associated with mobile homes.

Previously the Town transferred 15.932% of Transfer Fees into a fund for open/public space. In November 2018, the Town Council approved an ordinance that would have the amount transferred into this account to be set by the Town Council during budget deliberations.

Recording fees vary based on the type. The amount that is shared with the State also varies.

*Includes onetime transfer and there is an offsetting item in department's expenditure

General Fund Revenue: Department Revenues: Probate Court

Courts: Probate	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Probate Fees	35,387	49,916	37,320	23,449	45,000	45,00	0.00%
Probate Advertising	3,167	3,299	3,087	1,575	3,500	3,500	0.00%
	38,554	53,21	40,407	25,024	48,500	48,50	0.00%



The Probate Judge is appointed by the Town Council. The Court handles wills and estate administration as well as family matters such as adult and minor Guardianships.

FY 2018: 16 sessions of Probate Court & 161 new cases.

FY 2019: 14 sessions of Probate Court & 144 new cases.

FY 2020: 12 sessions of Probate Court & 129 new cases.

Honorable Brian A. Fielding, Probate Judge

Judge Fielding is a partner at Adler, Cohen, Harvey, Wakeman, Guekguezian, LLP
Bar Admissions

- Rhode Island
- Massachusetts
- Connecticut
- US Supreme Court

Member RI Probate Judge Association



General Fund Revenue: Department Revenues: Public Safety

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Police							
Licenses & Fees	3,336	3,736	10,207	5,413	3,550	8,500	139.44%
Fines	270	266	200	56	350	300	-14.29%
Police Detail	503,430	1,061,096	1,398,274	392,318	800,000	800,000	0.00%
VIN Check	9,280	9,340	6,720	1,070	9,000	5,000	-44.44%
DEA	-	16,009	8,079	3,141	-	5,000	0.00%
Misc. Revenue	18,290	5,381	6,438	12,450	7,650	7,700	0.65
	534,606	1,095,828	1,429,918	414,448	820,550	826,500	0.73%
Harbor Master							
Mooring Fees	106,078	102,094	101,329	2,770	105,000	105,000	0.00%
Mooring Waitlist	515	310	259	115	500	400	-20.00%
Trans Moorings	1,190	1,680	2,415	2,092	2,000	2,000	0.00%
Dock Fees	13,200	14,286	22,120	8,632	14,500	15,000	3.45%
	120,983	118,370	126,123	13,609	122,000	122,400	0.33%
Animal Control							
Fines	770	1,308	632	776	750	750	0.00%
Adoptions	1,100	2,250	2,250	975	1,750	2,000	14.29%
Donations	-	-	12,857	-	-	100	0.00%
	1,870	3,558	15,739	1,751	2,500	2,850	14.00%
Transfer from Rescue	530,075	600,000	600,000	300,000	600,000	600,000	0.00%
	1,187,534	1,817,756	2,171,780	729,808	1,545,050	1,551,750	0.43%



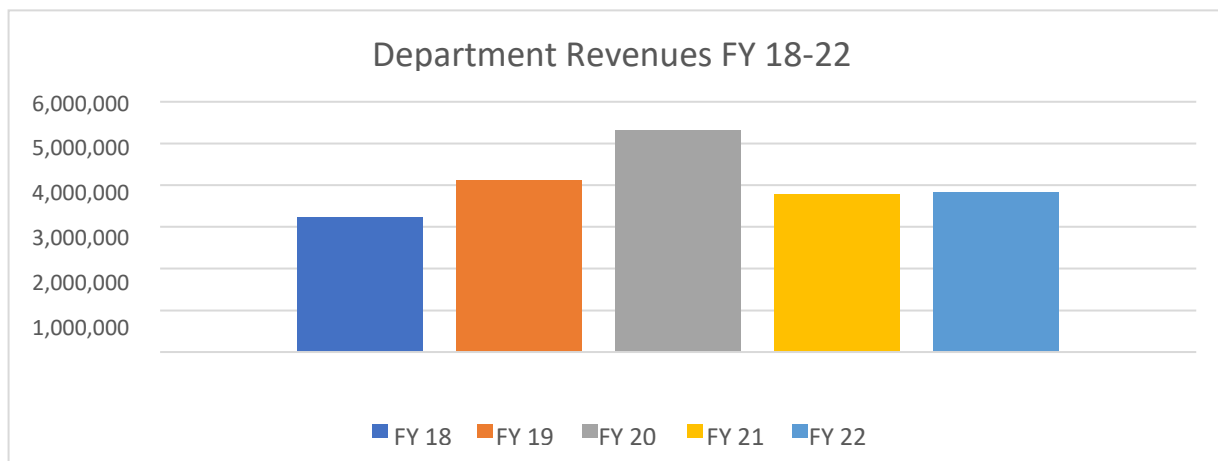
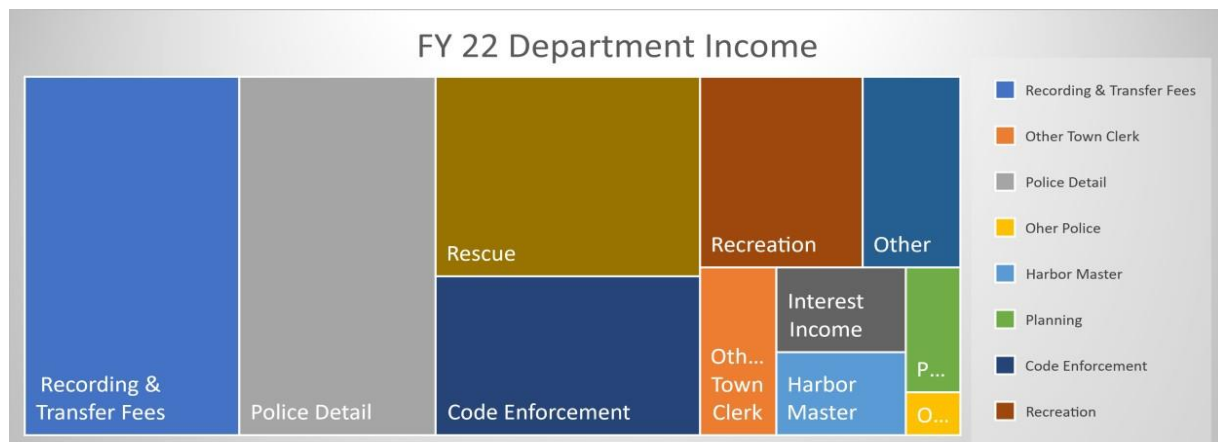
General Fund Revenue: Department Revenues: Other

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Planning							
Sale of Regs	6,650	5,610	10,130	-	7,500	7,500	0.00%
Steno Fees	-	-	-	-	16,000	16,500	3.13%
Review Fees	39,390	52,892	14,020	-	35,000	35,000	0.00%
Zoning Fees	22,985	20,225	28,895	19,785	20,000	25,000	25.00%
Cluster Fees	-	-	800	-	-	-	0.00%
	69,025	78,727	53,845	19,785	78,500	84,000	7.01%
Code							
Building Permits	293,470	332,074	337,466	219,104	275,000	320,000	16.36%
Electrical Permits	46,904	68,778	85,678	26,977	75,000	80,000	6.67%
Plumbing Permits	23,718	27,227	27,000	11,583	25,000	30,000	20.00%
Mech Permits	41,979	63,965	72,591	38,042	60,000	70,000	16.67%
Late Permit Fees	18,279	4,200	6,093	1,050	10,000	5,000	-50.00%
Re-inspection	250	150	-	-	-	-	n/a
CO Fees	11,000	200	-	-	5,000	2,500	-50.00%
	435,600	496,594	528,828	296,756	450,000	507,500	12.78%
Finance							
Tax Certi & GIS	22,164	21,075	30,439	20,800	25,000	25,000	0.00%
Interest & Div.	176,625	358,717	449,472	54,684	224,311	125,000	-44.27%
Misc. Income	139,215	108,217	504,635	11,146	100,000	124,222	24.22%
	338,004	488,009	984,546	86,630	349,311	274,222	-21.50%
Recreation							
Playground	-	-	115,054	58,013	-	70,000	n/a
Programing	297,949	372,001	41,099	24,070	325,000	200,000	-38.46%
Basketball	-	-	86,501	34,356	-	35,000	n/a
Beach Stickers	-	-	23,640	12,194	-	15,000	n/a
Space Rental	-	-	8,863	6,229	-	40,000	n/a
Grant Revenue	-	-	-	3,000	-	20,000	n/a
	297,949	372,001	275,157	137,862	325,000	380,000	16.92%
Assessment	-	-	110	137	100	125	25.00%
Public Works	5,058	32,916	86	12,963	10,000	10,000	0.00%



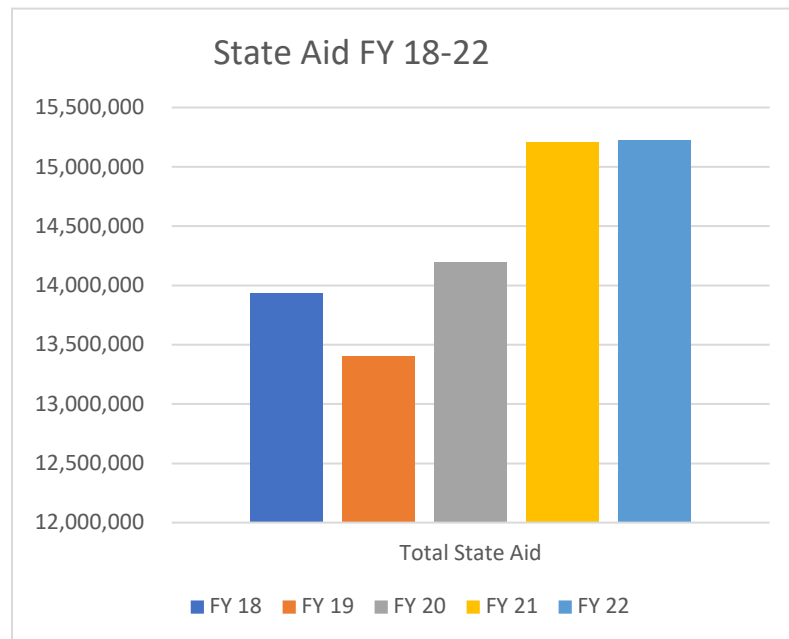
General Fund Revenue: Department Revenues: Summary

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Town Clerk	851,897	851,897	1,544,917	689,855	965,690	1,020,700	5.70%
Probate Court	38,554	53,215	40,407	25,024	48,500	48,500	0.00%
Police	534,606	1,095,828	1,429,918	414,448	820,550	826,500	0.72%
Harbor Master	120,983	118,370	120,983	13,609	122,000	122,400	0.33%
Animal Control	1,870	3,558	15,739	1,751	2,500	2,850	14.00%
Transfer from Rescue	530,075	530,075	600,000	600,000	600,000	600,000	0.00%
Planning	69,025	78,727	53,845	19,785	78,500	84,000	7.01%
Code Enforcement	435,600	496,594	528,828	296,756	450,000	507,500	12.78%
Finance	338,004	488,009	984,546	86,630	349,311	274,222	-21.27%
Recreation	297,949	372,001	275,157	137,862	325,000	380,000	16.92%
Assessment	-	-	110	-	100	125	25.00%
Public Works	5,058	32,916	86	18,760	10,000	10,000	0.00%
TOTAL:	3,223,621	4,121,190	5,594,536	2,304,480	3,772,201	3,877,575	2.79%



General Fund Revenue: State Revenues

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
MV Base	443,350	539,103	596,570	267,753	868,239	1,280,109	47.44%
MV Phase	192,589	192,589	192,589	192,589	192,589	192,589	0.00%
PILOT	1,737	1,762	1,136	453	1,086	1,100	1.29%
PubSvc	328,695	331,080	329,948	326,401	329,948	330,000	0.02%
Hotel	122,608	115,196	112,940	45,562	100,000	75,000	-25.00%
Meal & Bev	627,128	662,641	627,456	213,799	621,213	625,000	0.61%
Library	239,003	278,709	297,091	80,921	297,608	301,066	1.16%
Library Cons	27,435	26,684	-	-	-	-	0.00%
Covid Aid	-	-	-	258,821	-	110,000	0.00%
Airport	93,217	43,930	45,491	-	30,000	30,000	0.00%
Int Savings	-	-	-	-	-	541,602	n/a
School Aid	10,749,543	10,124,913	10,486,289	5,097,429	11,808,025	11,286,140	-4.42%
Housing Aid	1,115,384	1,038,497	1,502,360	968,205	958,530	894,465	-6.68%
TOTAL:	13,940,689	13,355,104	14,191,870	7,451,933	15,207,238	15,667,071	3.02%



General Fund Revenue: Other

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Cell Tower	356,325	555,495	397,273	183,713	425,000	395,000	-7.06%
SAFER Grant	254,299	633,120	491,835	-	154,442	-	-100.00%
Gain/Disposa	-	-	21,818	-	-	300,000	n/a
Fund Balance	-	-	-	500,000	1,000,000	350,000	-65.00%
Fund Balance	-	-	-	-	-	500,000	n/a
Transfers In	-	-	308,440	-	50,000	206,500	313.00%
TOTAL:	610,624	1,188,615	1,219,366	683,713	1,629,442	1,751,500	7.49%



The Town rents space on its buildings and property to cell phone service providers. Currently the Town has agreements with SBA Communications, Crown Castle, T-Mobile, CC Holdings and AT&T. These agreements are land leases and revenue sharing. The merger of T-Mobil and Spring has result in a reduction of shared revenue.

North Kingstown is continuously looking to the future. As a result, it funds known future expenses when possible. The FY 22 budget includes several transfers from these funds. Below is a detail list of the transfer amount, the fund balance on June 30, 2020, and the use of each of these transfers.

Transfers In	Transfer Amount	Fund Balance	Use
Land Record Preservation	23,000	538,032	Record Preservation
Assigned Fund Bal: Codification	10,000	12,450	Codification
Community Center	10,000	68,886	New Community Center
Public Space	150,000	1,454,360	Playground Equipment
Muni Court	<u>13,500</u>	11,354	Police Equipment
	206,500		

Due to the COVID-19 virus and a desire to maintain current tax rates, the Town Council has authorized use of \$1,000,000 from fund balance in FY 2021. \$500,000 was for the budget and \$500,000 was for the School Department to address Covid-19 issues. The School Department has received funds from other sources and is projecting a surplus more than \$1 million for FY 21. The School Committee has elected to return the \$500,000 to the Town. These funds are being used to fund the School's FY 22 capital request.

To avoid a significant tax increase and continue dependence on Fund Balance, the Town has elected to phase out use; this plan calls for \$350,000 in FY 22 and \$100,000 in FY 23.

The Town does have a formal fund balance formula, which is located with other financial and budget policies in the appendix of this document.

General Fund: Revenue from Allocated Expenses

The Town's Enterprise funds receive support from general fund operations. These include but are not limited to administration, technology, and finance services.

	Golf Course	Club House	Allen Harbor	Water	Sewer	Transfer Station	Municipal Court	Library
Town Council	708	-	708	1,416	1,416	-	-	708
Town Mgr.	9,948	6,632	3,316	9,948	6,632	3,316	-	6,632
Personnel	2,899	-	725	2,899	1,450	725	-	725
Town Clerk	-	-	-	5,250	5,250	5,250	52,498	-
Finance	20,614	10,307	10,307	51,536	51,536	20,614	20,614	30,921
PW Admin	4,062	-	4,062	4,062	20,309	20,309	-	8,123
PW Engineering	3,777	-	7,555	3,777	3,777	3,777	-	3,777
PW Facilities	14,260	-	28,520	28,520	14,260	-	14,260	42,780
Recreation	67,626	45,084	22,542	-	-	-	-	-
Technology	7,981	7,981	7,981	55,870	39,907	7,981	7,981	23,597
Legal	-	1,950	1,950	9,750	9,750	1,950	-	1,950
	131,875	71,954	87,666	173,028	154,287	63,922	95,353	119,213

Total Allocation Cost Revenue: \$897,298

Allocation Method

	Golf Course	Club House	Allen Harbor	Water	Sewer	Transfer Station	Municipal Court	Library
Town Council	1.00%	0.00%	1.00%	2.00%	2.00%	0.00%	0.00%	1.00%
Town Manager	3.00%	2.00%	1.00%	3.00%	2.00%	1.00%	0.00%	2.00%
Personnel	2.00%	0.00%	0.50%	2.00%	1.00%	0.50%	0.00%	0.50%
Town Clerk	0.00%	0.00%	0.00%	1.00%	1.00%	1.00%	10.00%	0.00%
Finance	2.00%	1.00%	1.00%	5.00%	5.00%	2.00%	2.00%	3.00%
PW Admin	1.00%	0.00%	1.00%	1.00%	5.00%	5.00%	0.00%	2.00%
PW Engineering.	1.00%	0.00%	2.00%	1.00%	1.00%	1.00%	0.00%	1.00%
PW Facilities	1.00%	0.00%	2.00%	2.00%	1.00%	0.00%	1.00%	3.00%
Recreation	15.00%	10.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Technology	1.00%	1.00%	1.00%	7.00%	5.00%	1.00%	1.00%	5.00%
Legal	0.00%	1.00%	1.00%	5.00%	5.00%	1.00%	0.00%	1.00%

General Fund: Revenue from Allocated Expenses (cont.)

	Total Budget	Adj	Adj Budget
Town Council	70,805	-	70,805
Town Manager	331,603	-	331,603
Personnel	1,557,509	(1,412,554)	144,955
Town Clerk	524,980	-	524,980
Finance	1,929,766	(899,050)	1,030,716
PW Admin	406,170	-	406,170
PW Engineering	377,726	-	377,726
PW Facilities	1,425,980	-	1,425,980
Recreation	919,212	-	919,212
Technology	798,143	-	798,143
Legal	195,000	-	195,000

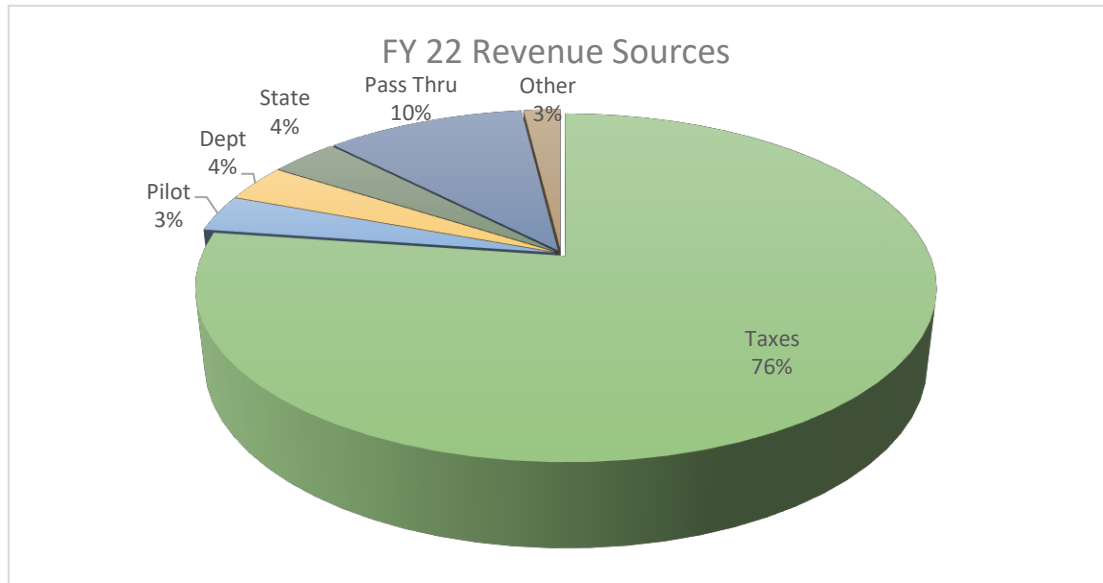


- Technology allocation to library is only for software cost of \$471,942
- Finance allocation does not include cost for property & liability Insurance and termination
- Personnel allocation does not include workers comp Insurance, retirement healthcare, and unemployment
- Recreation allocation to Golf Course, Club House, & Allen Harbor is only for wages & benefits of \$450,842

General Fund Revenue: Summary

	Actual FY 18	Actual FY 19	Actual FY 20	Budget FY 21	Mgr. FY 22	% Change
Taxes	75,209,793	78,448,676	80,312,531	81,000,243	83,166,892	2.67%
Prior Year Taxes	1,667,303	1,999,768	1,611,876	1,500,000	1,400,000	-6.67%
Interest on Late Pay	411,373	466,271	382,618	300,000	350,000	16.67%
QDC-Pilots	2,855,799	2,875,957	3,013,837	3,676,856	4,052,868	10.23%
Town Clerk	851,891	789,277	1,544,917	965,690	1,020,700	5.70%
Probate Court	38,554	53,215	40,407	48,500	48,500	0.00%
Police	534,606	1,095,828	1,429,818	820,550	826,500	0.73%
Harbor Master	120,893	118,370	126,123	122,000	122,400	0.33%
Animal Control	1,870	3,558	15,739	2,500	2,850	14.00%
Ambulance	530,075	600,000	600,000	600,000	600,000	0.00%
Planning	69,025	78,727	53,845	78,500	84,000	7.01%
Code Enforcement	435,600	496,594	528,828	450,000	507,500	12.78%
Finance	338,004	488,009	984,546	349,311	274,222	-21.50%
Recreation	297,949	372,001	275,157	325,000	380,000	16.92%
Assessment	-	-	110	100	125	25.00%
Public Works	5,058	32,916	86	10,000	10,000	0.00%
MV Base	443,350	539,103	596,570	868,239	1,280,109	47.44%
MV Phase Out	192,589	192,589	192,589	192,589	192,589	0.00%
State-Pilot	1,737	1,762	1,136	1,086	1,100	1.29%
Pub Service	328,695	311,080	329,948	329,948	330,000	0.02%
Hotel, Meal & Bev	749,736	777,837	740,396	721,213	700,000	-2.94%
Covid-19	-	-	-	-	110,000	
Airport	93,217	43,930	45,491	30,000	30,000	0.00%
School Housing Aid	1,115,384	1,038,497	1,502,360	958,530	894,465	-6.68%
Interest Savings	-	-	-	-	541,602	n/a
Library Const Aid	27,435	26,684	-	-	-	n/a
Other	610,624	1,188,615	1,219,366	1,629,442	1,751,500	7.49%
Allocated Cost	-	532,070	573,860	361,512	897,298	148.21%
	86,930,560	92,571,334	96,122,154	95,341,809	99,575,220	4.44%
Pass Thru: Library	239,003	278,709	297,091	297,608	301,066	1.16%
Pass Thru: School	10,749,543	10,124,913	10,486,289	11,808,025	11,286,140	-4.42%
Total Pass Thru	10,988,546	10,403,622	10,783,380	12,105,633	11,587,206	-4.28%
Total Revenues	97,919,106	102,974,956	106,905,534	107,447,442	111,162,426	3.46%

General Fund Revenue: Summary (cont.)

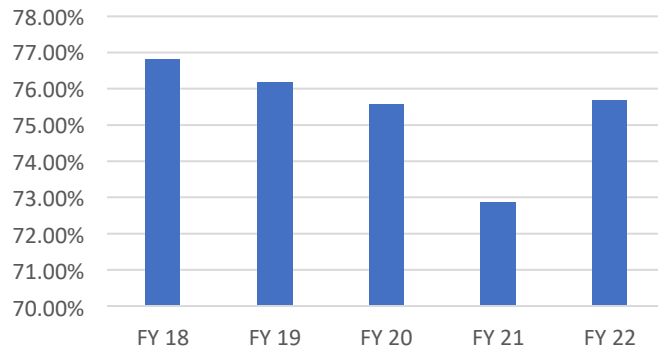


THE STATE FACES ITS OWN FINANCIAL ISSUES WHICH IMPACTS AID TO MUNICIPALITIES AND DEPENDENCE ON TAX AND PILOT GROWTH IS UNSUSTAINABLE.

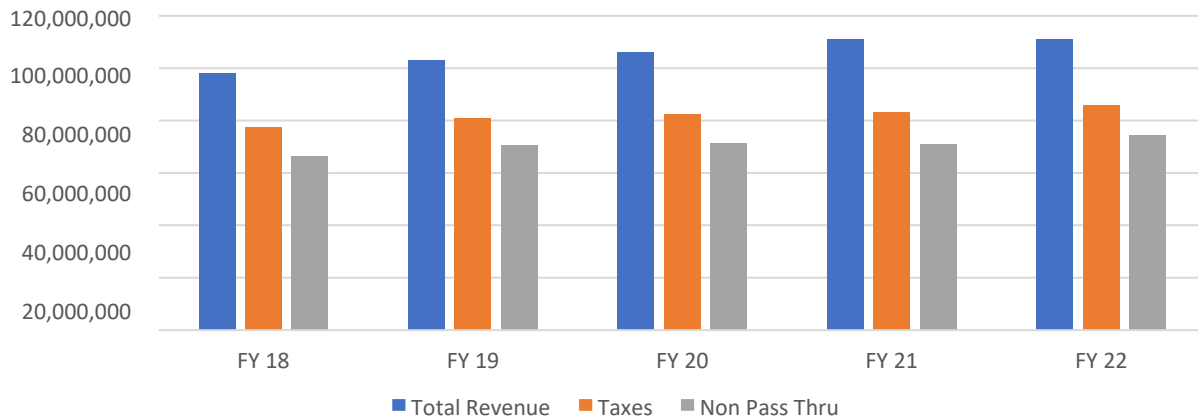
ELIMINATING SERVICES IS A SHORT TERM SOLUTION THAT WILL HAVE A LONG TERM NEGATIVE IMPACT ON OUR COMMUNITY.

THE TOWN MUST DEVELOP OTHER SOURCES OF REVENUES, THAT MAY INCLUDE A REVIEW OF CURRENT FEES FOR SERVICES.

Taxes as % of Total Revenues



Revenues by Type



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General Fund Expenditures

North Kingstown uses the modified accrual basis of accounting and under this method expenditures are recorded at the time liabilities are incurred.

Budgeted amounts are encumbered when contracts are signed for goods or services. At year-end, amounts which are encumbered but not yet expended are carried over to be paid when the goods or services are received. These amounts are included in budget-based expenditures for the fiscal year in which they are encumbered, rather than the year in which goods or services are received. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

With the launch of the Town's new website, monthly listings of all non-payroll checks issued are posted within the finance department page. This along with various financial information such as monthly budget reports and annual debt service schedules are posted regularly. The Town of North Kingstown is committed to transparency and the benefits it brings to local government. Fiscal year 2020 financial results were issued in the form of a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

The Town is working with Rhode Island's Office of Municipal Finance and their transparency portal. Information is uploaded to the state on a quarterly basis. All municipalities are required to report on the same method.

Included in the various initiatives of the Town is the creation of a Vendor Self-Service portal. This will allow vendors to submit invoices electronically and receive payment via ACH. Vendors will also be able to check the status of their invoices online. This will improve efficiency and security in processing accounts payable. A limited group of vendors will be participating in this starting July 1, 2021 as part of our testing period.

In addition to posting bids/RFPs on the Town and State of Rhode Island Purchasing websites, the Town began posting on the Rhode Island Purchasing Group e-procurement platform three years ago. This is operated by the City of Newport and offered to all Rhode Island municipalities at no charge. The current site www.bidnet.com reaches vendors from across the country giving the Town a greater opportunity to receive competitive pricing for purchases/projects.

Government must always be accountable to the people. Citizens need to know what their representatives are doing, where their tax dollars are going, and how government is handling various issues.

Government has an obligation to provide information and citizens have the right to request information from its leaders.



General Fund Expenditures: Town Council

The Town Council consists of five members elected from the town at large and serves a term of two years. The Town Charter has established a term limit in that no person may serve on an elected or appointed body for more than twelve years and that the person shall not be reelected or reappointed to that body for two consecutive years thereafter.

The next election of Town Council members is November 2022.

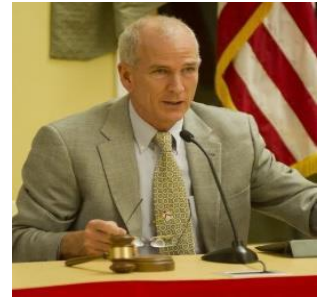
The current members, time served, and appointments are as follows:



Gregory Mancini
President
2018-current



Mary Brimer
Member
2018 – current



Kerry P. McKay
Member
2012 - current



Kimberly Ann Page, Ed.D.
Member
2020-current



Katherine Anderson
President Pro Tempore
2020-current

*Service is running for public office with the explicit and
limited goal of serving your neighbors*
S.E. Cupp

General Fund Expenditures: Town Council (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
President	13,630	5,700	5,800	2,900	5,800	5,800	0.00%
Council Members (4)	-	12,700	14,883	7,600	15,200	15,200	0.00%
Town Sergeant	-	2,626	1,775	495	5,000	5,000	0.00%
	13,630	21,026	22,458	10,995	26,000	26,000	0.00%
Benefits							
Payroll Taxes	1,003	1,325	1,253	648	1,989	1,989	0.00%
Operations							
Conferences	645	-	358	-	-	-	n/a
Travel	69	-	-	-	-	-	n/a
Dues -RILCT	21,551	11,071	11,625	12,206	11,625	12,816	10.25%
Contingency	14,126	43,233	6,116	38,840	30,000	30,000	0.00%
	36,391	54,304	18,099	51,046	41,625	42,816	2.86%
	51,024	76,655	41,810	62,689	69,614	70,805	1.71%

In FY 2020 there were 28 Town Council meetings. In addition to Town Council Meetings, members attend workshops, committee meetings and numerous civic activities.

- Town Council President receives \$5,800 annually
- Council Members receive \$3,800 annually



General Fund Expenditures: Town Manager



A. Ralph Mollis – Town Manager
Appointed 2017

The Town Manager is the Chief Executive and administrative officer of the Town and is responsible for the administrative management, overall operations, and budget preparation.

It is the mission of the Town Manager to provide cost efficient services that promote a high quality of life for residents, businesses, and visitors to North Kingstown and activities that ensure high morale and standards for all employees.

The Town Manager also serves as the Public Safety Director and Director of Personnel.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Town Manager	162,248	120,331	126,554	70,040	126,000	132,000	4.76%
Exe Admin Asst	-	51,750	53,930	29,105	54,892	56,127	2.25%
Admin Asst	-	-	-	-	-	25,914	n/a
Greeter	-	-	144	14,339	-	30,000	n/a
Auto Allowance	6,500	6,000	6,000	3,000	6,000	6,000	0.00%
	168,748	178,081	186,628	116,484	186,892	250,041	33.79%
Benefits							
Payroll Taxes	12,647	13,364	14,681	8,693	13,838	20,652	49.24%
Retirement	22,485	24,318	24,836	13,794	25,275	40,468	60.11%
Health Ins	26,070	11,099	11,037	9,305	11,880	25,154	111.73%
Dental Ins	1,471	525	466	441	501	1,179	135.33%
Life Ins	421	372	421	211	421	837	98.81%
	63,094	49,678	51,441	32,444	51,915	88,290	70.07%
Operations							
Dues & Meetings	1,065	1,502	1,759	452	3,000	2,000	-33.33%
Conf/Travel	5,181	208	6,431	82	3,000	3,000	0.00%
Office Supplies	1,115	2,122	3,621	659	1,000	750	-25.00%
Postage	526	650	140	-	-	-	n/a
Contingency	252	4,610	-	519	5,000	5,000	0.00%
	8,139	9,092	11,951	1,712	12,000	10,750	-10.42%
	239,981	236,851	250,020	150,640	250,807	349,081	39.18%
Trans to Personnel	-	-	-	-	-	(38,898)	n/a
	239,981	236,851	250,020	150,640	250,807	310,183	23.67%

"Rhode Island's Best Kept Secret"

The North Kingstown Chamber of Commerce and the Town of North Kingstown created this video that conveys the passion and drive of our community.

North Kingstown is a great place to work, live, learn, visit, and play!

<https://www.youtube.com/48b28669-6fef-494b-b791-63d04e912cb2>



General Fund Expenditures: Personnel



Haley Lattinville, SHRM CP
2021 Rising Star Award Winner
by Providence Business News

The Personnel Division's mission, as part of the Town Manager's office, is to provide consistent, effective, and efficient human resource management by developing and implementing policies, programs, and services that contribute to attaining Town and employee goals while promoting an environment of mutual respect and equal opportunity.

NOTHING WE DO IS MORE IMPORTANT THAN HIRING AND DEVELOPING PEOPLE

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
TM/Director	-	-	-	-	-	-0-	n/a
HR Svc	-	-	-	-	30,000	-	n/a
Pers Mgr.	-	47,532	48,633	39,231	49,500	66,201	100.00%
	-	47,532	48,633	39,231	79,500	66,201	100.00%
Benefits							
Payroll Taxes	-	3,636	3,720	3,001	3,787	5,064	100.00%
Retirement	-	9,132	9,053	7,156	9,029	11,943	100.00%
Health Ins	-	6,767	7,175	3,248	6,495	6,284	100.00%
Dental Ins	-	282	250	191	263	263	100.00%
Life Ins	-	186	211	105	211	211	100.00%
	-	20,003	20,409	13,701	19,785	23,764	100.00%
Operations							
Assoc Dues	-	-	-	-	-	220	100.00%
Meetings	-	-	-	-	-	210	100.00%
Office	-	-	-	-	-	750	100.00%
EAP Program	-	3,624	5,430	559	3,700	3,700	0.00%
Tuitions	-	-	1,317	1,507	4,000	4,000	0.00%
Wellness	-	-	-	-	5,000	5,000	0.00%
Retire Health	1,063,762	1,097,888	1,175,722	709,259	1,197,524	1,245,424	4.00%
Unemployment	3,132	12,231	5,316	22,691	5,000	5,000	0.00%
WC Ins	231,451	97,989	116,050	110,157	185,000	120,216	-35.02%
Advertising	-	1,227	206	97	2,000	2,000	0.00%
Shared Cost	-	-	-	-	-	38,898	100.00%
	1,298,345	1,212,959	1,304,041	844,270	1,402,224	1,425,418	1.65%
	1,298,345	1,280,494	1,373,083	897,202	1,501,509	1,515,383	0.92%

The volume and complexity of regulations related to employees has grown exponentially over the past several years. Recently the driving force has been connected to the Covid-19 pandemic. Managing regulations, required licenses and certifications of our employees, benefits, and developing training program and development opportunities is an increasing complex task. For FY 2022, within the Town Manager Department, an office of Personnel has been created to address these issues.

The Office of Personnel & Human Resources (OPHR) has one full time employee and receives support from the Assistant to the Town Manager. 50% of the cost of the Assistant to the Town Manager is expensed to the OPHR.

General Fund Expenditures: Town Clerk



Jeannette Alyward, Town Clerk
Appointed 2010
Employed by Town since 1998
Member: RITCCA, NECTC, & IIMC

The mission of the Town Clerk is to ensure the timely, efficient, and accurate processing, according to applicable state and local laws, of documents preserving past and present vital information required to ensure a sound functioning government while being ever mindful of neutrality and impartiality, rendering equal, courteous service to all.

The Town Clerk Office is responsible for:

- **Recording:** land evidence records, such as deeds, mortgages, discharges of mortgages, liens, attachments
- **Licenses:** dog licenses, hunting and fishing licenses, and all town business licenses
- **Vital Statistics:** certifies copies of birth, marriage and death certificates, marriage licenses, burial permits
- **Probate:** court proceedings, certificates, decrees, and filing
- **Municipal:** court proceedings
- **Board of Canvassers:** voter registration, election information and process
- **Council Meetings:** Town Council meeting agenda and minutes, notice of the meetings, ordinances, and resolutions. The Town Clerk is appointed by the Town Manager with the advice and consent of the Town Council and is the official keeper of the Town Seal and has the responsibility of upholding a broad range of Town Ordinances, State Statutes, and Federal Laws. The Town Clerk is also the Clerk of the Town Council, Clerk of the Probate Court, Clerk of the Municipal Court, and the Clerk of the Board of Canvassers. The Town Clerk is also the keeper of public records, past and present.

Position Summary Schedule

	FY 20	FY 21	FY 22
Town Clerk	1	1	1
Deputy Town Clerk	1	1	1
Town Council Clerk	1	1	1
Land Evidence and Licensing	1	1	1
Municipal Court Clerk	1	1	1
Canvassing Clerk	1	1	1
Total	6	6	6



General Fund Expenditures: Town Clerk (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Town Clerk	206,823	93,060	96,685	52,017	98,103	100,311	2.25%
Deputy Clerk	-	70,838	74,123	39,840	75,140	76,830	2.25%
Clerks	-	102,877	113,949	59,274	123,729	123,729	0.00%
Overtime	3,690	4,870	4,674	2,547	5,000	5,000	0.00%
	210,513	271,645	289,431	153,678	301,972	305,870	1.29%
Benefits							
Payroll Taxes	16,792	20,307	21,383	11,406	23,101	23,399	1.29%
Retirement	36,458	49,216	53,352	27,612	54,630	53,778	-1.56%
Health Ins	47,909	51,064	47,394	26,964	50,761	52,172	2.78%
Dental Ins	2,906	2,995	2,537	1,429	2,731	3,037	11.20%
Life Ins	827	891	996	494	1,053	1,474	39.98%
	104,892	124,473	125,662	67,905	132,276	133,860	1.20%
Operations							
Probate Judge	3,025	3,125	3,300	1,800	3,600	3,600	0.00%
Dues/Meetings	-	530	700	330	500	500	0.00%
Travel	1,477	1,954	1,786	728	2,000	1,500	-25.00%
Training	470	-	320	-	450	450	0.00%
Printer	-	-	-	-	10,000	5,000	-50.00%
Office Supplies	3,213	4,269	3,619	1,697	6,500	5,000	-23.08%
Books & Pub	597	1,247	940	237	1,200	1,200	0.00%
Postage	2,729	3,028	4,675	-	-	-	n/a
Communications	-	-	173	-	500	500	0.00%
Legal Ads	2,640	3,959	2,062	2,000	4,000	4,000	0.00%
Record Maintenance	30,174	47,775	44,320	42,673	46,000	46,000	0.00%
Codification	6,450	7,618	900	1,350	11,000	11,000	0.00%
Rentals	-	6,630	-	-	3,500	3,500	0.00%
Contract Svc	885	3,403	885	-	4,000	3,000	-25.00%
	51,660	83,538	63,680	50,815	93,250	85,250	-8.58%
	367,065	479,656	478,773	272,398	527,498	524,980	-0.48%

Office Activity	2016	2017	2018	2019	2020
Licenses	2,374	2,798	2,578	2,585	2,599
Recordings	5,699	6,130	5,969	5,288	6,772
Vital Records	1,848	1,898	1,987	1,814	2,024

General Fund Expenditures: Canvassing



Canvassing is a division of the Town Clerk Office. Its charge is to ensure federal, state, and local elections are conducted timely, responsibly, and with the highest level of professional election standards, accountability, security, and integrity, intended to earn and maintain public confidence in the electoral process.

In order to fulfill this mission, the Canvassing Department hires poll workers, sets up voting locations, and distributes information that is relevant to the Town's voters. The department is also charged with accepting mail in ballot and party change applications.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Clerk	26,207	47,202	37,424	13,270	46,715	38,161	-18.31%
Poll Workers	3,833	28,785	7,160	11,781	50,548	15,000	-70.33%
Overtime	1,363	5,390	5,477	4,016	8,000	5,000	-37.50%
	31,403	81,377	50,061	29,067	105,263	58,161	-44.75%
Benefits							
Payroll Taxes	2,109	3,548	3,144	843	8,054	4,449	-44.76%
Retirement	4,657	8,955	7,013	1,312	8,525	6,884	-19.25%
Health Ins	6,575	12,375	8,214	2,222	13,980	-	-100.00%
Dental Ins	261	265	201	48	824	-	-100.00%
Life Ins	179	215	178	49	211	211	0.00%
	13,781	25,358	18,750	4,474	31,594	11,544	-63.46%
Operations							
Forms/Off	4,285	7,544	6,733	11,947	7,300	5,000	-31.51%
Postage	5,091	6,979	2,820	-	5,000	-	-100.00%
Food	945	3,839	750	2,956	4,900	3,000	-38.78%
Legal Ads	4	186	21	1,000	2,000	1,500	-25.00%
Redistrict	-	-	-	-	-	17,000	n/a
Rental	-	99	217	-	250	250	0.00%
	10,325	18,647	10,541	15,903	19,450	26,750	37.53%
	55,509	125,382	79,352	49,444	156,307	96,455	-38.29%

November 2020 Elections

Early Voting 5,826
 Mail Ballots 6,349
 In Person Voting 5,402
 Total 17,577 (77% of eligible voters)



General Fund Expenditures: Legal

	Actual FY 18	Actual FY 19	Actual FY 20	July - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Town Solicitor	48,000	48,000	56,544	24,000	33,000	55,000	66.67%
Assessment	-	-	750	-	5,000	5,000	0.00%
Conflict Counsel	-	-	-	-	20,000	-	0.00%
Litigation	15,488	22,024	37,739	450	20,000	20,000	0.00%
Labor	32,008	36,334	19,834	6,755	40,000	40,000	0.00%
Prosecutor	3,675	33,000	37,000	16,500	35,000	33,000	-5.71%
Land Use	56,435	45,015	46,667	26,627	42,000	42,000	0.00%
Bond Counsel	-	9,500	-	-	5,000	-	-100.00%
	155,606	193,873	198,534	74,332	200,000	195,000	-2.50%

The Town Council appoints all Solicitors

Current Legal Council:

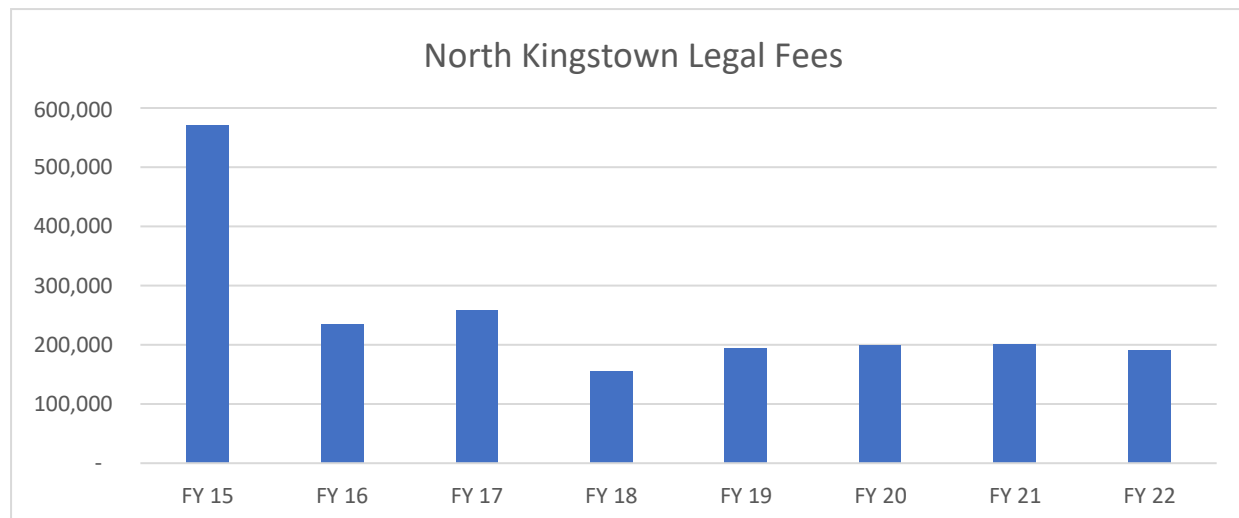
Solicitors: Matthew & James Callaghan; Callaghan & Callaghan, North Kingstown, RI

Labor Council: Robert P. Brooks; Adler Pollock & Sheehan, Providence, RI

Bond Council: David Ferrara; Taft & McSally, Cranston, RI

Prosecutor: James Callaghan; Callaghan & Callaghan, North Kingstown, RI

Land Use: Matthew & James Callaghan; Callaghan & Callaghan, North Kingstown, RI



General Fund Expenditures: Finance



Director of Finance
Jim Lathrop, CPA, MPA
Employed by Town
since 2017

The mission of the Finance Department is to provide accurate and timely financial information to key stakeholders while protecting assets and ensuring compliance with federal, state, and local laws and regulation. They strive to provide services in a manner that is fair, legal, and courteous.

The finance department manages accounting, financial reporting, payroll, treasury, procurement, risk management and collections. We strive to treat all employees fairly and to provide them with training and a work environment that enables them to enhance their skills and preserve public confidence.

Financial Ratings Summary from February 2021.



S&P Global Ratings assigned its 'AA+' long-term rating

Credit strengths include:

- * Very strong economy
 - * Robust and growing tax basis with significant commercial and industrial presences
 - * Strong management with good financial policies and practices
 - * Very strong budgetary flexibility
 - * Very strong liquidity
 - * Strong debt and contingent liability profile
 - * Strong institutional framework score
- Full rating report can be found in the appendix of this document

Position Summary Schedule

	FY 20	FY 21	FY 22
Director	1	1	1
Controller	1	1	1
Munis/ Fin Analyst	0	1	1
Accountant	1	1	1
Revenue Supervisor	1	1	1
Purchasing Agent	1	1	1
Accts Payable	1	1	1
Clerks	2.25	2.4	2.4
Total	8.25	9.4	9.4

FY 2021 Accomplishments:

- Issued FY 20 Audit Report in CAFR (Comprehensive Annual Financial Report)
- Issued FY 20 audit summary results in PAFR (Popular Annual Financial Report)
- Successfully issued second round of approved \$27 million of bonds
- Received GFOA Budget Award for FY 21 Budget Report
- Initiated review of tax overpayments resulting in \$94,462 being returned to taxpayers
- Worked with RI Treasurer's office and unclaimed funds resulting in recovery of \$4,803 to the Town
- Worked with RI Infrastructure Bank and received refund of \$149,745
- Developed Taxpayer payment program that allows use of debit cards and check ACH at no cost to taxpayer

	2017	2018	2019	2020
PR Checks	7,853	7,853	8,838	9,281
AP Checks	8,368	8,368	5,592	5,357
Other Checks	874	874	359	53
Invoices Processed	17,636	12,839	8,497	9,905
Purchase Orders Processed	2,984	3,216	3,037	2,454
RFP Issued	n/a	n/a	n/a	52

A push toward direct deposit for payroll has resulted in significant reduction of live Payroll checks. In FY 20 only 359 live checks were issued. The remaining 8,922 payments were all direct deposits.

2020 Payments Processed

Tax Payments: 80,212 Water Payments: 45,917 Sewer Payments: 784

General Fund Expenditures: Finance (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Director	422,399	112,100	115,563	73,505	111,964	119,420	6.66%
Controller	-	76,280	79,371	49,049	80,787	82,605	2.25%
Munis Admin	-	-	71,801	45,922	75,476	79,835	5.78%
Accountant	-	61,866	65,326	41,285	67,999	69,529	2.25%
Revenue Mgr.	-	59,665	61,276	37,867	62,369	62,369	0.00%
Purch Agent	-	44,687	41,754	28,363	46,715	46,715	0.00%
Clerks	-	103,506	113,296	76,913	123,723	123,723	0.00%
Overtime	11,229	15,237	15,965	5,394	7,000	7,000	0.00%
	433,628	473,341	564,352	358,298	576,033	591,196	2.63%
Benefits							
Payroll Taxes	31,081	54,783	71,736	30,378	43,515	45,226	3.93%
Retirement	72,371	95,755	114,080	73,131	101,839	107,879	5.93%
Health Ins	58,958	99,956	118,008	78,696	119,089	122,133	2.56%
Dental Ins	4,105	5,851	5,889	3,885	6,177	5,236	-15.23%
Life Ins	1,527	1,568	2,103	1,264	1,895	1,790	-5.54%
	168,042	257,913	311,816	187,354	272,515	282,264	3.58%
Operations							
Dues	1,531	2,460	2,223	1,267	500	1,750	250.00%
Travel	1,955	3,783	6,610	1,752	2,000	2,500	25.00%
Training	10,023	3,370	2,343	1,692	2,500	1,000	-60.00%
Auditing	112,338	82,424	84,732	40,491	50,000	60,000	20.00%
Consulting	38,314	95,370	6,282	-	15,000	10,000	-33.33%
Contract Svc	2,975	16,157	712	494	5,000	1,500	n/a
Office Equip	9,504	22,570	20,832	3,047	500	1,000	100.00%
Office	18,121	26,851	20,232	17,509	15,000	20,000	33.33%
Postage	22,742	14,354	49,128	25,645	35,000	37,500	7.14%
P&L Ins	325,490	389,525	390,920	537,895	245,000	549,050	124.10%
Termination	106,732	220,301	395,395	18,171	50,000	100,000	100.00%
OPEB	800,000	115,848	200,000	-	45,000	250,000	455.56%
Other	5,977	33,918	600	600	22,500	7,500	-66.67%
	1,455,702	1,026,931	1,180,009	648,563	485,500	1,041,800	114.58%
	2,057,372	1,758,185	2,056,177	1,194,215	1,334,048	1,915,260	43.57%

General Fund Expenditures: Assessor



Deborah Garneau,
Assessor

The mission of the Assessor is to administer their duties in a manner that assures public confidence in the department's accuracy, productivity and fairness while ensuring all property subject to taxation is valued in a timely manner in accordance with Rhode Island State law.

The primary role of the Assessor is to ensure fair and equitable taxation by providing for the valuation of all real estate, motor vehicle and tangible personal property in the Town of North Kingstown. They also maintain all ownership of information as well as administer all exemptions on real property offered by the Town.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Assessor	83,296	85,384	73,639	39,828	75,240	79,735	5.97%
Clerical	60,974	64,086	66,919	36,188	68,251	68,251	0.00%
Part Time	17,256	5,577	2,625	-	-	-	n/a
Overtime	810	1,680	658	-	2,000	1,000	-50.00%
	162,336	156,727	143,841	76,016	145,491	148,986	2.40%
Benefits							
Payroll Taxes	12,056	11,625	10,488	5,554	10,977	11,397	3.83%
Retirement	25,257	26,989	26,253	13,885	26,187	26,836	2.48%
Health	22,703	19,282	25,994	15,667	29,498	31,058	5.29%
Dental	1,530	1,406	1,687	998	1,907	1,937	1.57%
Life	437	373	429	211	632	632	0.00%
	61,983	59,675	64,851	36,315	69,201	71,860	3.84%
Operations							
Dues	275	325	200	45	350	350	0.00%
Training	595	995	-	-	2,000	1,000	-50.00%
Office & Forms	1,262	1,565	27,233	5,735	6,500	6,500	0.00%
Postage	2,035	2,010	-	-	-	-	n/a
Legal Ads	14	26	66	-	50	65	30.00%
Reports	2,072	1,397	1,251	760	2,300	1,800	-21.74%
Record Maint.	3,619	3,639	3,348	3,616	4,000	4,000	0.00%
Contract Svc	5,060	6,700	8,805	10,243	25,000	10,000	-60.00%
Revaluation	25,000	25,000	225,000	25,000	50,000	60,000	20.00%
	39,932	41,657	265,903	45,399	90,200	83,715	-7.19%
	264,251	258,059	474,595	157,730	304,892	304,561	-0.11%

Position Summary Schedule

	FY 20	FY 21	FY 22
Assessor	1	1	1
Clerical	1.5	1.5	1.5
Total	2.5	2.5	2.5

Revaluations: State Statute requires revaluations every three years. Statistical revaluations are performed in year 3 and 6 and a full revaluation in year 9. The Town is responsible for 40% of the cost of the statistical revaluations and 100% of the full revaluation. A full revaluation is scheduled for December 2021 at a cost of \$383,700. The Town makes annual contributions into a revaluation fund to pay for these services.

A list of exemptions is included in appendix to this document.

General Fund Expenditures: Technology



Michael Forlingieri, Director of Technology
Employed by the Town since 2007

The mission of the Technology Department is to provide products and services that are effective and efficient in meeting the technology needs of the Town and affiliated organizations in a manner that is timely and cost effective.

The Technology Department was crucial this year in helping Board and Town Council meetings transition into an online format, which allowed vital town functions to continue safely.

Position Summary Schedule

	FY 20	FY 21	FY 22
IT Director	1	1	1
Tech Support	2	2	2
Total	3	3	3

Initiatives for FY 2022 include:

- Continue to build and support a self-service e-Town portal
- Update Geographic Information System
- Improve and consolidate services, records, hardware, software systems and data storage
- Upgrade Town Data Connections
- Improve/Establish Internet Connections for Public Works and Allen Harbor

In FY 2020 the Technology Department implemented a ticket system for users to log in and report issues and needs.

This system provide accountability and improves communication between the Technology Department and the end user. In FY 2020 there were 340 tickets for assistance issued.

The technology department continues to focus on use of technology to improve and enhance employee and citizen engagement.

Currently the technology department is working with the finance department in developing an email tax bill option as well as text and email reminders for due dates of payments.



General Fund Expenditures: Technology (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Director	142,467	81,841	83,736	45,191	85,230	87,587	2.77%
Techs (2)	-	81,309	67,963	30,180	95,011	102,669	8.06%
Stipends	-	1,920	1,020	-	2,500	2,500	0.00%
Overtime	-	-	-	-	250	-	-100.00%
	142,467	165,070	152,719	75,371	182,991	192,756	5.34%
Benefits							
Payroll Taxes	10,587	12,300	11,388	5,647	13,788	14,555	5.56%
Retirement	25,757	30,331	28,586	13,766	32,894	34,322	4.34%
Health	15,553	16,305	14,327	6,507	18,395	29,429	59.98%
Dental	768	771	604	271	776	1,362	75.52%
Life	569	551	527	211	632	631	-0.16%
	53,234	60,258	55,432	26,402	66,485	80,299	20.78%
Operations							
Dues/Travel	-	-	555	33	250	290	16.00%
Training	-	-	-	-	2,000	2,000	0.00%
Contract Services	372	-	17,100	49,983	-	33,856	n/a
Software Licenses	557,778	400,406	476,291	14,065	445,337	-	-100.00%
:Munis	-	-	-	89,626	-	65,720	n/a
:Microsoft	-	-	-	-	-	74,200	n/a
:Video	-	-	-	-	-	39,771	n/a
:Other	-	-	-	102,204	-	51,107	n/a
Internet	-	-	-	-	-	34,980	n/a
Initiatives	-	-	-	-	-	70,600	n/a
Server Maintenance	-	-	-	-	-	85,564	n/a
Hardware	15,500	7,210	-	24,083	15,000	15,000	0.00%
Office	3,500	3,825	-	-	500	500	0.00%
Office Equipment	-	-	-	-	-	-	n/a
Other	500	597	297	1,050	1,500	1,500	0.00%
	577,650	412,038	494,243	300,204	464,587	475,088	2.26%
	773,351	637,366	702,394	401,977	714,063	748,143	4.77%

General Fund Expenditures: Planning



Nicole LaFontaine,
Director of Planning
Employed by the Town
since 2008

The overall mission of the Department of Planning is to facilitate change within the vision of the community; to assist the community in developing its vision; and to insure the protection and balance of personal rights and quality of life.

The Department of Planning and Development is the Town's primary center for long- and short-range planning. The Department provides staff support to the Planning Commission, Zoning Board of Review, Historic District Commission, Community Development Program Advisory Committee, and the Conservation Commission.

Position Summary Schedule

	FY 20	FY 21	FY 22
Director	1	1	1
Planners	3	3	3
Grant Coordinator	.5	0	0
Economic Dev. Admin.	1	1	1
Clerk	1	1	1
Total	6.5	6	6

Comprehensive Plan

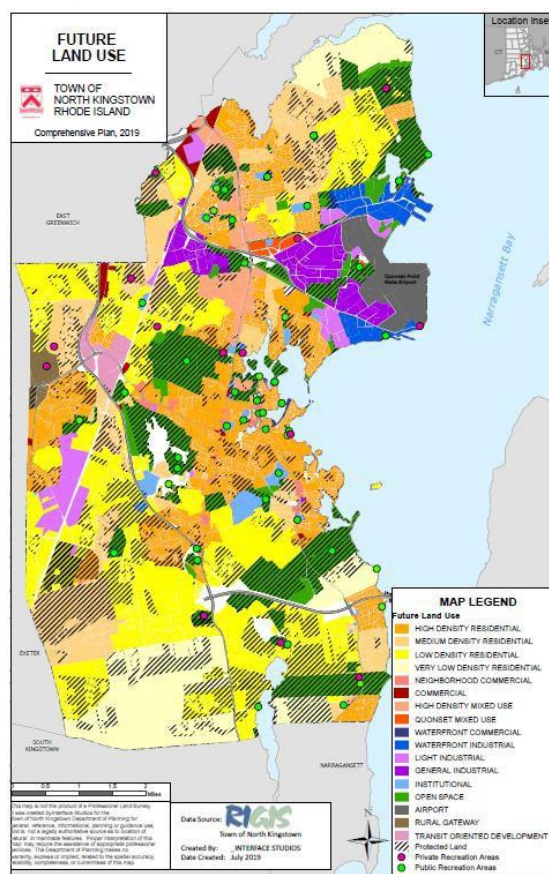
The State of Rhode Island requires all municipalities to develop a comprehensive plan with a 20-year planning horizon.

The North Kingstown Comprehensive Plan, approved in 2019, is a living document that sets the vision and goals of the community and provides the town with a roadmap for accomplishing these items.

It promotes sustainable and resilient development to ensure all residents enjoy a high quality of life with excellent schools, parks, services, and waterfront amenities, as well as convenient connections to local and regional destinations.



American Planning Association
Making Great Communities Happen



By far the greatest and most admirable form of wisdom is that needed to plan and beautify cities and human communities - Socrates

General Fund Expenditures: Planning (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr., FY 22	% Change
Wages							
Director	329,032	94,124	99,792	53,900	101,655	103,942	2.25%
Planners	-	121,089	182,770	79,430	202,253	204,132	0.93%
Grant Coord	-	41,446	-	-	-	-	n/a
Clerk	-	51,529	52,524	28,917	54,555	54,555	0.00%
Economic Dev	-	57,045	-	-	32,500	66,000	103.08%
Overtime	1,241	4,153	2,983	3,331	4,744	4,250	-10.41%
Overtime: PC	1,686	1,686	-	-	-	-	n/a
Overtime; Zone	1,312	1,312	-	-	-	-	n/a
Overtime Hist	304	304	-	-	-	-	n/a
	333,575	372,688	338,069	165,578	395,707	432,879	9.39%
Benefits							
Payroll Taxes	24,328	27,444	24,692	13,974	30,272	32,790	8.32%
Retirement	59,218	60,154	61,544	34,698	72,432	77,439	6.91%
Health	55,239	48,286	56,152	35,389	79,828	86,869	8.82%
Dental	2,430	2,249	2,996	1,861	4,379	4,449	1.60%
Life	1,065	859	980	527	1,264	1,264	0.00%
	142,280	138,992	146,364	86,449	188,175	202,811	7.78%
Operations							
Dues/Conf	3,871	3,235	2,482	1,380	5,500	5,000	-9.09%
Travel	2,118	240	1,160	2,500	4,400	2,500	-43.18%
Office	5,356	9,967	11,741	6,730	8,900	11,900	33.71%
Books/Sub	1,356	1,131	1,181	42	1,750	1,500	-14.29%
Postage	3,246	2,885	18	-	-	-	n/a
Contract Svc	26,540	17,554	8,651	5,000	60,500	40,500	-33.06%
Legal Ads	32	200	55	-	-	400	n/a
Façade Program	-	25,431	60,000	-	-	50,000	n/a
Spec Proj/Comp	-	4,333	-	-	-	20,000	n/a
Grant Matches	-	-	100,000	31,700	100,000	100,000	0.00%
	42,519	64,976	185,288	47,352	181,050	231,800	28.03%
	518,374	576,656	669,721	299,379	764,932	867,490	13.41%

Façade Improvement Program: Established in 2019 to encourage improvements and investment of businesses on Post Road. This program provides matching funds of up to \$20,000 for façade improvements.

During the fiscal year various grant opportunities arise, many require a match by the town. To be able to take advantage of these operations, funding is provided.

The town must prepare a comprehensive plan every 20 years. An update is required every 10 years. To avoid a one-year spike, the town put aside funds annually for this purpose.

Any unspent funds of façade improvement program and grant match are transferred for future use.

As of June 30, 2020, balances were Façade Improvement Program: \$107,000, Grant Match: \$68,000 and Comp Plan Reserve: \$0

General Fund Expenditures: Code Enforcement



Donald Peck
Director of Code Enforcement
Employed by the Town since
2008

The mission of the Code Enforcement Department is to safeguard the health, welfare, and quality of life within the community through the administration and enforcement of codes and regulations. The department strives to provide customers with guidance for the resolution of problems.

The Code Enforcement Department provides access to information and answers to questions that pertain to the RI State Building Code, including the RI Property Maintenance Code, and Zoning Ordinance Enforcement.

Services provided by the Department include:

- Processing and issuance of building permits, electrical permits, plumbing permits, mechanical permits, solar permits, demolition permits, and building moving permits.
- Enforcement of the RI State Building Code, including the RI Property Maintenance Code and various local ordinances.
- Inspections with regard to compliance for licensing of mobile home parks, public schools, purveyors of alcoholic beverages, bed and breakfast operations, hotels, and motels.
- Provides assistance and information to the public concerning permit applications, inspection requirements, appeals, and the interpretation of flood maps and flood zone regulations, and local municipal ordinances.

Position Summary Schedule

	FY 20	FY 21	FY 22
Building Official	1	1	1
Asst. Building Official	1	1	1
Zoning/Housing Officer	1	1	1
Clerical	2	2	2
Total	5	5	5

Fiscal Year	Permits	Value
2020	2,612	\$ 53,391,075
2019	2,824	\$ 47,383,105
2018	2,688	\$ 52,690,849
2017	2,652	\$68,048,120
2016	2,732	\$42,970,422
2015	2,235	\$33,978,945
2014	2,179	\$26,689,805

Fiscal Year Revenues

2020	\$ 528,828
2019	\$ 496,594
2018	\$ 435,600
2017	\$ 411,294
2016	\$ 401,369
2015	\$ 327,390

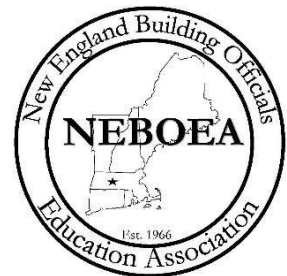


Fiscal Year Inspections

2020	5,329
2019	5,783
2018	4,230
2017	4,274
2016	4,895
2015	3,719

General Fund Expenditures: Code Enforcement

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Building Official	246,501	74,701	85,722	47,201	89,210	91,658	2.74%
Asst Building Official	-	50,087	55,454	25,585	56,857	56,857	0.00%
Zoning/Housing Officer	-	47,301	51,814	28,947	54,594	54,594	0.00%
Clerical	-	77,971	102,475	37,124	81,561	81,561	0.00%
PT Inspectors	44,817	79,565	50,738	47,102	80,000	84,000	5.00%
Overtime	978	805	850	945	1,200	1,400	16.67%
	292,296	330,430	347,053	186,904	363,422	370,070	1.83%
Benefits							
Payroll Taxes	22,286	24,306	25,498	13,822	27,741	27,896	0.56%
Retirement	38,976	45,856	51,217	25,111	51,430	52,339	1.77%
Health	32,450	51,552	54,402	30,955	58,608	60,296	2.88%
Dental	2,065	3,321	3,062	1,746	3,296	3,349	1.61%
Life	674	737	846	429	1,053	1,054	0.09%
	96,451	125,772	135,025	72,063	142,128	144,934	1.97%
Operations							
Dues & Meetings	100	445	150	200	500	500	0.00%
Mileage	3,633		1,066	2,000	2,000	2,400	20.00%
Training & Conf	1,240	3,037	2,834	80	3,300	6,300	90.91%
Office Equip	2,359	2,895	1,769	3,222	4,000	7,000	75.00%
Books/Forms	719		954	524	2,000	2,000	0.00%
Postage	501	621		-	-	-	n/a
Vehicle	849	1,489	651	1,123	2,000	2,000	0.00%
Contract Services	19,692	22,791	21,147	3,836	32,846	26,400	-19.62%
	29,093	31,278	28,571	10,985	46,646	46,600	-0.10%
	417,840	487,480	510,649	269,952	552,196	561,604	1.70%



General Fund Expenditures: Senior and Human Services



Marie Marcotte
Senior & Human Services Director
Employed by the Town since 1995.

The mission of the Department of Senior and Human Services is to promote, enhance and maintain the well-being, dignity, and independence of persons age 55 and older by providing programs, services, and resources to meet present and future needs.

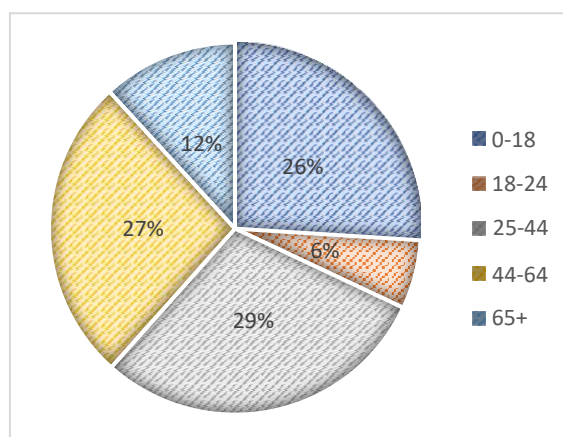
Services provided by the department include recreation and wellness programs, lifelong learning, exercise programs, social services, transportation, and the Seabreeze Dining Program.

The Department is housed in Beechwood, a Center for Life Enrichment. With a stunning ocean view and peaceful atmosphere, Beechwood is a multi-purpose center that provides a wide range of activities and services to mature adults. The primary funding source is the Town of North Kingstown, but additional funding is secured through grants, local organizations, individual contributors, and the North Kingstown Senior Association, which seeks to enhance the social, recreational, and educational opportunities for all North Kingstown Seniors.

Position Summary Schedule

	FY 20	FY	FY
Director	1	1	1
Asst Director	1	1	1
Volunteer Coordinator	1	1	1
Social Svcs Coordinator	1	1	1
Social Svc. Specialist	1	1	1
Clerical	1	1	1
Kitchen Supervisor	.71	.71	.71
Dining Room Mgr.	.71	.71	.71
Bus Driver	1.98	1.9	1.9
Total	9.4	9.4	9.4

North Kingstown Demographics by Age



During the Covid pandemic, the meal program at the senior center was converted to meal prep for community residents homebound. This was done with the help of numerous



General Fund Expenditures: Senior and Human Services

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Director	349,749	85,720	87,705	43,899	89,924	91,501	1.75%
Asst Director	-	44,826	47,890	24,428	49,676	50,917	2.50%
Volunteer Coord	-	33,448	37,685	19,689	40,148	38,687	-3.64%
Social Services Coord	-	33,407	35,855	17,634	41,147	42,175	2.50%
Social Services Spec	-	21,691	21,574	13,525	34,100	34,100	0.00%
Clerical	-	44,394	47,231	23,641	48,074	48,074	0.00%
Sub Ctr	-	5,451	8,978	156	6,000	6,000	0.00%
Kitchen Supervisor	-	18,509	14,128	9,492	22,227	22,227	0.00%
Dining Room Mgr	-	18,428	14,002	7,655	22,227	22,227	0.00%
Bus Driver	-	41,079	35,811	11,416	44,134	44,134	0.00%
	349,749	346,953	350,859	171,535	397,657	400,042	1.48%
Benefits							
Payroll Taxes	25,776	25,155	25,370	12,516	30,420	30,654	0.77%
Retirement	60,750	63,356	63,475	30,969	71,359	71,503	0.20%
Health	56,698	48,714	46,882	24,940	52,298	76,366	46.02%
Dental	4,215	3,439	3,238	1,670	2,968	4,974	67.59%
Life	1,208	1,057	1,254	581	1,264	1,264	0.00%
	148,647	141,721	140,219	70,676	158,309	184,761	16.71%
Operations							
Dues	310	445	175	315	825	825	0.00%
Travel	1,662	1,575	1,556	1,346	1,500	1,500	0.00%
Office	5,189	4,387	4,071	5,086	5,347	5,967	11.60%
Subscriptions	-	610	-	-	815	815	0.00%
Postage	673	1,047	-	-	-	-	n/a
Licenses	155	300	255	-	350	350	0.00%
Medical Supplies	48	48	21	-	60	60	0.00%
Vehicle: Fuel	5,515	6,883	4,489	335	6,500	6,500	0.00%
Vehicle: Repairs	1,073	5,852	2,267	13	5,511	5,513	0.04%
Bus Lease	30,000	30,000	8,104	8,104	8,104	8,104	0.00%
Contract Svs	7,590	14,410	6,266	2,810	12,248	10,473	-14.49%
Public Assistance	8,931	6,822	3,280	100	10,000	10,000	0.00%
Bus Replacement	-	-	-	-	5,000	22,000	340.00%
Misc.	3,517	3,900	3,670	1,674	4,600	4,600	0.00%
	64,663	76,279	34,154	19,783	60,860	76,707	26.04%
	563,059	564,953	525,232	261,994	616,826	661,510	7.24%

North Kingstown's success and prosperity is in part due to the groundwork laid and the wisdom provided by the elders of our community.

General Fund Expenditures: Recreation



Chelsey Dumas-Gibbs
Recreation Director

The mission of the Recreation Department is to offer quality recreational programs and services to children, adults, and families during their leisure time in a safe, rewarding manner, to provide youth sports activities, summer camp, art, and drama programs, and to oversee maintenance of the Town's parks, playgrounds, beach, municipal golf course and marina.

The Recreation Department is separated into three separate divisions; the North Kingstown Golf Course and Allen Harbor Marina, which are operated as enterprise funds and have their own budgets, and the Recreation Division. All divisions are under the supervision and management of the Recreation Director.

In 2020 Chelsey Dumas-Gibbs completed the National Parks & Recreation Directors program and is now a nationally accredited recreation director. She is currently pursuing her CPRP accreditation.

Position Summary Schedule

	FY 20	FY 21	FY 22
Recreation Director	1	1	1
Program Director	1	1	1
Administrative Assistant	1	1	1
Total	3	3	3

Performance Indicators

	FY 18	FY 19	FY 20
Programs	25	28	39
Participants	3,478	3,587	1,983



Programs Offered

The Recreation Department offers a wide variety of programming. Some have been modified or suspended during the current Covid 19 Pandemic.

A sample of programs include:

Summer Camps - Swimming - Gymnastics, Babysitting Training - Yoga - Basketball - Softball - Tennis - Busy Bodies - Science Programming - Coding Chess - Volleyball - Badminton - Pottery Painting - Walking Club - Drama Adult and Youth Soccer - Track - Lacrosse - Virtual Crafting - Wrestling

The Recreation Department is also responsible for the Town's annual fireworks display and town beach.



General Fund Expenditures: Recreation

Wages	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% CHANGE
Rec Director	-	-	63,787	40,026	75,538	78,181	3.50%
Program Director	-	-	43,200	30,691	58,060	60,896	4.88%
Admin Asst	-	-	36,321	22,432	41,101	41,101	0.00%
Seasonal/OT	128,457	135,704	25,142	146,532	180,000	190,800	6.00%
	128,457	135,704	168,449	239,681	354,699	370,978	4.59%
Benefits							
Payroll Taxes	19,993	22,446	13,038	18,197	24,074	28,318	17.63%
Retirement	42,231	16,512	28,586	16,983	31,882	32,591	2.22%
Health Ins	10,178	13,004	15,883	11,234	17,018	16,439	-3.40%
Dental Ins	639	831	1,379	863	1,648	1,674	1.59%
Life Ins	277	275	386	211	842	842	-0.05%
	73,318	53,068	59,271	47,487	75,465	79,864	5.83%
Operations							
Mileage	720	1,238	1,737	1,883	1,000	1,000	0.00%
Tuition, Fees, Dues	363	418	378	325	890	2,600	192.13%
Conf/Travel	25	626	736	-	1,000	1,000	0.00%
WC Ins	56,066	67,473	68,938	-	-	-	n/a
Telephone	-	-	-	525	-	1,500	n/a
Office Supplies	1,520	1,928	6,958	2,098	2,500	3,200	28.00%
First Aid	-	591	998	-	-	800	n/a
Ballfield: Elec	10,764	16,101	15,401	-	12,000	-	-100.00%
Ballfield: Water	6,043	41,666	33,059	6,801	40,000	40,000	0.00%
Solid Waste	-	-	-	960	-	500	n/a
Vehicle: Fuel, Etc.	27,201	18,681	7,981	876	13,020	9,570	-26.50%
Cleaning Svc	2,140	1,997	1,893	1,658	4,000	4,500	12.50%
Beach	-	-	-	84,399	85,400	91,500	7.14%
Basketball	-	-	-	3,371	34,000	34,000	0.00%
Youth Prog	100,593	117,414	-	14,965	-	35,000	n/a
Adult Prog	-	-	-	627	-	8,000	n/a
Field Trips	-	-	-	3,594	-	10,000	n/a
Fireworks	-	-	-	-	24,000	24,000	0.00%
Repair/Maintenance	281	9	-	1,075	1,000	2,500	150.00%
Soil/Sand	-	-	-	440	6,000	-	-100.00%
Field Improvement	-	-	-	-	-	20,000	n/a
Play Equip	-	-	-	-	-	154,500	n/a
Cont Svc	92,657	139,375	90,015	7,769	12,100	12,100	0.00%
Rentals	116	-	-	642	9,000	6,000	-33.33%
Commodities	8,469	13,357	4,938	6,102	5,000	6,000	20.00%
Misc.	55	50,591	4,579	-	100	100	n/a
	307,013	471,465	237,610	138,111	251,010	468,370	85.85%
	508,788	660,237	465,331	425,279	681,174	919,212	34.95%

General Fund Expenditures: Consolidated Communications

To improve efficiency, professionalism, public safety and assist in the transition to a four (4) platoon system within the Fire Department, we have moved to a civilian dispatch. Both Police and Fire dispatch will be cross trained and function as one unit.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Dispatchers	-	-	8,504	213,509	432,200	440,178	1.85%
Holiday Pay	-	-	51	5,439	31,656	10,800	-65.88%
Overtime	-	-	207	39,905	90,000	90,000	0.00%
	-	-	8,762	258,852	553,856	540,978	-2.33%
Benefits							
Payroll Taxes	-	-	646	19,417	42,370	41,385	-2.32%
Retirement	-	-	1,542	38,263	78,877	79,408	0.67%
Health Ins	-	-	-	25,110	96,415	36,106	-62.55%
Dental Ins	-	-	-	1,134	5,232	1,625	-68.94%
Life Ins	-	-	42	786	1,685	1,685	0.01%
	-	-	2,230	84,710	224,578	160,209	-28.66%
Operations							
Office	-	-	-	965	1,500	6,500	333.33%
	-	-	-	965	1,500	6,500	333.33%
	-	-	10,992	344,526	779,935	707,687	-9.26%

Position Summary Schedule

	FY 20	FY 21	FY 22
Dispatchers	n/a	8	8



In FY 21 the Town created a separate civilian employee dispatch center which is treated as its own department. Previously this duty was part of the Fire Department and performed by Fire Fighters. Dispatch handles both Police and Fire Calls.

FY 20 Total Calls: 35,286



Chief Scott Kettelle Joined the Force in 1988

General Fund Expenditures: Fire

The Department's History

The North Kingstown Fire Department was organized in 1917 with a Board of Fire Commissioners, a Fire Chief, Deputy Chiefs, Captains, Lieutenants, and Privates. The Town Council appointed the Fire Commissioners. The Fire Chief, as well as the remainder of the on-call firefighters, were appointed by the Fire Commissioners. The Department began to move towards a full-time paid organization shortly after the Great 1938 Hurricane and increased its number of paid members during World War II.

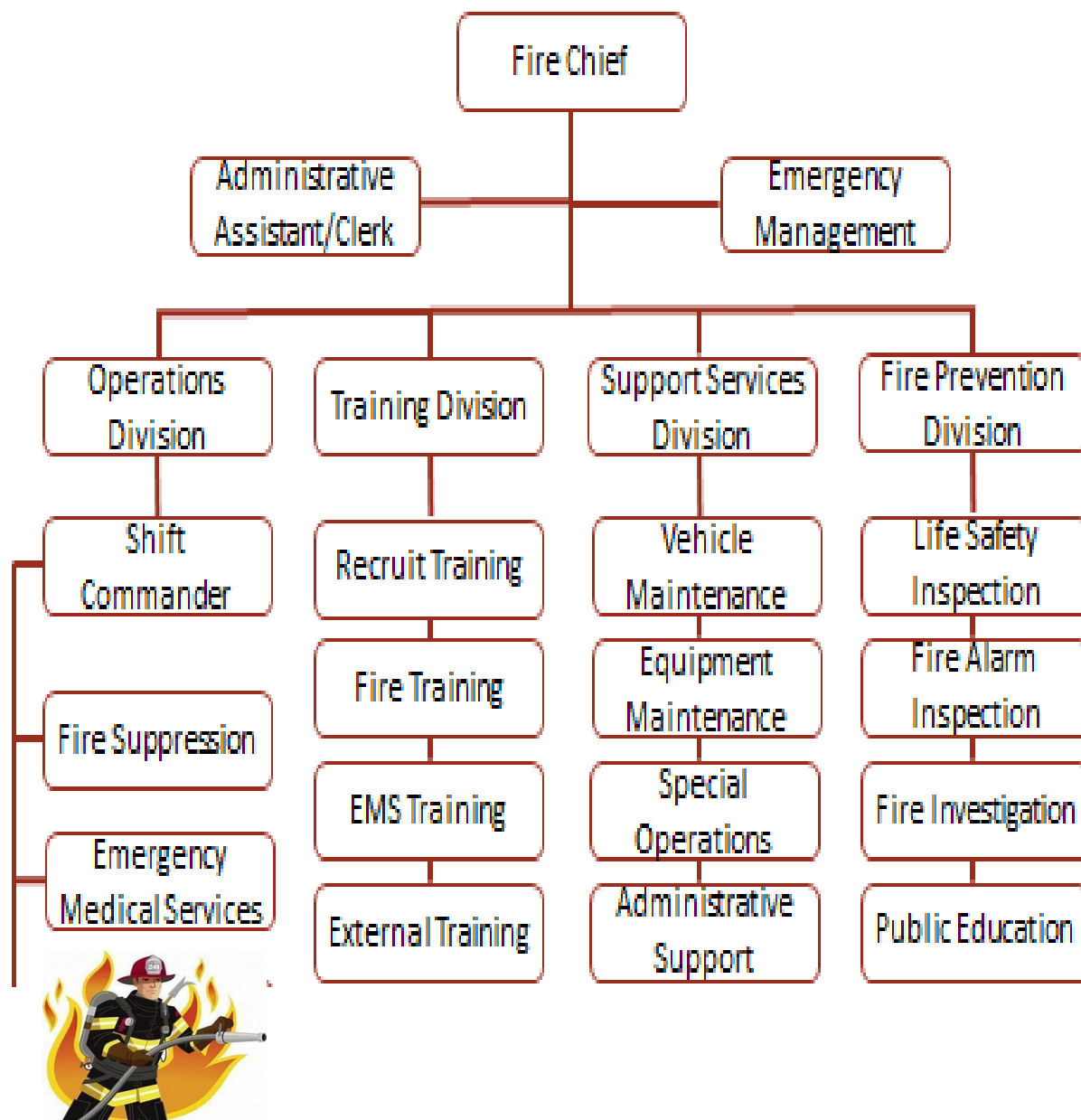
Our Mission

The mission of the North Kingstown Fire Department is to provide for the protection of life and property, through the efficient and effective delivery of emergency and non-emergency services.

Services Provided:

- Emergency response to a range of fire suppression-related incidents involving structures, wildland areas, and vehicles.
- First responder medical care and transportation services at the basic life support (BLS) and advanced life support (ALS) service levels.
- Vehicle accident response, natural disaster response, confined space rescue, low and high angle rope rescue, and structural collapse rescue. Respond to a variety of hazardous materials issues.





General Fund Expenditures: Fire

	Actual	Actual	Actual	Jul - Dec	Budget	Mgr.	%
Wages	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Chief	4,605,875	106,459	108,943	54,548	110,868	113,362	2.25%
Deputy Chiefs	-	295,510	284,995	144,010	295,943	366,314	23.78%
Captains	-	786,414	771,100	380,556	777,217	723,848	-6.87%
Lieutenants	-	1,112,754	1,125,370	551,507	1,177,168	1,580,753	34.28%
Firefighters	-	2,218,909	2,256,008	992,029	2,537,701	2,240,172	-11.72%
SAFER Firefighters	-	633,120	491,835	-	-	-	n/a
Fire Marshall	-	92,829	86,980	44,696	90,938	93,170	2.45%
Asst Fire Marshall	-	87,335	83,258	42,903	87,212	89,362	2.47%
EMA Director	-	17,826	7,323	9,578	20,000	20,000	0.00%
Mechanic	-	-	86,622	43,101	87,599	89,862	2.58%
Asst Mechanic	-	151,068	64,792	32,560	66,095	67,428	2.02%
Secretary	-	46,104	47,295	24,088	48,982	50,085	2.25%
Out of Rank Pay	24,586	22,687	27,047	16,092	25,000	27,000	8.00%
Paid Training	62,482	40,176	63,458	23,386	45,000	60,000	33.33%
Collateral Pay	13,784	16,196	9,727	-	15,000	-	n/a
Holiday Pay	183,846	194,314	199,976	105,996	219,178	226,743	3.45%
Overtime	561,142	431,076	464,388	299,486	450,000	600,000	33.33%
Fire Detail	-	7,915	5,756	987	-	-	n/a
Uniform Allowance	74,175	79,925	85,100	79,350	81,650	81,650	0.00%
	5,525,890	6,340,617	6,269,973	2,844,873	6,135,551	6,429,749	4.79%
Benefits							
Payroll Taxes	395,476	417,234	423,619	203,222	427,803	447,149	4.52%
Retirement	1,296,417	1,422,059	1,554,990	709,897	1,703,629	1,720,383	0.98%
Health Insurance	901,335	875,278	875,847	432,812	1,012,021	1,188,838	17.47%
Dental Insurance	51,782	48,597	42,235	21,081	51,026	51,640	1.20%
Life Insurance	16,428	14,471	16,644	7,096	18,154	20,173	11.12%
	2,661,438	2,777,639	2,913,335	1,374,108	3,212,633	3,428,183	6.71%



General Fund Expenditures: Fire (cont.)

	Actual	Actual	Actual	Jul - Dec	Budget	Mgr.	%
Operations	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Tuitions	5,850	9,014	7,986	4,572	15,000	15,000	0.00%
Dues & Meetings	790	3,171	2,875	895	2,000	3,000	50.00%
Office/Forms	5,598	12,587	6,965	3,758	7,500	7,300	-2.67%
Shipping Fees	450	347	1,383	17	700	700	0.00%
Books & pub	16,436	7,703	11,809	1,495	10,000	12,500	25.00%
Training	(5,459)	20,702	9,310	3,325	9,500	15,000	57.89%
Safety Equip	17,213	15,297	-	-	20,000	20,000	0.00%
SE Maintenance	12,668	25,665	19,070	10,387	15,000	21,000	40.00%
Suppression Chem	3,417	4,212	4,075	1,152	4,000	4,000	0.00%
Hydrants	96,612	97,804	102,415	41,769	96,500	101,500	5.18%
Rescue Supplies	50,230	48,060	91,175	53,247	56,500	61,500	8.85%
Personnel Equip	14,616	19,234	41,733	8,389	21,000	63,000	200.00%
Medical	8,168	1,057	-	-	1,000	6,500	550.00%
Telephone	17,439	14,177	11,605	5,289	15,000	13,000	-13.33%
Radio & Alarm	8,071	5,048	8,781	1,542	8,500	10,000	17.65%
Comm Maintenance	16,340	19,252	27,645	15,386	30,000	40,000	33.33%
Bostitch Lease	115,000	89,829	96,939	66,450	88,600	88,600	0.00%
Bldg. Repairs	19,286	13,827	16,031	7,447	6,500	8,500	30.77%
Janitorial	7,097	9,667	8,992	5,668	8,500	9,500	11.76%
Solid Waste	3,851	5,946	10,138	5,762	6,000	6,000	0.00%
Vehicle Fuel	56,764	68,992	61,164	18,492	70,000	70,000	0.00%
Vehicle Maintenance	141,910	137,500	125,807	82,609	122,000	123,500	1.23%
Capital/misc. Equip	-	-	48,921	1,858	5,000	5,000	0.00%
	612,347	629,091	714,819	339,509	618,800	705,100	13.95%
	8,799,675	9,747,347	9,898,127	4,558,490	9,966,984	10,563,032	5.98%

Call Volume	2017	2018	2019	2020
Fire	102	85	96	126
Rescue/EMS	3,228	3,588	3,496	3,289
Hazard	134	159	163	169
Service	1,657	1,870	2,097	1,815
False Alarm	533	569	532	549
Weather	9	9	4	8
Other	18	22	7	10
	7,698	8,320	8,414	7,986



General Fund Expenditures: Fire (cont.)

The North Kingstown Fire Department operates out of multiple locations.

Station 1	8150 Post Road	Engine 1 – 2015 Ahrens Fox Rescue 1 - 2018 Ford F-450 Car 2 – 2015 Ford Expedition Special Hazards 2004 Spartan Brush 1 - 1979 Chevy Utility Truck
Station 2	1865 Boston Neck Road	2015 HME Aherns Fox
Station 3	6445 Post Road	Engine 3 - 2015 E-One Rescue 3 - 2016 Ford F450
Station 5	171 Indian Corner Road	Engine – 2008 HME Ferrara Truck 4 - 2005 Ford F-350 Decontamination Trailer
Station 6	545 Callahan Road	Engine 6 - 2008 HME Ferrara Ladder 1 - 2001 HME Smeal
Maintenance Division	545 Callahan Road	<u>Reserve Apparatus</u> Engine 7 - 1996 KME Engine 8 – 2003 HME Ferrara Rescue 2 - 2013 Ford E-450 Rescue 4 - 2011 Chevy G 4500

Fire Prevention	2018	2019	2020
Residential Resale Inspections	423	497	513
Residential CO Inspections	180	275	148
Commercial Inspections	313	335	366
Plan Reviews	278	226	126
Fire Investigations	24	30	40



General Fund Expenditures: Police



**Police Chief
Patrick Flanagan**
Serving the Community
since 1988

Mission: To maintain a high quality of life for the community of North Kingstown and its visitors by maintaining order and protecting life and property through professional, quality police service.

In 2020, the North Kingstown Police Department was reaccredited as a police agency. Accreditation is a process of review that law enforcement organizations participate in to demonstrate their ability to meet over 200 predetermined criteria and standards.



**Police Deputy Chief
Steven St. Onge**
Joined the force in 1988

To be awarded accreditation is the formal recognition that an agency has met specific requirements developed by the Rhode Island Police accreditation Commission (RIPAC), who collaborates with industry experts to ensure that quality, professionalism, and accountability are maintained throughout all aspects of an accredited organization.

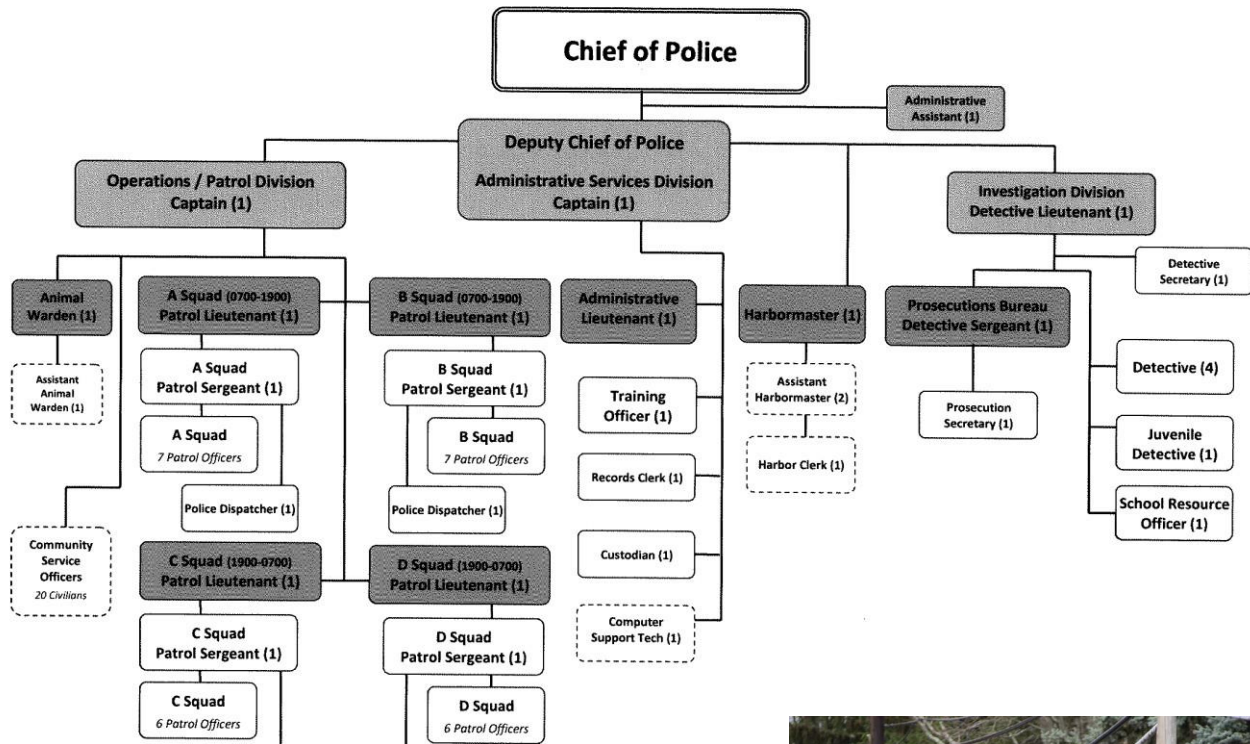
Position Summary Schedule

	FY20	FY21	FY22
Police Chief	1	1	1
Deputy Chief	1	1	1
Captain	1	1	1
Lieutenant	5	5	5
Sergeant	4	4	4
Detectives	8	8	8
School Resource	1	1	1
Patrol Officers	28	31	33
Dispatcher	4	0	0
Clerk	4	4	4
Custodian	1	1	1
Total	58	57	59



General Fund Expenditures: Police (cont.)

North Kingstown Police Department Organization Chart



General Fund Expenditures: Police (cont.)



Crime Statistics

With a crime rate for both violent and property crime combined of 9.42 per 1,000 residents, the crime rate in North Kingstown is one of the lower rates in America among communities of all sizes. It is 3.1 times smaller than the U.S. average and lower than 64% of all communities.

For North Kingstown, the violent crime rate is well below the national average for all communities of all population sizes. Violent crimes such as assault, rape, murder, and armed robbery happen less often in North Kingstown than in most of America.

The rate of property crime in North Kingstown; burglary, larceny (\$50 or more), grand theft auto, and arson; is 8.55 per 1,000 residents. This is about average for all cities and towns in America of all population sizes.

Activity & Performance Measures

Crime Rates in North Kingstown by Year:

	2016	2017	2018	2019
Murders	0	0	0	0
Rapes	7	8	5	15
Robberies	2	1	0	0
Assaults	13	11	5	8
Burglaries	55	37	32	29
Thefts	203	243	183	180
Auto Thefts	10	8	16	5



	FY 18	FY 19	FY 20
Calls for Assistance	25,050	25,675	35,286
Incident Reports	2,050	2,072	1,818
Arrest	675	702	549
Prosecutions	675	702	549
Traffic Accidents	1,000	966	810
Citations	2,900	2,773	2,395
Training Hours	2,000	3,000	2,000



**See something.
Say something.**

General Fund Expenditures: Police (cont.)

	Actual	Actual	Actual	Jul-Dec	Budget	Mgr.	%
Wages	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Police Chief	3,860,263	102,381	108,976	56,704	110,868	113,640	2.50%
Captains (2)	-	106,121	211,758	113,174	216,495	216,495	0.00%
Lieutenants (6)	-	409,134	555,767	302,954	472,904	577,629	22.15%
Sergeants (5)	-	363,645	442,622	235,271	437,950	437,951	0.00%
Detectives (6)	-	564,374	408,662	252,552	516,677	411,952	-20.27%
Patrol Officers (30)	-	2,097,685	2,306,890	1,257,502	2,495,510	2,551,299	2.24%
School Resource	-	57,526	79,553	40,963	82,013	82,013	0.00%
Dispatchers	-	210,094	205,158	-	-	-	n/a
Secretary & Clerk	-	176,548	174,407	91,678	191,385	191,385	0.00%
Custodian	-	43,823	41,432	22,589	45,328	45,328	0.00%
Court	17,401	12,329	10,364	3,679	18,000	18,000	0.00%
Holiday Pay	267,214	289,737	335,618	48,854	208,719	208,719	0.00%
Uniform All.	72,243	76,644	51,127	51,375	52,700	81,300	54.27%
Sick Buy Back	-	22,775	20,532	55,342	25,000	25,000	n/a
Termination Pay	-	-	-	-	-	-	n/a
Overtime	370,461	381,776	291,953	148,877	350,000	300,000	-14.29%
Detail-Non-Civic	9,440	-	5,784	2,108	30,000	30,000	0.00%
Detail-Civic	267,214	646,316	897,038	207,003	545,000	545,000	0.00%
	4,864,236	5,560,908	6,147,641	2,890,625	5,798,549	5,835,711	0.64%
Benefits							
Payroll Taxes	346,176	419,239	460,531	211,119	418,604	418,761	0.04%
Retirement	983,148	1,118,073	1,345,753	678,101	1,411,148	1,407,660	-0.25%
Health Ins	674,498	707,483	688,383	322,978	717,161	783,556	9.26%
Dental Ins	42,300	36,871	33,907	17,151	32,137	32,151	0.04%
Life Ins	13,883	13,205	14,797	6,544	14,574	14,574	0.00%
	2,060,005	2,294,871	2,543,371	1,235,893	2,593,624	2,656,702	2.43%



Police Departments and Mental Health Advocates need to collaborate to consider all approaches when responding to calls.

The NK Police Department has partner with The Providence Center to provide a mental health advocate (Alison Turner) to Town for this purpose.

The program is currently funded by a grant The Providence Center receives.

General Fund Expenditures: Police (cont.)

Operations	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Tuitions	8,400	17,229	13,570	10,006	25,000	25,000	0.00%
Dues	2,400	3,250	3,266	2,380	3,000	3,500	16.67%
Travel	2,263	1,150	1,276	153	1,200	1,200	0.00%
Office	4,851	4,779	6,951	3,186	8,500	8,500	0.00%
Books & Pub	5,063	2,911	2,554	1,005	2,750	1,500	-45.45%
Postage	2,415	2,092	584	1,532	2,500	2,500	0.00%
Training	19,808	17,618	16,409	7,327	20,000	20,000	0.00%
Ammunition	9,329	14,619	17,000	12,786	21,000	23,500	11.90%
Firearms	5,856	5,309	6,290	4,854	8,000	8,000	0.00%
Personnel Equip	12,495	11,763	9,861	1,862	10,000	25,300	153.00%
Prisoner Food	518	376	405	147	750	750	0.00%
Signage	1,590	344	1,567	298	2,000	2,000	0.00%
Solid Waste	1,021	1,016	1,336	1,128	1,120	1,460	30.36%
Legal	22,175	-	-	-	-	-	n/a
Janitorial Supplies	3,703	3,655	3,330	2,179	4,500	4,500	0.00%
Medial Svc/Supply	4,131	5,212	485	-	3,750	3,750	0.00%
Contract Svc	23,610	6,116	8,806	4,185	10,000	10,000	0.00%
Computer SO		53,265	48,240	28,140	50,000	50,000	0.00%
Health Advocate	-	-	-	-	-	-	n/a
Detective Supplies		4,059	2,842	1,217	3,700	3,700	0.00%
Comm Maint	37,032	18,984	23,044	10,430	35,000	30,000	-14.29%
Record Maint	37,174	34,158	29,265	33,497	37,000	39,000	5.41%
Other Rentals	2,216	4,078	3,759	-	3,000	4,900	63.33%
Vehicle: Fuel	78,933	67,351	54,384	35,996	80,000	80,000	0.00%
Vehicle: Repairs	34,157	36,370	43,671	13,232	45,000	40,000	-11.11%
Vehicle Lease FY 18	93,372	32,252	32,607	48,244	32,229	-	-100.00%
Vehicle Lease FY 19	-	40,000	32,575	32,575	32,575	32,575	0.00%
Vehicle Lease FY 20	-	-	-	48,243	35,000	-	-100.00%
Vehicle Lease FY 21	-	-	-	-	-	49,841	n/a
Vehicle Purchases	1,500	-	-	-	-	-	n/a
Misc.	29,755	48	(14,806)	200	1,500	3,100	106.67%
Capital	29,755	80,200	47,811	44,159	72,704	66,510	-8.52%
	473,522	468,204	397,082	348,961	551,778	541,086	-1.94%
	7,397,763	8,323,983	9,088,094	4,475,479	8,943,950	9,033,499	1.00%

General Fund Expenditures: Animal Control



Brittany Curran,
Animal Control Officer

The Animal Control Unit, a division of the Police Department, promotes and protects public safety and animal care through sheltering, pet placement programs, education, and animal law enforcement.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
ACO	67,475	29,537	39,707	10,982	45,325	45,325	0.00%
PT ACO		21,513	22,991	18,172	25,004	25,004	0.00%
Overtime	1,987	1,305	3,223	446	2,000	2,000	0.00%
Uniform	300	430	444	300	600	600	0.00%
	69,762	52,785	66,365	29,900	72,929	72,929	0.00%
Benefits							
Payroll Taxes	5,267	3,885	4,846	2,234	5,425	5,426	0.00%
Retirement	10,313	5,776	11,428	5,325	12,835	12,835	0.00%
Health Ins	8,936	8,864	13,222	4,781	13,980	14,640	4.72%
Dental Ins	378	247	775	477	1,083	1,100	1.57%
Life Ins	271	136	214	73	211	211	0.00%
	25,165	18,908	30,485	12,890	33,534	34,212	2.02%
Operations							
Animal Food	2,046	1,364	2,242	55	3,000	3,000	0.00%
Medical Services	-	884	-	-	1,000	800	-20.00%
Contract Services	5,133	7,746	6,050	1,342	7,000	7,000	0.00%
Uniform Replace	-	110	45	-	200	200	0.00%
Solid Waste	927	805	979	1,027	1,115	1,450	30.04%
Janitorial Supp	1,108	724	1,158	1,027	1,400	1,400	0.00%
Vehicle	466	586	621	176	500	500	0.00%
Commodities	559	619	1,006	802	1,500	1,500	0.00%
	10,239	12,838	12,101	4,429	15,715	15,850	0.86%
	105,166	84,531	108,951	47,219	122,178	122,991	0.66%



Catherine Billings, Asst Animal Control Officer

	FY 18	FY 19	FY 20
Adoptions	89	95	64
Call for Service	825	795	694
DOA	60	67	101



General Fund Expenditures: Harbor Master



The North Kingstown Harbor Master is overseen by the North Kingstown Police Department. Its mission is to provide marine enforcement, and education services to boaters within the tidal waters of North Kingstown and Wickford Harbor.

Every effort is made to foster a safe boating environment by maintaining a high state of readiness and cultivating partnerships with fisherman, recreational boat owners, and marine business owners.

The Harbormaster is dedicated to delivering these and other services to the boating community with courtesy and professionalism.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Town Mgr. FY 20	% Change
Wages							
Harbor Master	55,096	54,716	54,726	32,160	57,023	57,363	0.60%
Asst HM	-	11,711	10,539	7,469	11,000	11,000	0.00%
Clerk	-	7,942	5,498	1,599	6,500	6,500	0.00%
	55,096	74,369	70,763	41,228	74,523	74,863	0.46%
Benefits							
Payroll Taxes	4,215	5,394	5,082	3,003	5,701	5,727	0.46%
Retirement	-	9,713	10,192	5,397	10,407	10,469	n/a
Health Ins	-	14,497	14,068	8,481	14,458	16,439	n/a
Dental Ins	-	864	747	431	824	837	n/a
Life Ins	-	186	211	122	211	211	n/a
	4,215	30,654	30,300	17,434	31,601	33,683	6.59%
Operations							
Postage	-	-	-	300	750	750	0.00%
Communication	-	-	510	-	400	600	50.00%
Repairs/Markers	1,367	1,367	2,829	4,513	6,650	23,050	246.62%
Gas & Fuel	1,857	1,857	4,094	2,703	5,000	5,500	10.00%
Contract Svc	1,972	1,972	3,090	1,374	2,500	5,500	120.00%
Office/Forms	-	-	163	-	200	200	0.00%
Uniform Replace	-	-	320	-	400	400	0.00%
Misc.	-	-	290	-	250	250	0.00%
	5,196	5,196	11,296	8,890	16,150	36,250	124.46%
	64,507	110,219	112,359	67,552	122,274	144,796	18.42%

In FY 2020 the Harbor Master and Staff recorded over 870 hours of patrol on the water.

Citations Issued: 15



Expenditures: Public Works



Adam White, Director of Public Works
Employed by the Town since 2010

The mission of the Department of Public Works (DPW) is to maintain and improve Town facilities and infrastructure through cost effective management and forward- thinking asset prioritization. In order to fulfill its mission, the DPW strives to provide responsive and high-quality public service through efficient departmental procedures, increased value to the customer, and positive inter-organizational communications.



The Public Works Department is split into five divisions:

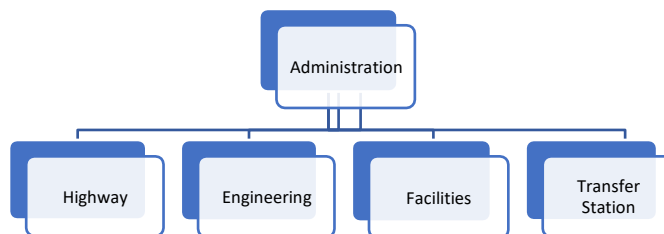
Administration is comprised of the Department Director, Facilities Project Manager, and Programs Coordinator. Division responsibilities include the overall operation of the DPW including policy and personnel decisions, purchasing, budgeting, research, supervision, record keeping, and customer service to residents.

Engineering is responsible for subdivision and land development review and inspection, highway and drainage improvement design, plat map updates, improving Town standards, computer aided design (CAD), bid specification preparation and project management and construction inspections, deed and title search, and customer service.

Facilities and Grounds is responsible for the maintenance and improvement of all Town buildings, grounds, athletic facilities, Town Beach, playgrounds, and parks.

Highways is responsible for maintaining and improving the Town's infrastructure (roads, dams, drainage, bridges), street sweeping, snow plowing, tree trimming and brush cutting, cleaning of catch basins, sign making, and other tasks that involve heavy and light equipment.

Transfer Station – The Transfer Station is the heart and soul of the Town's Solid Waste Program. This division is also responsible for the Town's recycling program.



General Fund Expenditures: Public Works: Administration

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Director	182,861	102,682	92,196	49,038	100,697	104,383	3.66%
Project Mgr.	-	79,380	79,371	39,728	80,787	82,807	2.50%
Asst Dir	-	-	-	-	-	72,855	n/a
Program Cord	-	62,801	64,150	32,109	65,294	65,294	0.00%
Overtime	865	1,164	1,005	948	1,300	1,300	0.00%
	183,726	246,027	236,722	121,823	248,078	326,639	31.67%
Benefits							
Payroll Taxes	13,516	18,919	20,308	9,679	18,978	24,988	31.67%
Retirement	33,489	45,052	43,623	21,753	47,133	58,828	24.81%
Health Ins	21,744	40,138	42,130	22,759	46,620	65,153	39.75%
Dental Ins	1,268	2,404	2,257	1,202	2,760	3,349	21.34%
Life Ins	446	571	621	292	842	842	0.00%
	70,463	107,084	108,939	55,685	116,333	153,160	31.66%
Operations							
Dues	125	275	305	280	275	350	27.27%
Office Equip	649	3,039	213	1,168	1,400	1,700	21.43%
Medical Svc	2,915	1,990	348	-	2,725	2,500	-8.26%
Misc.	15	-	-	-	-	250	n/a
	5,164	5,510	5,368	1,448	4,950	4,800	-3.03%
	259,353	358,621	351,029	178,956	369,361	484,599	31.20%

Performance Indicators

	FY 18	FY 19	FY 20
Street Sweeping (Miles)	150	150	153
Road Paving (Miles)	7.92	3.46	6.89
Refuse Collected (tons)	6,125	5,972	6,677
Recyclables Collected (tons)	3,200	3,248	3,247

Position Summary Schedule: Administration

	FY 20	FY 21	FY 22
Public Works Director	1	1	1
Facilities Project Mgr.	1	1	1
Program Coordinator	1	1	1
Asst. Director	0	0	1
Total	3	3	4

On Going and FY 22 Projects

On Going:

- Town Hall Design
- Public Safety Bldg Improvements
- Fire Station 2 & 3 Improvements
- Library Alarm
- Gilbert Stuart Bridge - Design

FY 22

Paving

- Town Hall Renovations
- Landfill Closure
- Gilbert Stuart Bridge – Improvements
- Wilson Park Boat Ramp

Expenditures: Public Works: Engineering

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Engineer	211,640	87,809	89,843	45,737	93,238	95,772	2.72%
Eng Inspect	-	113,322	117,393	59,002	120,211	123,214	2.50%
Overtime	-	674	-	-	1,500	-	n/a
Uniform	14	600	600	600	600	600	0.00%
	211,654	202,405	207,836	105,339	215,549	219,586	1.87%
Benefits							
Payroll Taxes	15,846	15,387	15,427	7,777	16,386	16,752	2.23%
Retirement	38,235	37,930	39,519	19,444	39,113	42,505	8.67%
Health Ins	28,448	19,787	30,540	15,292	31,037	34,377	10.76%
Dental Ins	1,620	821	752	401	1,648	1,674	1.58%
Life Ins	740	559	632	292	632	632	0.00%
	84,889	74,484	86,870	43,206	88,816	95,940	8.02%
Operations							
Training	155	-	125	-	200	200	0.00%
Office	4,826	4,093	7,762	2,031	4,000	6,600	65.00%
Postage	2,386	-	-	-	-	-	n/a
Licenses	425	300	345	150	300	400	n/a
Landfill Test	2,550	7,709	-	-	30,000	-	-100.00%
Testing & Lab	862	908	3,885	-	500	5,000	900.00%
Consulting	39,834	44,512	42,110	18,238	65,000	50,000	-23.08%
Contracting	-	525	-	-	-	-	n/a
Other	-	-	-	-	500	-	-100.00%
	51,038	58,047	54,227	20,419	100,500	62,200	-38.11%
	347,581	334,936	348,933	168,964	404,865	377,726	-6.70%



Position Summary Schedule: Engineering

Engineering	FY 20	FY 21	FY 22
Town Engineer	1	1	1
Engineering Inspector	2	2	2
Total	3	3	3

Business cannot compete without reliable infrastructure

General Fund Expenditures: Public Works: Highway

	Actual	Actual	Actual	Jul-Dec	Budget	Mgr.	%
Wages	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Super	734,738	57,540	80,103	38,802	73,429	81,316	10.74%
Foreman (2)	-	115,173	102,045	54,160	129,322	129,322	0.00%
Mechanic (3)	-	55,531	112,759	54,056	99,384	99,384	0.00%
Equip Oper	-	429,265	449,585	221,354	515,414	515,414	0.00%
Admin	-	34,168	32,162	15,468	44,811	44,811	0.00%
Overtime	123,447	43,897	30,418	17,639	45,000	40,000	-11.11%
Seasonal		15,838	12,274	5,886	20,000	20,000	0.00%
OT: Snow	-	60,028	40,000	12,484	40,000	40,000	0.00%
Uniform	4,668	5,189	4,200	4,200	4,200	4,200	0.00%
	862,853	816,629	863,546	424,049	971,560	974,447	0.30%
Benefits							
Payroll Taxes	63,767	59,685	62,193	31,134	74,324	74,545	0.30%
Retirement	129,316	127,846	145,306	69,676	157,541	158,810	0.81%
Health Ins	190,252	159,501	173,339	87,894	198,181	216,496	9.24%
Dental Ins	12,469	10,128	9,511	4,834	11,287	14,708	30.31%
Life Ins	3,097	2,618	3,170	1,418	3,370	3,370	0.00%
	398,901	359,778	393,519	194,956	444,703	467,929	5.22%

Position Summary Schedule: Highway

Highway	FY 20	FY 21	FY 22
Superintendent	1	1	1
Equipment Maintenance	1	1	1
Mechanic	2	2	2
Streets Foreman	1	1	1
Labor Foreman	1	1	1
Equipment Operator	9	9	9
Secretary	1	1	1
Tree Warden	1	1	1
Miscellaneous	.4	.4	.4
Total	17.04	17.04	17.04

Roads Maintained

Paved: 153 miles Unpaved: 5 miles

Resurfaced: 2017 - 2.75 miles 2018 - 7.92 miles
2019 - 3.46 miles 2020 - 6.89



General Fund Expenditures: Public Works: Highway (cont.)

Operations	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Dues	-	75	50	-	75	75	0.00%
Office	242	282	(162)	1,465	10,125	6,325	-37.53%
Postage	387	221	-	99	-	-	n/a
Reg & License	963	847	867	665	1,200	1,200	0.00%
Safety Equip	1,215	1,084	3,296	1,137	7,000	7,000	0.00%
Hand Tools	8,226	292	2,078	800	1,400	1,400	0.00%
Rentals	1,514	16,214	659	2,654	5,000	5,000	0.00%
Vehicle: Fuel	53,864	43,722	32,696	62,800	60,000	62,000	3.33%
Vehicle: R&M	210,498	131,555	151,886	186,784	175,544	194,250	10.66%
Paving	703,597	695,417	500,000	-	500,000	750,000	50.00%
Asphalt	23,005	35,034	37,568	34,105	35,000	35,000	0.00%
Line Painting	48,019	22,026	21,351	26,344	23,000	50,000	117.39%
Police Detail	10,110	-	-	-	-	-	n/a
Signage	13,685	6,640	5,620	8,402	11,000	11,000	0.00%
Commodity	8,567	3,703	4,271	10,171	7,000	7,000	0.00%
Cont Svc	14,940	9,906	28,797	3,462	50,000	40,000	-20.00%
Comm Maint	823	4,057	1,202	2,169	2,000	2,000	0.00%
Drain Maint	25,336	35,645	39,171	16,073	40,000	47,500	18.75%
Snowplow	16,481	11,672	15,000	3,349	15,000	15,000	0.00%
Salt	110,409	92,341	108,000	20,000	85,000	85,000	0.00%
Sand/Gravel	32,056	32,046	21,324	15,728	55,000	45,000	-18.18%
FY 18 Lease	695	69,105	69,105	-	69,006	69,105	0.14%
FY 18 Lease	-	-	21,161	-	21,500	21,161	n/a
FY 19 Lease	-	52,237	52,327	52,327	52,327	52,328	0.00%
FY 20 Lease	-	-	42,742	30,212	30,000	40,568	35.23%
FY 21 Lease	-	-	-	-	-	94,696	n/a
Misc.	2,697	2,747	15,640	97	4,600	4,600	0.00%
Capital	133,974	14,361	19,275	27,924	29,000	38,150	31.55%
	1,421,303	1,333,466	1,246,161	506,767	1,289,777	1,685,358	30.67%
	2,683,057	2,509,873	2,503,226	1,125,772	2,706,040	3,127,734	15.58%



Starting in FY 2020 the Town Council approved that any unspent funds related to snow removal would be transferred to Fund Balance and assigned for future years, when cost of snow removal exceeds budgeted amounts. Balance on June 30, 2020: \$79,913.



General Fund Expenditures: Public Works: Facilities

	Actual	Actual	Actual	Jul-Dec	Budget	Mgr.	%
	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Wages							
Foreman	300,375	62,388	63,833	31,950	64,972	64,972	0.00%
Carpenter	-	26,080	42,171	23,434	48,380	48,379	0.00%
Equip Op	-	158,323	147,267	81,154	171,254	171,254	0.00%
Custodian	-	82,042	94,906	38,616	95,409	95,409	0.00%
Tree Warden	6,492	2,400	2,520	-	6,000	6,000	0.00%
Seasonal	-	10,603	40,210	29,831	27,500	40,000	45.45%
Overtime	19,581	28,474	28,474	14,335	20,000	30,000	50.00%
Uniform	2,000	2,250	2,100	2,100	4,500	2,400	-46.67%
	328,448	372,560	421,481	221,420	438,015	458,414	4.66%
Benefits							
Payroll Taxes	24,492	28,467	30,722	16,473	33,346	33,346	0.00%
Retirement	53,819	60,801	64,574	31,747	69,515	65,615	-5.61%
Health Ins	56,692	69,197	66,741	36,010	80,357	82,544	2.72%
Dental Ins	3,066	3,719	3,348	1,979	3,913	3,826	-2.22%
Life Ins	1,375	1,355	1,575	778	1,685	1,685	0.00%
	139,444	163,539	166,960	86,987	188,816	187,016	-0.95%

Position Summary Schedule: Facilities

Facilities	FY 20	FY 21	FY 22
Foreman	1	1	1
Equipment Operator	5	5	5
Building Custodian	2	2	2
Total	8	8	8
Grand Total	31.04	31.04	32.04

General Fund Expenditures: Public Works: Facilities (cont.)

	Actual	Actual	Actual	Jul-Dec	Budget	Mgr.	%
Operations	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Hand Tools	969	499	394	678	500	750	50.00%
Safety Equip	-	139	772	388	100	500	400.00%
Janitor Svc	23,559	28,947	25,114	28,526	33,668	50,000	48.51%
Janitor Supp	13,025	12,025	13,355	8,207	14,000	18,000	28.57%
Solid Waste	5,386	4,670	5,742	6,152	5,914	6,100	3.15%
Maint:Elec	25,024	17,368	10,032	5,841	10,000	10,000	0.00%
Maint:Plumb	2,179	4,192	6,972	9,532	2,000	8,000	300.00%
Maint: HVAC	66,670	61,114	46,197	23,596	50,000	50,000	0.00%
Maint:Bldg	10,886	32,236	29,564	25,214	30,000	30,000	0.00%
Maint:Sewer	6,050	5,458	7,740	1,997	6,000	6,000	0.00%
Vehicle: Fuel	6,062	12,431	5,791	2,734	6,500	6,500	0.00%
Vehcile:R&M	9,973	9,695	4,797	5,499	12,000	12,000	0.00%
Bldg Material	27,707	29,819	32,793	16,289	23,000	23,000	0.00%
Landscape	8,966	8,453	10,910	11,851	21,000	33,000	57.14%
Soil & Gravel	-	4,262	300	800	3,800	3,800	0.00%
Fertilizers	-	3,620	125	1,488	5,000	5,000	0.00%
Seeds & Plants	-		973	3,426	2,500	2,500	0.00%
Plumb Supp	809	1,324	743	800	800	800	0.00%
Elec Supp	2,709	2,703	7,955	6,130	2,500	6,500	160.00%
Other Supp	3,007	5,382	7,213	3,104	5,500	5,500	0.00%
Cont Svc:Bldg	42,502	43,956	45,003	38,347	45,000	45,000	0.00%
Tree Svc	41,352	40,531	33,168	11,853	30,000	30,000	0.00%
Rentals	608	4,033	-	1,070	2,000	2,000	0.00%
Other	319	819	800	105	600	600	0.00%
Capital	251,845	282,211	352,621	152,339	445,000	425,000	-4.49%
	549,607	615,887	649,074	365,966	757,382	780,550	3.06%
	1,017,499	1,151,986	1,237,515	674,373	1,384,213	1,425,980	3.02%



General Fund Expenditures: Utilities

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Telephone	120,740	127,173	106,758	44,007	85,732	100,000	16.64%
Electricity	256,415	289,581	280,373	117,076	275,000	287,012	4.37%
Gas	100,359	92,521	90,430	25,202	85,000	86,100	1.29%
Fuel Oil	68,291	91,751	73,410	18,793	80,000	64,920	-18.85%
Sewer	1,680	2,166	28,087	13,754	2,000	20,692	934.60%
Sewer Assessment	-	-	-	-	-	-	n/a
Solid Waste	-	-	-	15,000	30,000	30,000	0.00%
Recycling	431,000	445,000	445,000	458,350	458,350	507,100	n/a
Water	15,258	26,196	45,207	35,619	15,000	45,000	200.00%
Street Lighting	448,769	432,355	416,026	184,175	320,000	308,750	-3.52%
	1,442,512	1,506,743	1,485,291	911,976	1,351,082	1,449,574	7.29%

The Town entered into a new electricity purchase agreement with Direct Energy in 2020 as part of the Energy Purchase program managed by the RI League of Cities and Towns. The new agreement is for two years and reduced our per kWh cost by 24%.

The Town spent \$200,000+ on telephone service in 2017. This includes all general fund departments and enterprise funds. Audits of telephone fees resulted in the elimination of unused lines and services with a savings that we are seeing in the current year and project to continue.

The Town has purchased its streetlights and is converting them to LED. The work will start this spring and be completed in fiscal year 2022.

The Transfer Station is now an enterprise fund. We are now accounting for the services provided by the Transfer Station to the General Fund. Recycling costs paid by public works, are not in the Transfer Station budget. The amount for Recycling is a transfer out. This item is for recycling fees and replacement/repair of recycling bins.

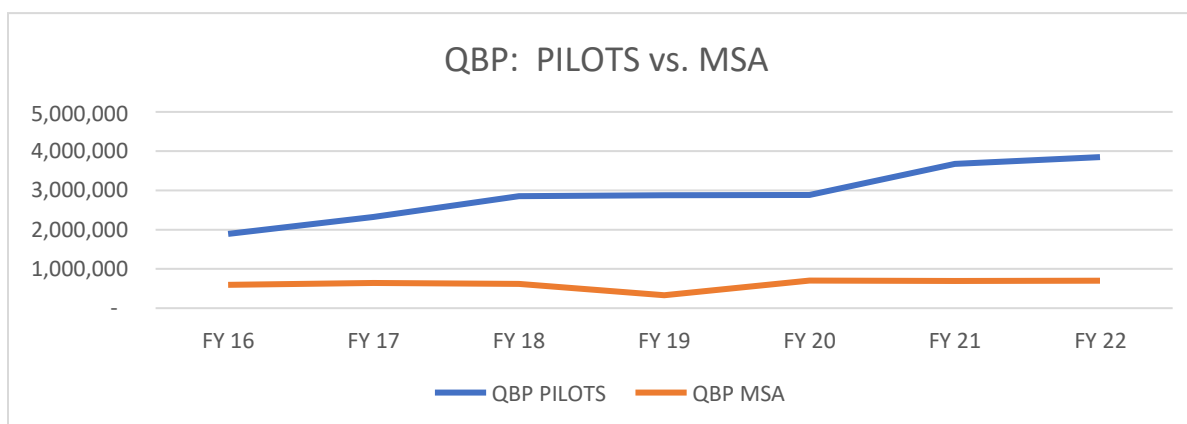


General Fund Expenditures: QDC: Municipal Service Agreement

North Kingstown and the Quonset Development Corp (QDC) have an agreement where North Kingstown pays for its share of the common area maintenance of the Quonset Business Park that includes roadways, storm drainage, beaches, bike path, and some parking.

- Police and Fire protection in the Park is provided by the Town.
- Roadway improvements and dredging will be managed by QDC via an infrastructure plan.
 - ✓ Dredging is paid 70% Town and 30% QDC.
 - ✓ Roadway improvements are paid 64.25% Town and 35.75% by QDC
 - ✓ Starting in FY 21 Dredging is reported as part of the Allan Harbor Enterprise Fund

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Common Areas	383,091	414,491	428,045	329,341	440,626	454,083	3.05%
Roadways	167,635	195,932	202,388	153,563	204,750	198,450	-3.08%
	550,726	610,423	630,433	482,904	645,376	652,533	1.11%



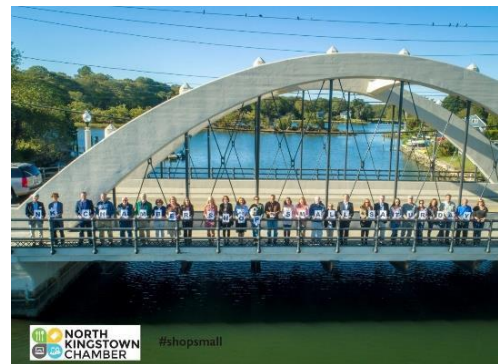
General Fund Expenditures: Civic Contributions

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Well One Health	20,000	20,000	20,000	10,000	20,000	-	-100.00%
SC Home Health (VNS)	17,500	17,500	17,500	8,750	17,500	17,500	0.00%
Boys/Girls Club	1,000	-	-	-	-	-	n/a
Neighbor Helping	1,000	1,000	1,000	500	1,000	1,000	0.00%
Gateway Health	4,000	4,000	3,000	1,500	3,000	3,000	0.00%
Vet & Mem Day	2,500	1,000	1,000	1,500	1,500	1,000	-33.33%
Lafayette Band	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Davisville Library	6,000	6,000	11,500	5,750	11,500	11,500	0.00%
Willett Library	6,000	6,000	11,500	5,000	10,000	10,000	0.00%
Seniors Helping	1,000	1,000	-	-	-	-	n/a
Gilbert Stuart	-	-	5,000	5,000	5,000	5,000	0.00%
SK Adult Day Care	33,099	33,099	34,127	-	34,127	34,127	0.00%
Wash County Planning	3,000	3,000	-	-	-	-	n/a
Plum Beach Garden	-	-	-	2,000	2,000	2,000	0.00%
Art Festival	-	-	5,500	-	5,500	5,500	n/a
Arts Council	20,999	20,999	19,000	-	19,000	4,000	-78.95%
Chamber of Commerce	20,569	20,569	25,000	25,000	25,000	25,000	0.00%
Wickford Village Assoc	-	-	-	10,000	10,000	10,000	0.00%
Tri Town Comm Act	15,500	15,500	20,000	20,000	20,000	20,000	0.00%
Southern RI Volunteers	17,500	17,500	2611	2,611	2,611	2,611	0.00%
	171,167	168,667	178,238	99,111	189,238	153,738	-18.76%

It is a notable desire to support the organizations that support our community.

Each year we receive more requests than we can fund.

This budget was developed with the goal of limiting expenditures to 0.5% of the municipal budget.



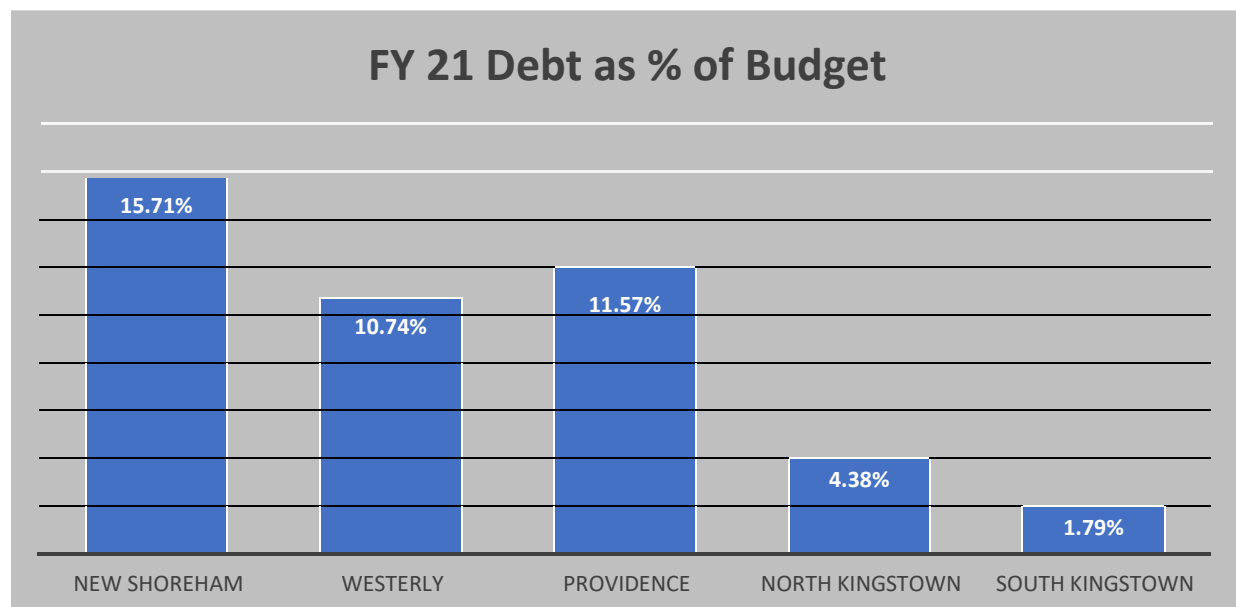
General Fund Expenditures: Debt Service

The Town issues general obligation bonds to provide funds for the construction of major capital facilities and infrastructure. This allows the Town to continue with needed capital upgrades/replacements, while holding a steady fund balance for unforeseen issues.

In the FY 22 budget, the Town has allocated 4.38% of the general fund for General Obligation debt.

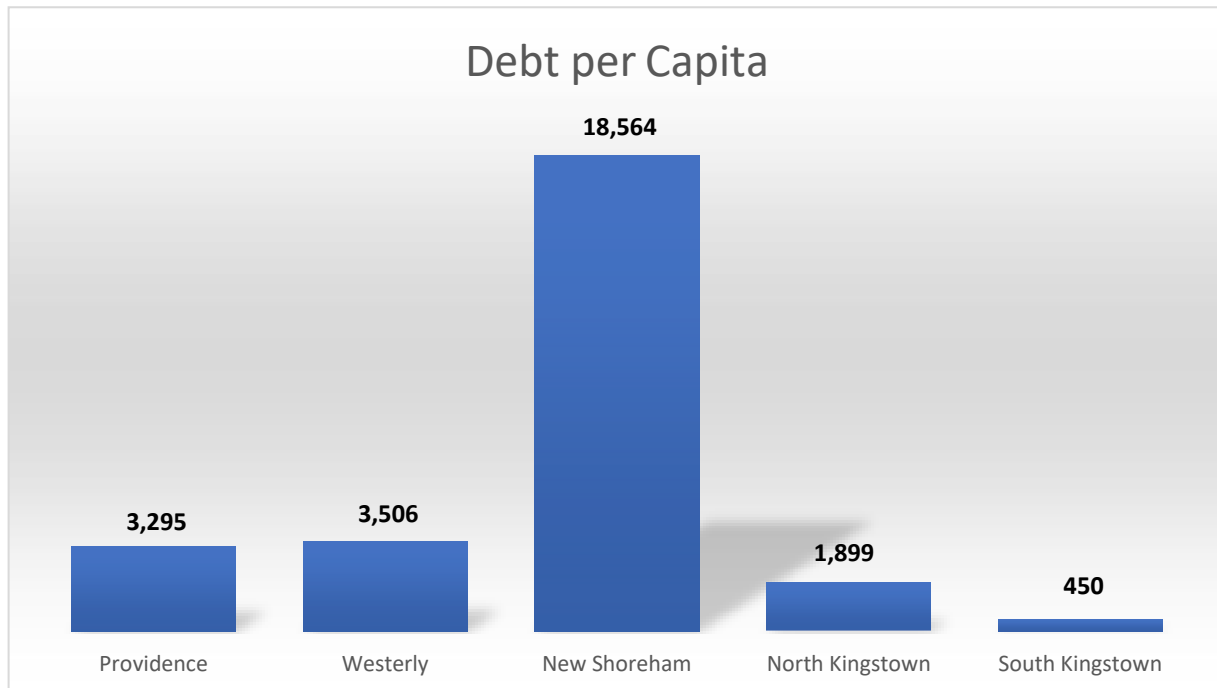
The Town has passed an ordinance that annual debt service is limited to 10% of the general fund budget.

The State of Rhode Island limits debt a municipality may issue to 3% of the full assessed value of taxable property in the Town. North Kingstown has passed an ordinance that reduces that limit to 2%.

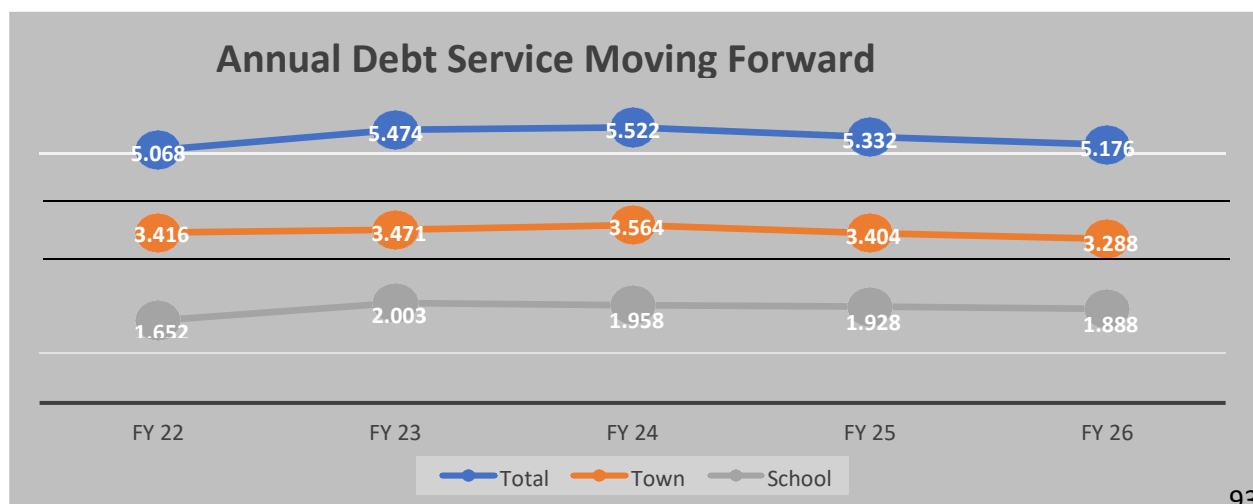


	FY 21 Budget	FY 21 Debt Service	% Debt vs Total Budget
New Shoreham	15,241,210	2,394,683	15.71%
Westerly	93,546,520	10,042,562	10.74%
Providence	506,843,316	58,646,255	11.57%
North Kingstown	106,974,442	4,558,420	4.38%
South Kingstown	100,089,862	1,795,232	1.79%

Fund Expenditures: Debt Service (cont.)



	Total Assessed Value at 12/31/201	Debt/Lease	% Debt	Debt per Capita	Population
Providence	13,583,527,929	586,579,000	4.3%	3,295	178,042
Westerly	6,528,352,513	79,037,519	1.2%	3,506	22,544
New Shoreham	1,690,405,290	19,510,591	1.2%	18,564	1,051
North Kingstown	4,786,303,436	49,976,023	1.0%	1,899	26,320
South Kingstown	5,245,913,828	13,647,587	0.3%	450	30,348



General Fund Expenditures: Debt Service (cont.)

	Mature	Description	FY22	FY23	FY24	FY2	FY26	FY27 -->	TOTAL
TOWN									
GOB	2024	Library	37,975	36,859	35,656	-	-	-	110,491
GOB	2028	Refund	1,703,688	1,634,688	1,551,063	1,473,063	1,400,438	597,194	8,360,131
GOB	2027	Refund	722,950	701,750	685,700	664,650	643,450	2,242,750	5,661,250
RIIB	2029	St Lights	108,327	107,202	106,965	106,591	106,073	314,526	849,684
GOB	2040	Imp	343,400	335,200	328,025	321,875	313,675	3,551,525	5,193,700
BAN	2021	Imp	-	-	-	-	-	-	-
GOB	2042	Imp	488,200	488,200	692,200	675,400	658,600	7,957,700	10,960,300
RIIB	2032	Bridge	11,475	166,863	164,688	162,512	165,300	988,237	1,659,075
			3,416,015	3,470,762	3,564,297	3,404,090	3,287,535	15,651,932	32,794,631
SCHOOL									
RIHEBC*	2033	Reno	538,032	518,205	500,930	488,070	473,770	2,893,563	5,412,570
RIHEBC	2027	Refund	522,000	522,500	517,000	520,750	518,250	519,750	3,120,250
GOB	2040	Track	247,700	241,700	236,450	231,950	225,950	2,449,600	3,633,350
BAN	2021	Imp	-	-	-	-	-	-	-
RIHEBC	2042	Imp	343,791	720,400	703,600	686,800	670,000	8,541,950	11,666,541
			1,651,523	2,002,805	1,957,980	1,927,570	1,887,970	14,404,863	12,166,170
			5,067,538	5,473,567	5,522,277	5,331,660	5,175,500	30,056,790	44,960,801

*The School RIHEBC bond is being refunded as part of March 2021 new debt offering. Debt service reflects estimated new payments. The GOB 2042 and RIHEBC 2042 bonds will be issued in March 2021 and debt service reflects estimates for this new debt. The RIIB 2032 Bond will be issued in July 2021 and the debt service reflects estimates of debt service from this issuance.

The Town funds a debt service fund. This fund makes the actual debt payments. Over the years the Town has had several refundings that lowered debt payments. In the year of the refunding the General Fund made the full budgeted payments to the Debt Service Fund. The Debt Service Fund has a fund balance and for FY 22 \$200,000 of this balance is being used to reduce the needed transfer from the General Fund. As a result, the debt service requirement of \$5,067,538 is being reduced to \$4,867,538 for budget purposes.

In November 2018, voters approved a bond referendum for \$27.0 million. This is to be split between the Town (\$13.5 million) and the School Department (\$13.5 million). This debt was issued in Notes, Bond Anticipation Notes and Bonds starting in the spring of 2019. The final portion of this authorization was issued in March 2021.

This budget calls for the issuance of \$1.5 million of debt via the Rhode Infrastructure Bank.

This debt will be used to complete repairs of the Gilbert Stuart Bridge. Issuance of this debt is subject to Town Council approval.

General Fund Expenditures: Debt Service (cont.)

Leases

To address aging equipment and vehicle fleet the Town created a program that vehicles and other equipment would be leased through tax exempt municipal capital leases. At the end of the leases the Town owns the equipment. These leases are subject to annual appropriation and typically have a term of 3 – 7 years (dependent on the item).

Current and Proposed FY 22 Leases are as follows:

GENERAL FUND			Lease	Payment				
Lessor	Start Date	Purpose	Amount	FY 21	FY 22	FY 23	FY 24	FY 25+
Santander Bank	Jul-17	Senior Ctr Bus	60,000	8,104	8,104	-	-	-
BCI Capital	Jun-18	Dump Trucks (2) Tractor	96,346	21,161	21,161	-	-	-
BCI Capital	Jun-18	Dump Trucks (2) Backhoe	435,058	69,105	69,105	69,105	69,105	-
Santander Bank	Jul-18	Police Vehicles (4)	131,190	32,575	32,575	-	-	-
Santander Bank	Sep-18	DPW Vehicles (3) Bobcat	244,655	52,327	52,327	52,328	-	-
BCI Capital	Jul-19	Elgin Street Sweeper	224,590	30,000	40,568	40,568	40,568	81,136
Santander Bank	est.	Police Vehicles (4)	188,000	-	49,841	49,841	49,841	99,682
TBD	est.	Dump Trucks(2)	328,000	-	9,151	47,500	47,500	237,500
TBD	est.	Bucket Truck	160,000	-	34,628	33,250	33,250	66,500
TBD	est.	Tractor/Brush Cutter	145,000		<u>50,917</u>	<u>50,917</u>	<u>50,917</u>	-
				213,272	368,377	343,509	291,181	484,818
ENTERPRISE FUNDS								
KS State Bank	Feb-18	Golf Carts (75)	343,125	75,225	75,225	-	-	-
Santander Bank	Dec-20	Fire Rescue Vehicle	257,716	-	<u>90,393</u>	<u>90,393</u>	<u>90,393</u>	-
				<u>75,225</u>	<u>165,618</u>	<u>90,393</u>	<u>90,393</u>	-
				288,497	533,995	433,902	381,574	484,818



All lease payments are treated as expenditures in the department that uses the vehicle or equipment.

Depending on the term of the lease the imputed interest rate for leases has been between 2.87% and 3.41%

General Fund Expenditures: Other

The Town of North Kingstown has addressed most financial concerns from the past. There is still work to do in regard to pensions, OPEB, and infrastructure, but there are plans.

We have looked to the future in the last several budgets, this includes managing debt service and providing funding for future cost, such as revaluations, comp plan, and developing reserves for years of excessive snow removal cost and termination payouts.

There are several projects that need to be addressed and action plans developed. The major items are our public safety complex, a community center, and exterior repairs and improvements to the municipal office building.

Funding for Public Safety Complex and Community Center will be used to develop preliminary design and cost estimates. Funds for Municipal Offices will be used for painting of exterior trim, signage, and landscape improvements. The Community Center has a fund for revenue and will transfer \$10,000 to the general fund for associated cost.

Public Safety Complex
Community Center
Municipal Offices

Mgr.

FY 22

30,000

10,000

10,000

50,000



General Fund Expenditures: Other (cont.)

The Town maintains an account for Open/Public Space. This account receives grant funds and until FY 2020 had received a portion of fees collected by the Town for real estate transactions. In 2020 the Town Council changed how this account is funded to an annual budget appropriation.

Over the years this fund had been used to acquire land, development rights and make improvements to public space. Funding for maintenance of open land has been minimal and a formal budget had not been used.

For FY 2021 a formal budget is not included for this fund. As of June 30, 2020, this fund had a balance of \$1,454,360

	Mgr. FY 22
Town Contribution	100,000

Planned expenditures for FY 2022 include:

Open Space Maintenance	\$25,000
Grant Matches	\$10,000
Public Space Improvements	\$25,000

Open Space & Development Rights Owned by the Town

DESCRIPTION	LOCATION DESC	DATE ACQ	ACRES
PHILLIPS, ELIZABETH FARM	TOWN WIDE DEVELOPMENT RIGHTS	03/13/97	59.00
SCHARTNER PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	06/10/97	91.00
VIAL, WILLIAM PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	05/24/99	212.00
POND REALTY (KETTLE HOLE)	TOWN WIDE DEVELOPMENT RIGHTS	08/17/00	81.00
TUCKAHOE LAND COMPANY	TOWN WIDE DEVELOPMENT RIGHTS	09/20/00	300.00
CROESSUS LIMITED PARTNER (TUCKER)	TOWN WIDE DEVELOPMENT RIGHTS	07/31/01	158.00
DIGIUSEPPE PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	06/25/03	2.80
FONTAINE PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	12/10/03	41.00
SMITH, M A/MCGUIRE J & J	TOWN WIDE DEVELOPMENT RIGHTS	05/20/04	46.00
VIAL, ELIZABETH PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	12/23/04	71.00
TOWER HILL EQUESTRIAN CENTER	TOWN WIDE DEVELOPMENT RIGHTS	09/29/05	57.00
PIERCE PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	10/17/05	9.00
MILLER PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	10/05/06	31.00
DELVECCHIO PROPERTY	TOWN WIDE DEVELOPMENT RIGHTS	03/27/08	47.00
HAZARD FAMR DEVELOPMENT RIGHTS	TOWN WIDE DEVELOPMENT RIGHTS	07/01/09	14.50
BALD HILL NURSURY DEVELOPMENT RIGHTS	TOWN WIDE DEVELOPMENT RIGHTS	12/12/08	20.00
FREEBORN PROPERTY DEVELOPMENT RIGHTS	TOWN WIDE DEVELOPMENT RIGHTS	08/15/08	27.00
HEALEY PROPERTY - LAFAYETTE ROAD	TOWN WIDE DEVELOPMENT RIGHTS	06/30/16	37.00
REGNIER PROPERTY - 300 FLETCHER RD	TOWN WIDE DEVELOPMENT RIGHTS	01/01/18	37.00
BENSON-SNUFF MILL RD/NARROW RIVER TRUST	TOWN WIDE DEVELOPMENT RIGHTS	07/31/13	43.00

General Fund Expenditures: Library



Susan Straub
Library Executive Director

Mission: To inspire lifelong learning, advance knowledge, and be a resource that strengthens our community.



Position Summary Schedule

	FY 20	FY	FY
Director	1	1	1
Deputy Director	1	1	1
Librarians	5	5	5
Asst Librarians	3	3	3
Library Aide	0.8	0.8	1
Library Associate	1	1	1
Library Tech	2.6	2.6	2.6
Clerks	1.7	1.7	1.7
Custodians	1.4	1.4	1.4
Total	17.5	17.5	17.7



Town Manager, Ralph Mollis presents the North Kingstown Library \$94,000 as a result of the sale of the Annex in Wickford.

	Actual FY 18	Actual FY 19	Actual FY 20	Budget FY 21	Town Mgr. FY 22	% Change
Revenues						
Town Aid	1,309,135	1,313,709	1,315,000	1,315,000	1,346,560	2.40%
State Aid	239,004	278,709	298,543	297,608	301,066	1.16%
TOTAL:	1,548,139	1,592,418	1,613,543	1,612,608	1,647,626	2.17%

2020 Activity

99,079 visits to the library

Curbside pickup services were used 1,229

times 198,206 library materials were checked out.

52,607 downloads of e-books & digital material

Patrons retrieved information from the research database 227,537 times

39,320 items received from other libraries for our patrons

3,311 children attended one of 131 pre-school programs

3,611 children attended one of 71 school age children's

programs 1,223 teens attended one of 183 teen programs

2,836 adults attended one of 165 adult programs

The library's public computers were used 14,074 times

The library public Wi-Fi connection was used 12,975 times

Library staff answered 31,144 questions from the public

"Libraries fulfill a purpose that almost nothing else does. They're a place of information for all. A place where people can come together as a community."— Dr. Jill Biden



General Fund Expenditures - School



Philip Auger, Ph.D.

The mission of the School Department is to educate our students to become intellectually active adults, to inspire them to reach individual excellence, and to challenge them to become responsible members of society.

All students at the North Kingstown School Department will achieve rigorous learning goals and will continuously improve their academic, social, emotional, creative, and physical growth. To do this, we will provide a learning environment that meets the diverse needs of every student. Each student will have access to a high quality, rigorous curriculum through multiple and varied opportunities.

Superintendent

With the help and engagement of our staff, families, and community members, our students will attain the skills, strategies, and knowledge necessary to be prepared for their college and career choices and ultimately their roles in society. We commit to using our resources to support our priorities: student learning and achievement, effective and innovative instruction, and continuous professional improvement.

Performance Measures

	FY 18	FY 19	FY 20
Student Attendance	95.2%	97.6%	95.5%
Cost Per Pupil	\$17,659	\$17,821	\$18,754
Pupil/Teacher Ratio	13:1	13:1	13:1

School Capital Fund

	FY 18	FY 19	FY 20
Beg Balance	1,758,738	982,039	675,596
TRANSFERS			
IN: Town	-	500,000	216,985
IN: Town/Bond	-	-	313,566
IN: School	1,018,063	958,873	259,932
OUT: School	-	28,548	552,074
Expenditures	<u>1,794,762</u>	<u>1,736,768</u>	<u>392,243</u>
Ending Balance	982,039	675,596	521,762

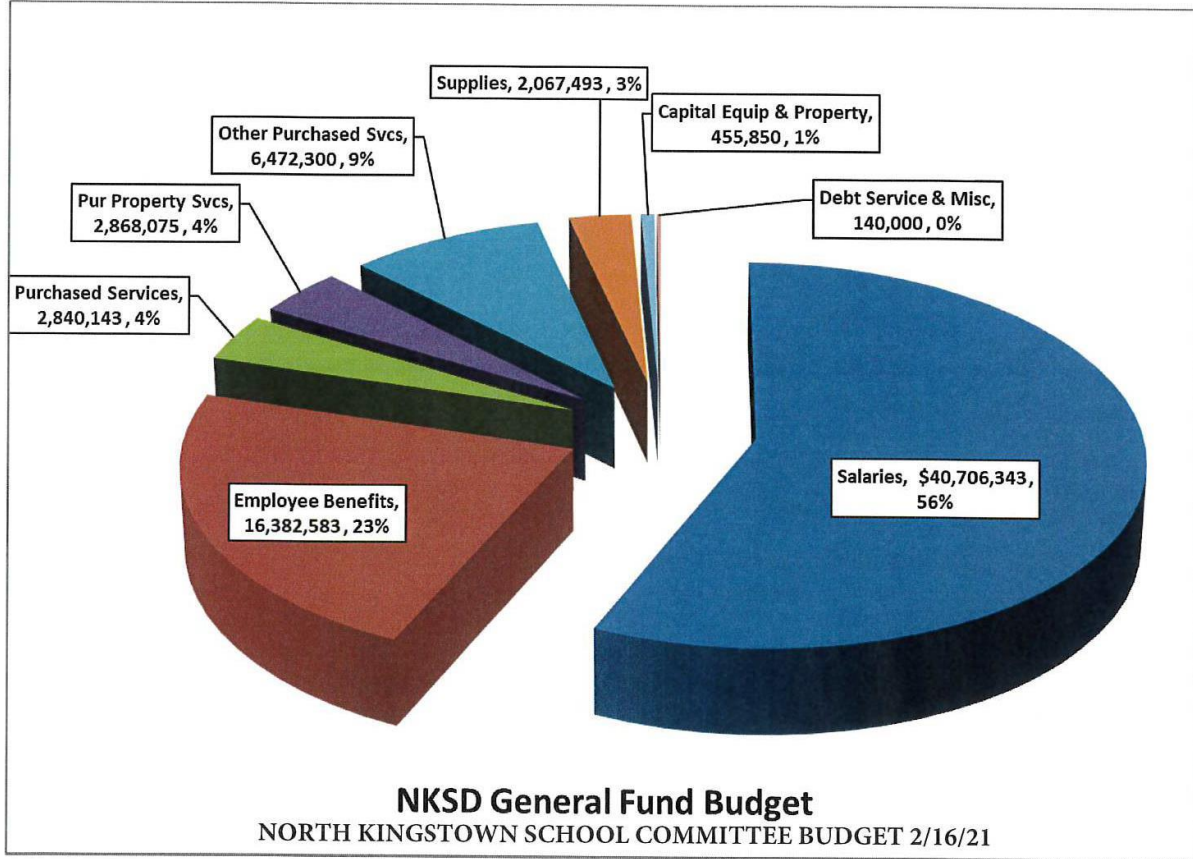
	Actual FY 15	Actual FY 16	Actual FY 17	Actual FY 18	Actual FY 19	Actual FY 20
Revenue	64,168,727	66,229,453	67,410,685	64,517,552	65,979,200	68,418,995
Expenditures	<u>62,453,002</u>	<u>65,301,102</u>	<u>66,218,089</u>	<u>63,826,513</u>	<u>65,044,182</u>	<u>66,939,082</u>
Surplus	1,715,725	928,351	1,192,596	691,039	935,018	1,479,913

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
School Aid							
Town	50,208,694	52,080,833	53,810,743	26,953,264	53,906,526	55,876,647	3.65%
State Aid	10,749,543	10,124,913	10,486,289	4,985,174	11,808,025	11,286,140	-4.42%
School Capital	-	500,000	216,985	200,000	400,000	500,000	25.00%
	60,958,237	62,705,746	64,514,017	32,138,438	66,114,551	67,662,787	2.34%

School Budget Summary

General Fund By Object Fiscal Years 2018-22								
Object Code	Object Description	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 Budget	2021-22 Budget	\$ Increase FY21 to FY22	% Increase FY21 to FY22
REVENUES								
41210	Other Taxes-Local Govt Unit	\$ 50,208,694	\$ 52,080,833	\$ 53,810,743	\$ 53,906,526	\$ 56,062,787	\$ 2,156,261	4.00%
41250	Re-Appropriation Of Fund Balance	0	0	0	500,000	500,000	0	0.00%
41310	Tuition From Individuals	100,438	106,958	77,919	100,000	100,000	0	0.00%
41321	Tuitions From Other Leas	2,643,898	3,003,977	3,738,851	3,567,000	3,632,000	65,000	1.82%
41510	Investment Earnings - School	0	0	74,489	50,000	35,000	(15,000)	-30.00%
41707	Other Fees	8,211	72,029	69,328	60,000	60,000	0	0.00%
41940	Sale/Rental Of Textbooks	23	15	0	0	0	0	0.00%
41950	Misc Revenue Other Districts	0	0	0	0	0	0	0.00%
41980	Refund Prior Yr Expenses	21,115	59,248	45,721	8,000	8,000	0	0.00%
41990	Miscellaneous Revenue	0	0	0	0	0	0	0.00%
43101	State Aid-Unrestricted	10,746,886	10,124,913	10,033,771	11,791,000	11,100,000	(691,000)	-5.86%
44202	Medicaid Revenue	499,673	425,903	566,207	400,000	400,000	0	0.00%
45301	Sale Of School Property	4,015	1,900	2,000	0	0	0	0.00%
46101	Refunds-Current Year	0	0	0	0	0	0	0.00%
TOTAL REVENUES		\$ 64,232,952	\$ 65,875,776	\$ 68,419,030	\$ 70,382,526	\$ 71,897,787	\$ 1,515,261	2.15%
EXPENDITURES								
51	Salaries	\$ 36,312,322	\$ 37,148,800	\$ 38,355,048	\$ 39,533,322	\$ 40,706,343	\$ 1,173,021	2.97%
52	Employee Benefits	13,944,745	14,206,423	14,728,686	15,548,095	16,382,583	834,488	5.37%
53	Purchased Services	2,285,441	2,476,019	2,102,716	2,856,860	2,840,143	(16,717)	-0.59%
54	Pur Property Svcs	2,653,755	2,774,858	2,748,471	2,922,172	2,868,075	(54,097)	-1.85%
55	Other Purchased Svcs	5,450,182	5,804,963	5,633,442	6,789,992	6,472,300	(317,692)	-4.68%
56	Supplies	2,020,791	1,983,121	1,916,064	2,187,264	2,067,493	(119,771)	-5.48%
57	Capital Equip & Property	654,814	500,444	1,320,409	457,053	455,850	(1,203)	-0.26%
58	Debt Service & Misc	200,310	149,553	149,988	137,768	140,000	2,232	1.62%
TOTAL EXPENDITURES		\$ 63,522,360	\$ 65,044,181	\$ 66,954,823	\$ 70,432,526	\$ 71,932,787	\$ 1,500,261	2.13%
Increase over prior year			2.40%	2.94%	5.19%	2.13%		
Surplus/(Deficit) before Interfund Xfers		\$ 710,592	\$ 831,595	\$ 1,464,206	\$ (50,000)	\$ (35,000)	\$ 15,000	
INTERFUND TRANSFERS								
45208	Transfer In-Indirect Cost	59,060	59,044	53,982	50,000	35,000	(15,000)	-30.00%
45209	Transfer In-Miscellaneous	225,540	44,380	552,074	0	0	0	0.00%
45210	Transfer In-Payroll Fund	0	0	0	0	0	0	0.00%
59102	Transfer Out-Capital Imprv Fund	(1,243,603)	(955,373)	(259,932)	0	0	0	0.00%
59104	Transfer Out-Summer School	0	0	0	0	0	0	0.00%
59105	Transfer Out-Miscellaneous	(12,500)	(3,500)	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFER		\$ (971,503)	\$ (855,450)	\$ 346,124	\$ 50,000	\$ 35,000	\$ (15,000)	-30.00%
Surplus/(Deficit) after Interfund Xfers		\$ (260,911)	\$ (23,855)	\$ 1,810,330	\$ -	\$ -	\$ 0	-30.00%
FUND BALANCE-GAAP BASIS								
Close Prior Year PO's		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Changes to Fund Bal		14,842	0	0	0	0	0	0.00%
Prior Year Fund Balance		2,785,889	2,539,820	2,515,966	4,335,750	4,335,750	0	0.00%
Fund Balance Subtotal		2,539,820	2,515,966	4,335,750	4,335,750	4,335,750	0	0.00%
Reserve for Prior Year Encumb		417,633	179,139	117,994	0	0	0	0.00%
Total Fund Balance		\$ 2,957,454	\$ 2,695,104	\$ 4,453,744	\$ 4,335,750	\$ 4,335,750	\$ (0)	0.00%

School Budget Summary



General Fund Expenditures: Summary

	Actual FY 18	Actual FY 19	Actual FY 20	Budget FY 21	Town Mgr. FY 22	% Change
Town Council	51,024	76,655	41,810	69,614	70,805	1.71%
Town Manager	239,981	236,851	250,020	250,807	310,183	23.67%
Personnel	1,298,345	1,280,494	1,373,083	1,501,509	1,515,383	0.92%
Town Clerk	367,065	479,656	478,773	527,498	524,980	-0.48%
Canvassing	55,509	125,382	79,352	156,307	96,455	-38.29%
Legal	155,606	193,873	198,534	200,000	195,000	-2.50%
Finance	2,057,372	1,805,531	2,104,810	1,336,548	1,915,260	43.30%
Assessor	264,251	258,059	474,595	304,892	304,561	-0.11%
Technology	773,351	637,366	702,394	714,063	748,143	4.77%
Planning	518,374	576,656	669,721	764,932	867,490	13.41%
Code	417,840	487,480	510,649	552,197	561,604	1.70%
Senior Center	563,059	564,953	525,232	616,826	661,510	7.24%
Recreation	508,788	660,237	465,331	681,174	919,212	34.95%
PW: Admin	259,353	358,621	351,029	369,361	484,599	31.20%
PW: Engineering	347,581	334,936	348,933	404,865	377,726	-6.70%
PW: Highway	2,683,057	2,509,873	2,503,226	2,706,040	3,127,734	15.58%
PW: Facilities	1,017,499	1,151,986	1,237,515	1,384,213	1,425,980	3.02%
Police	7,397,763	8,323,983	9,088,094	8,943,950	9,033,499	1.00%
Animal Control	105,166	84,531	108,951	122,178	122,991	0.67%
Harbor Master	64,507	110,219	112,359	122,274	144,796	18.42%
Comm/Dispatch	-	-	10,992	779,935	707,687	-9.26%
Fire	8,799,675	9,747,347	9,898,127	9,966,984	10,563,032	5.98%
Utilities	1,442,512	1,506,743	1,485,291	1,351,082	1,449,574	7.29%
Civic	171,167	168,667	178,238	189,238	153,738	-18.76%
Quonset: MSA	550,726	610,423	630,433	645,376	652,533	1.11%
Debt Service	4,906,900	4,355,556	446,250	4,558,420	4,867,538	6.78%
Other	-	-	-	-	50,000	n/a
Library	1,548,139	1,592,418	1,613,543	1,612,608	1,647,626	2.17%
School Covid	-	-	-	500,000	-	n/a
School Capital	-	500,000	216,985	400,000	500,000	25.00%
School	60,958,237	62,205,746	64,297,032	65,714,551	67,162,787	2.20%
TOTAL:	97,522,847	100,944,242	100,401,302	107,447,442	111,162,426	3.46%

Budget Summaries

Consolidated Revenue Schedule

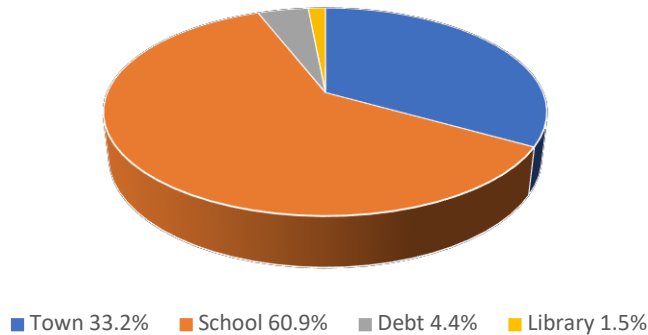
Fund	Actual FY18	Actual FY19	Actual FY20	Budgeted FY21	Proposed FY22	Change
General Fund	97,919,106	102,462,896	106,692,021	107,447,442	111,162,426	3.46%
Water Fund	3,672,185	3,659,022	3,936,642	4,811,629	4,582,414	-4.96%
Sewer Fund	1,346,141	2,325,784	1,851,059	2,246,520	1,970,233	-12.30%
NK Golf Course Fund	1,314,719	1,354,073	1,869,431	1,419,850	1,739,000	22.48%
Allen Harbor Fund	399,098	353,188	361,259	341,625	364,300	6.86%
Transfer Station Fund	569,503	577,981	646,807	584,700	1,195,965	104.54%
Municipal Court Fund	204,984	162,265	193,320	225,000	225,000	0.00%
Total	105,425,736	110,895,209	115,550,539	117,086,766	121,239,388	3.54%

Consolidated Expenditure Schedule

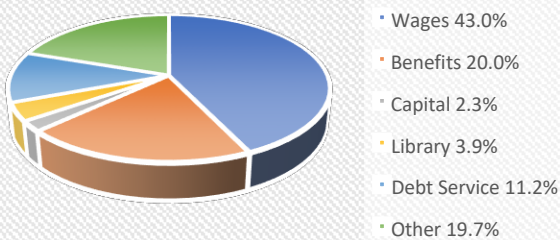
Fund	Actual FY18	Actual FY19	Actual FY20	Budgeted FY21	Proposed FY22	Change
General Fund	97,559,656	100,512,366	104,737,986	107,447,442	111,162,426	3.46%
Water Fund	2,617,058	2,516,679	3,670,550	4,811,629	4,582,414	-4.76%
Sewer Fund	1,346,141	1,231,762	1,694,138	2,261,789	2,344,955	3.60%
NK Golf Course Fund	1,311,546	1,172,092	2,310,303	1,379,019	1,772,190	28.51%
Allen Harbor Fund	305,690	309,458	288,803	341,625	439,887	28.76%
Transfer Station Fund	936,669	715,739	707,563	584,700	1,195,965	104.54%
Municipal Court Fund	257,557	129,161	193,774	225,000	225,000	0.00%
Total	104,334,317	106,587,257	113,603,117	117,051,204	121,722,837	3.99%

General Fund Expenditures and Projected Fund Balance

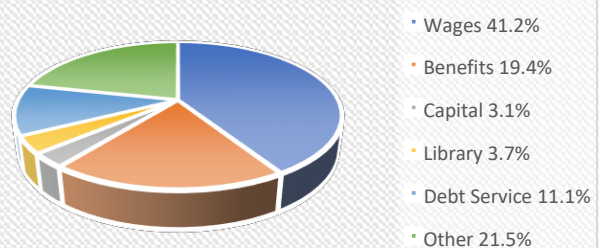
FY 22 Total Expenditures



FY 21 Town Expenditures



FY 22 Town Expenditures



Projected Fund Balance

	Town	Debt	School
June 30, 2020 (per audit)	15,606,118	1,050,158	4,477,107
FY 21			
Used in Budget	(1,000,000)	-	-
Returned	500,000	-	-
Est Surplus	750,000	-	1,000,000
FY 22			
Used in Budget			
General Fund	(350,000)	-	-
School Capital	(500,000)		
Debt Fund		(200,000)	-
	15,006,118	950,000	5,477,107

Our Employees

North Kingstown is fortunate to have an outstanding team of employees. They have value that cannot be replaced. This includes deep institutional knowledge and relationships that have been developed over many years. They have extensive system, product, and process knowledge. Good employees are not easily replaceable.

We welcomed the following new employees during the past twelve months. These employees replace individuals that have left the Town and are NOT new positions.

KIMBERLY	PAGE	BETH ANN	WILKINS
KATHERINE	ANDERSON	KRYSTIN	GILDEA
JUSTIN	CASALE	DEBORAH	KNAUSS
ADAM	LITTLEFIELD	SUSAN	STRAUB
JESSE	ZEINER	NANCY	WHEELER
JULIE	BELANGER	NOAH	ST ONGE
JENNIFER	MCGRATH	MICHAEL	BONNEAU
ELIZABETH	FERRARA	JOHN	CARDI
EMILY	MULCAHY	TIMOTHY	DZIEKAN
DANTE	FABRIZIO	BENAMIN	SAYLES
HALIE	SABATASSO	JOSEPH	KLOPFENSTEIN
NICHOLAS	BIANCHI	CURTIS	DIONNE



In FY 2022 the following employees will be reaching significance employment milestones.

JENNIFER	BOETTGER	35 Years
KATHLEEN	ONEILL	20 Years
GEORGE	CRANSTON	20 Years
CHRISTIAN	ANDERSON	20 Years
CHRISTOPHER	BEATTIE	20 Years
STEVEN	ST. PIERRE	20 Years
MARK	KITTELL	20 Years



The Town increased the number of employees during 2020 to accommodate the additional cleaning and other safety measures put in place during the COVID-19 pandemic. FY 2022 Budget includes an Assistant Director for Public Works and two additional employees in the Water Department.

Total Town Position Summary Schedule

	FY20	FY21	FY22
Total Town Employees, Includes Enterprise Funds	285	289	291

Our Employees: Benefits

The Town contributes to retirement funds for all full-time employees. The rates of contribution vary depending on the plan they are in. Current contribution rates:

	Fire	Police	Local 1033	Non-Union
MERS	29.84%	29.45%	17.04%	17.04%
TIAA	n/a	n/a	1.00%	1.00%
TIAA 10+ yos at change	n/a	n/a	1.25%	1.25%
TIAA 15+ yos at change	n/a	n/a	1.50%	1.50%

The Town provides health insurance for all full-time employees. For those employees that do not need coverage an insurance buy back is provided. The amount of buy back varies and are part of each bargaining units' agreement.

Employees also contribute toward the cost of the insurance. The amount they contribute varies and is part of the bargaining unit agreements. The total cost of health insurance, before any employee contributions are below. These amounts are estimates, actual rates have not yet been issued.

	Fire	Police	Local 1033	Non-Union
Single Health Yearly	\$ 9,107.90	\$ 9,143.85	\$ 5,456.13	\$ 7,854.91
Family Health Yearly	\$ 21,169.57	\$ 20,892.14	\$ 13,816.11	\$ 19,879.27
IOD Yearly	\$ 945.36	\$ 602.16		
Single Dental Yearly	\$ 334.46	\$ 334.46	\$ 326.85	\$ 326.85
Family Dental Yearly	\$ 1,065.67	\$ 1,065.67	\$ 1,041.46	\$ 1,041.46

Local 1033 provides Rx to its members and as a result the cost for the medical plan is significant less than for other bargaining units.

All union employees pay a 20% cost share for insurance premiums.
Non-union employees pay between 20% and 25%.

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Enterprise & Major Special Revenue Funds

North Kingstown Water Department



Tim Cranston
Director of Water Department

The North Kingstown Department of Water Supply is a municipally owned and operated water utility providing both domestic water and fire protection to a population of approximately 24,000 people. The water supply comes from 11 gravel-packed groundwater wells located in the Hunt-Annaquatucket- Pettaquamscutt Sole Source Aquifer.

In addition to the municipal wells, the Department's distribution system includes 5 storage tanks, 2 booster stations, 1,045 fire hydrants and 177 miles of distribution piping.

Base Charge

Meter Size	Quarterly Charge
5/8 or 3/4 inch	14.26
1 inch	19.89
1.5 inches	31.55
2 inches	38.42

Consumption Rate

<u>Single Family Meter</u>	Rate per 1,000 Gallons
< 20,000	3.28
20,0001 - 40,000	4.09
40,001 - 75000	4.91
> 75,000	10
<u>5/8 or 3/4 inch Meter</u>	
< 20,000	3.28
20,0001 - 40,000	4.09
> 40,000	4.91
<u>1 inch or Greater Meter</u>	
< 200,000	3.28
> 200,000	4.09
<u>Irrigation Meters</u>	



Juniper Hill Tank

Mission: *To provide water of adequate quality and quantity to our customers and ensure that the water supply meets quality standards as defined by the Safe Drinking Water Act.*

Water Fund: Revenues

	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Water Sales							
Metered Sales	2,876,379	2,831,051	2,824,723	1,771,164	2,780,567	2,808,376	1.00%
Min Charge	558,161	565,650	570,226	254,825	551,595	579,175	5.00%
Unmetered	8,972	9,405	9,395	4,285	7,600	7,600	0.00%
Surcharges	13,764	12,709	11,979	22,918	13,136	13,136	0.00%
Late Fees	29,803	30,459	30,405	10,838	26,000	26,000	0.00%
Fire Protect	77,869	81,419	77,903	42,327	66,669	80,000	20.00%
	3,564,948	3,530,693	3,524,631	2,106,357	3,445,567	3,514,287	1.99%
Rentals & Special Services							
Meter Sales	16,312	20,157	15,379	7,065	15,500	15,500	0.00%
Meter Rentals	9,575	9,581	9,521	4,064	9,586	9,586	0.00%
Turn on/off	34,846	35,948	32,600	13,805	27,625	35,000	26.70%
Installations	40,496	46,546	39,953	15,431	32,500	32,500	0.00%
Hydraulic	6,000	9,260	-	3,299	8,000	8,000	0.00%
Infrastructure	-	-	-	-	350,000	-	n/a
Prior Surplus	-	-	-	-	912,851	947,541	3.80%
Other	8	6,837	539,025	21,970	20,000	20,000	0.00%
	107,237	128,329	636,478	65,634	1,376,062	1,068,127	-22.38%
	3,672,185	3,659,022	4,161,109	2,171,991	4,821,629	4,582,414	-4.96%

The RI Water Use and Efficiency Act has established a residential water use target of 65 gallons per capita per day.

Position Summary Schedule			
	FY20	FY21	FY22
Director	1	1	1
Admin Assistant	1	1	1
Clerk	1	1	1
Water Quality Specialist	1	1	1
Pump Operator	4	4	4
Serviceman	7	7	7
Equipment Operator	1	2	4
75 day EE (2)	0.15	0.15	0.15
Total	16.15	17.15	19.15



Water Fund: Expenses

	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Director	921,093	100,439	48,769	51,056	89,716	99,980	11.44%
Water Quality	-	93,901	95,188	32,243	61,225	64,477	5.31%
Clerical	-	71,861	79,689	56,014	91,035	92,434	1.54%
Pump Operator	-	148,450	145,742	85,394	156,943	156,941	0.00%
System Operator	-	54,962	44,420	31,694	59,609	59,609	0.00%
Foreman	-	118,168	97,081	37,581	67,747	67,747	0.00%
Leadman	-	55,694	56,772	29,541	113,360	113,360	0.00%
Serviceman	-	124,728	102,561	69,138	202,233	202,233	0.00%
Meter Tech	-	45,013	47,812	26,998	50,918	50,918	0.00%
Equip Oper	-	21,100	41,114	44,282	126,120	127,008	0.70%
Special	-	-	369	-	17,982	17,982	0.00%
Termination	2,819	-	-	-	-	-	n/a
Uniform	3,300	2,945	4,941	4,382	5,850	5,100	-12.82%
Overtime	64,189	73,663	77,574	42,188	80,000	80,000	0.00%
	991,401	910,924	842,032	510,511	1,122,738	1,137,789	1.34%
Benefits							
Payroll Taxes	75,316	65,864	64,981	37,623	85,637	86,268	0.74%
Retirement	167,591	198,864	75,501	84,235	178,378	188,789	5.84%
Health Ins	121,663	153,455	505,367	93,327	200,539	214,534	6.98%
Dental Ins	9,813	9,567	8,384	5,150	10,873	10,424	-4.13%
Life Ins	3,214	2,931	3,297	1,677	3,792	4,214	11.13%
Retiree Ins	65,090	42,140	78,176	24,034	71,504	74,365	4.00%
	442,687	472,821	735,706	246,046	550,723	578,594	5.06%

All Water Department Operational employees must be RI Department of Health certified in drinking water distribution and treatment. Obtaining this certification has been problematic; not only for North Kingstown but also other municipal and private operators.

The water department worked with other water operations and the Community College of Rhode Island (CCRI) to develop a program to prepare for these exams. 2020 was the first year of the program. Sending employees to this training should assist in the certification process.



Water Fund Expenses (cont.)

Operations	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Dues	2,519	3,057	1,186	294	3,200	2,100	-34.38%
Training	3,077	2,726	2,672	3,312	4,000	4,000	0.00%
Travel	31	-	-	-	500	250	-50.00%
Office	6,019	3,749	11,440	6,407	7,400	30,300	309.46%
Postage	18,955	17,951	18,424	8,427	25,000	20,000	-20.00%
Allocated Cost	75,500	128,920	86,179	47,170	94,339	210,625	123.26%
Licenses	14,698	14,884	14,864	364	15,810	15,810	0.00%
Propane	22,407	24,023	17,398	6,893	22,000	22,000	0.00%
Electricity	227,626	258,498	275,522	122,263	290,000	275,000	-5.17%
Telephone	25,355	20,578	19,241	9,337	30,000	20,000	-33.33%
Communication	5,052	4,686	5,202	1,898	7,500	7,500	0.00%
Alarm	3,919	40	-	-	4,000	4,000	0.00%
Safety Equip	934	3,461	2,942	2,500	5,000	7,000	40.00%
Tools	2,981	2,838	16,699	6,596	10,000	10,000	0.00%
Vehicle: R&M	10,716	36,776	36,096	40,131	43,250	42,400	-1.97%
Vehicle: Fuel	15,884	21,793	19,534	5,471	33,660	25,000	-25.73%
Asphalt	11,678	4,108	128,832	9,532	11,000	10,500	-4.55%
Cont Svc	76,539	59,590	162,928	274,699	193,000	275,000	42.49%
Legal	-	-	700	-	1,000	1,000	0.00%
Main Repairs	35,499	26,561	123,297	33,738	85,000	95,000	11.76%
Lab Testing	56,748	30,356	33,975	48,681	82,000	82,000	0.00%
Water Chem	128,633	131,165	128,597	113,750	160,000	160,000	0.00%
Solid Waste	153	546	420	194	300	300	0.00%
Ins: P&L	38,524	72,114	75,185	63,905	72,704	67,100	-7.71%
Ins: WC	95,293	-	44,157	57,418	48,620	60,289	24.00%
RE Taxes	26,913	7,101	6,821	6,910	29,000	29,000	0.00%
A&E Services	(10,090)	11,370	11,500	9,500	20,000	5,000	-75.00%
WW Mgmt.	-	2,376	1,188	-	3,000	3,000	0.00%
Advertising	83	-	-	-	1,000	-	-100.00%
Misc.	-	-	1,634	-	300	300	0.00%
Water Imp	-	-	-	-	30,000	-	-100.00%
Const Material	-	-	374	-	2,500	2,000	-20.00%
Delineation Study	-	-	-	-	-	50,000	n/a
RI Conserv	2,700	2,700	2,700	2,700	2,700	-	-100.00%
NK Conserv	-	-	-	-	1,350	1,500	11.11%
Engr. & Testing	1,897	1,989	3,653	2,500	3,000	3,000	0.00%

Water Fund Expenses (cont.)

Operations	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Debt Principal	-	-	-	185,712	185,712	192,856	3.85%
Debt Interest	113,988	104,733	98,326	48,623	93,823	86,806	-7.48%
Capital	8,910	1,191	13,575	46,832	65,000	65,000	0.00%
Capital: Vehicle	2,145	83,966	-	-	-	80,000	n/a
Equip	86,174	27,602	51,862	110,721	75,000	80,000	6.67%
Pump Equip	36,329	7,631	17,402	2,570	40,000	20,000	-50.00%
Elect Motors	-	-	-	2,028	75,000	-	-100.00%
Construction	10,017	18,180	19,737	21,082	16,500	20,000	21.21%
Meter & Valve	4,065	4,227	37,079	10,647	50,000	20,000	-60.00%
Well Rehab	10,346	-	50,005	9,776	710,000	675,000	-4.93%
Tank Rehab	-	2,712	30,190	183,685	375,000	60,000	-84.00%
Hydrants	8,686	2,714	-	6,380	40,000	20,000	-50.00%
Bldg. Maint	2,067	7,122	3,079	42,160	50,000	10,000	-80.00%
ARB System	-	-	-	12,705	20,000	-	-100.00%
	1,182,970	1,154,034	1,574,615	1,567,511	3,138,168	2,866,031	6.98%
	2,617,058	2,537,779	3,152,353	2,324,068	4,811,629	4,582,414	-4.76%

	FY 18	FY 19	FY20
New Connections	158	78	50
Avg Daily Consumption	2,689,599	2,390,353	2,488,404
Miles of Water Main	177	177	181
Fire Hydrants	1,089	1,089	1,089



Water Department Debt

	Maturity	Description	FY22	FY23	FY24	FY25	FY26	FY27→	Total
RIIB	2031	Water	279,662	279,638	279,223	279,164	278,690	1,388,645	2,785,022
		Total Water	279,662	279,638	279,223	279,164	278,690	1,388,645	2,785,022

Sewer Fund



The Sewer Division is responsible for the operation and maintenance of the Town's sanitary sewer collection system. The Sewer Superintendent works with the Engineering Division. The Town's wastewater is processed at the Quonset Development Corporations Wastewater Treatment Facility.

Per the Intergovernmental Agreement for Wastewater Service, the Town's flow capacity purchased is capped. Should the project's flow capacity exceed the cap, it would likely result in additional upgrades and cost per the agreement.

Revenue

	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Licenses	1,250	1,825	1,225	450	13,000	2,000	-84.62%
IPP Permits	-	-	-	-	1,000	1,000	0.00%
User Charges	194,342	281,738	296,150	151,349	235,584	279,511	18.65%
User QDC	424,197	469,750	557,780	340,992	540,864	649,912	20.16%
Fixed Charge	81,002	101,101	118,900	68,012	196,104	133,672	-31.84%
Fire/Police	-	-	-	-	-	10,000	n/a
Post Road	361,854	576,401	351,443	357,172	346,413	362,378	4.61%
Wick Village	-	-	176,624	166,815	139,605	153,104	9.67%
Mark Point	-	-	9,944	10,243	10,398	10,243	-1.49%
Wick Point	-	-	-	-	160,000	-	-100.00%
Debt Service	22,339	27,922	64,959	18,834	54,432	36,996	-32.03%
Assessment	1,565	2,397	244,899	320,085	299,120	327,417	9.46%
ant	-	492,988	-	-	-	-	n/a
Late Fees	238,752	-	-	4,232	250,000	4,000	-98.40%
Misc.	-	338,166	29,130	-	-	-	n/a
Transfers	20,840	33,496	-	-	-	-	n/a
	1,346,141	2,325,784	1,851,054	1,438,184	2,246,520	1,970,233	-12.30%

Sewer Fund

	Actual FY 18	Actual FY 19	Actual FY 20	Jul Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Wages	45,490	56,375	63,399	32,194	69,910	71,463	2.22%
Police Detail	109,661	-	-	-	-	-	n/a
	155,151	56,375	63,399	32,194	69,910	71,463	2.22%
Benefits							
Payroll Taxes	3,480	4,490	4,699	2,463	4,966	5,467	10.09%
Retirement	8,448	10,238	10,723	5,810	12,439	11,990	-3.61%
	11,928	14,728	15,422	8,273	17,405	17,457	0.30%
Operations							
Dues	-	-	-	-	250	-	n/a
Tuitions	-	-	-	-	250	250	0.00%
Office	1,295	2,574	3,040	536	5,650	6,025	6.64%
Safety Equip	210	-	-	2	500	500	0.00%
Postage	-	135	-	-	200	200	0.00%
Advertising	-	-	-	-	150	150	0.00%
Allocated Cost	34,304	132,075	180,210	46,098	92,195	154,287	67.35%
Comm Maint	1,850	1,050	-	-	4,000	1,500	-62.50%
Consultants	1,075	2,373	-	-	-	-	n/a
Debt Principal	466,526	-	-	443,000	729,633	745,871	2.23%
Debt Interest	230,860	385,725	358,774	162,558	366,271	350,007	-4.44%
Electric	13,415	18,116	17,897	11,788	20,000	18,500	-7.50%
Water	187	188	117	129	1,000	1,000	0.00%
Gas	1,112	1,234	1,043	797	2,000	1,800	-10.00%
Ins: P&L	-	2,905	3,028	3,550	3,500	3,675	5.00%
Ins: WC	-	5,633	4,476	4,950	5,000	5,150	3.00%
Legal	4,203	25,029	12,104	22,890	20,000	20,000	0.00%
Renew/Replace	11,849	7,305	220	104	155,105	57,500	-62.93%
Mark Dr		2,192	-	-	-	-	n/a
Wickford Village	35,187	631	-	56,223	-	-	n/a
Wickford PT UPG	111	-	-	-	-	-	n/a
Capital	-	-	68,085	-	-	-	n/a
QDC Capital	293,088	562,461	557,792	-	161,000	161,000	0.00%
Vehicle	2,764	314	328	36	2,770	1,920	-30.69%
PS Convey	-	10,000	10,000	10,000	10,000	10,000	0.00%
Rate Study	-	-	2,430	-	20,000	-	-100.00%
QDC Usage	-	-	-	148,150	575,000	700,700	21.86%
Contingency	4,160	719	6,260	-	-	16,000	n/a
	1,102,196	1,160,659	1,225,804	910,811	2,174,474	2,256,035	3.75%
	1,269,275	1,231,762	1,304,625	951,278	2,261,789	2,344,955	3.68%

Sewer Fund

	FY 18	FY 19	FY 20
Miles of Sanitary Sewers	4.1	4.4	5
Storm Basins	1,603	1,803	2,054
Avg Daily Treatment	122,124	151,689	190,000

Sewer Department Debt

	Maturity	Description	FY22	FY23	FY24	FY25	FY26	FY27→	Total
RIIB	2032	Sewers	161,552	161,552	161,552	161,552	161,552	969,315	1,777,077
RIIB	2035	Sewers	396,419	396,517	396,028	395,892	395,146	3,545,960	5,525,961
GOB	2034	Sewers	272,619	277,369	276,819	281,119	280,119	2,319,775	3,707,819
RIIB	2037	Water Pollution Control	241,340	240,550	240,483	241,144	240,519	2,636,541	3,840,576
RIIB	3035	Water Pollution Control	23,948.60	23,711.10	24,461.40	24,197.40	23,922.40	217,158	337,399
Total Sewer			1,095,878	1,099,699	1,099,343	1,103,904	1,101,259	9,688,748	15,188,831

North Kingstown Municipal Golf Course (includes Golf Course and Club House)

	Actual	Actual	Actual	Jul - Dec	Budget	Mgr.	%
Revenues	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Green Fees: Daily	824,147	820,538	995,594	724,729	860,000	1,050,000	22.09%
Green Fees:	104,940	99,274	100,782	72,847	95,000	120,000	26.32%
Carts: Gas	273,402	281,799	325,718	286,628	320,000	385,000	20.31%
Carts: Pull	2,303	2,307	3,707	1,467	2,300	2,500	8.70%
Driving Range	34,870	39,789	46,599	44,437	45,000	70,000	55.56%
Club Store/Rent	936	350	789	-	400	1,000	150.00%
Club Rentals	-	469	796	743	600	1,000	66.67%
Handicaps	3,845	5,130	3,960	830	5,000	4,000	-20.00%
Sales: Clothing	11,835	14,061	22,563	4,690	15,000	18,000	20.00%
Sales:	37,827	37,015	46,463	26,210	39,000	50,000	28.21%
Rent: Restaurant	20,614	59,341	43,500	18,500	37,550	37,500	-0.13%
	1,314,719	1,360,073	1,590,471	1,181,081	1,419,850	1,739,000	22.48%



The North Kingstown Golf Course is one of the finest public golf facilities in the state. Its classic layout was designed by Walter Johnson, an associate of Donald Ross. Players consistently rave about the fine playing conditions.

Recent upgrades include updating the driving range and replacing the cart fleet, combined with the increased play that has been seen in local courses due to the Covid-19 Pandemic are the driving factors for increased revenue.



Annual Rounds Played

FY20	40,373
FY19	32,968
FY18	33,662
FY17	35,226

North Kingstown Municipal Golf Course (cont.)

	Actual	Actual	Actual	Jul - Dec	Budget	Mgr.	%
Wages	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Club House Mgr.	457,112	72,189	72,690	42,703	75,935	77,643	2.25%
Asst Club Mgr.	-	38,066	35,460	18,223	40,201	41,105	2.25%
Superintendent	-	73,802	70,817	34,286	73,754	78,101	5.89%
Asst Super	-	52,193	43,147	24,791	54,690	55,920	2.25%
Mechanic	-	57,269	53,435	27,020	59,609	59,609	0.00%
Janitor	-	89,551	43,560	20,846	45,325	45,325	0.00%
Uniforms	900	1,200	900	900	1,600	1,600	0.00%
OT & Seasonal	10,744	98,796	152,842	108,298	182,489	185,000	1.38%
	468,756	483,066	472,851	277,067	533,603	544,303	2.01%
Benefits							
Payroll Taxes	38,367	41,228	37,153	20,699	46,018	41,639	-9.52%
Unemployment	-	-	4,780	-	3,000	3,000	0.00%
Retirement	74,073	3,302	39,303	27,790	61,048	65,060	6.57%
Health Ins	74,655	64,070	56,844	30,210	58,042	59,289	2.15%
Dental Ins	4,413	3,638	2,777	1,453	2,989	3,037	1.61%
Life Ins	1,439	1,178	1,264	583	1,264	1,264	0.00%
	192,947	113,416	142,121	80,735	172,361	173,289	0.54%

Position Summary Schedule			
	FY20	FY21	FY22
Operations Mgr. Golf Course	1	1	1
Assistant Golf Course Manager	1	1	1
Superintendent of Golf Course	1	1	1
Assistant Super of Golf	1	1	1
Mechanic	1	1	1
Custodian	1	1	1
Total	6	6	6



Operations	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Mile/Travel	551	425	1,722	-	560	60	-89.29%
Dues/Conf	2,821	3404	4,053	470	6,050	4,000	-33.88%
Office	6,283	7,591	2,967	1,372	1,275	3,375	164.71%
Telephone	627	4,344	2,337	271	1,950	2,650	35.90%
Electricity	81,741	82,969	65,776	22,826	65,000	60,000	-7.69%
Gas	15,536	13,704	25,378	7,816	17,000	15,000	-11.76%
Sewer	3,979	7,527	9,327	4,539	10,500	10,500	0.00%
Water	8,995	11,313	11,234	4,642	12,700	12,700	0.00%
Solid Waste	3,473	3,279	3,661	3,839	3,000	4,500	50.00%
P&L Ins	36,990	49,717	23,788	38,922	63,700	26,016	-59.16%
WC Ins	14,873	-	25,929	24,777	-	40,868	n/a
Rentals	198	430	430	-	1,900	1,900	0.00%
Ads	3,202	-	-	-	3,040	3,040	0.00%
Vehicle Maint	41,029	26,079	34,368	25,193	22,000	26,000	18.18%
Fuel & Oil	-	20,952	16,875	6,001	20,000	20,000	0.00%
Equip Repair	15,153	629	-	-	-	-	n/a
Ground Maint	-	2,980	2,819	2,677	22,000	3,000	-86.36%
Building Repair	-	-	3,682	1,063	-	2,500	n/a
Elec/Plumb	-	4,339	429	-	800	800	0.00%
Allocated Cost	4,000	81,919	93,251	31,887	63,773	203,829	219.62%
Irrigation Debt	57,135	57,135	-	-	57,135	57,135	0.00%
Contract Svc	93,606	28,738	28,669	14,284	46,000	45,000	-2.17%
Alarm	6,276	3,773	8,428	2,766	750	1,500	100.00%
Landscaping	20,919	4,265	806	4,784	20,000	5,000	-75.00%
Sand & Soil	-	-	5,969	3,000	-	5,000	n/a
Seeds/Plants	-	-	9,715	5,000	-	10,000	n/a
Fertilizers	14,305	26,013	25,635	11,800	30,000	40,000	33.33%
Pest Control	35,110	39,515	44,427	44,728	50,000	60,000	20.00%
Commodities	18,960	45,888	64,663	26,490	35,000	60,000	71.43%
Irrigation Maint	-	200	3,473	500	4,000	9,000	125.00%
Janitorial	4,826	5,042	6,003	2,935	3,000	6,000	100.00%
Merchandise	31,116	28,170	28,380	5,879	35,000	28,000	-20.00%
Clothing	7,523	-	13,845	1,758	-	12,000	n/a
Golf Cart Lease	695	10,848	6,585	75,225	75,225	75,225	0.00%
Vehicular/Equip	-	-	-	-	-	140,000	n/a
Misc.	3,444	366	45	-	1,698	-	-100.00%
Other Capital	116,477	4,058	-	-	-	60,000	n/a
	649,843	575,612	574,669	375,444	673,056	1,054,598	56.69%
	1,311,546	1,172,094	1,189,641	733,246	1,379,020	1,772,190	28.51%

Allen Harbor



Located at 24 Bruce Boyer Street in the northeast corner of the former Quonset-Davisville Naval Base. Acquired from the Navy, the marina is in a natural sheltered harbor with excellent views of Narragansett Bay. There are 82 moorings, over 100 slips and 3 transient moorings. There is also a boat ramp for public use.

The Marina is open May through October.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Revenues							
Annual Fees	378,327	340,841	354,341	266,389	333,125	360,000	8.07%
Merchandise	2,177	2,093	2,033	1,111	1,800	1,800	0.00%
Misc. Revenue	18,594	10,254	2,700	2,540	8,700	2,500	-58.33%
	399,098	353,188	359,074	270,040	341,625	364,300	6.86%



Allen Harbor (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Wages	201,034	74,295	70,021	40,592	41,000	65,000	58.54%
Seasonal Employees	-	119,654	97,609	61,798	140,000	125,000	-10.71%
	201,034	193,949	167,630	102,390	181,000	190,000	4.97%
Benefits							
Payroll Taxes	14,527	14,837	12,824	7,833	13,847	14,535	4.97%
Retirement	9,591	4,279	-	-	-	-	n/a
	24,118	19,116	12,824	7,833	13,847	14,535	4.97%
Expenditures							
Office	354	404	1,490	500	1,400	1,500	7.14%
Telephone	743	929	10,206	312	1,000	1,000	0.00%
Electric	10,806	10,426	-	2,623	9,500	10,000	5.26%
Water	3,483	2,604	3,267	1,381	3,200	3,300	3.13%
Fuel Oil	257	1,134	134	-	-	-	n/a
Janitorial Supp	1,490	1,156	1,600	983	1,200	1,500	25.00%
Solid Waste	4,137	3,794	3,623	3,946	1,500	1,500	0.00%
Vehicle	1,737	1,890	248	27	2,000	2,000	0.00%
Unemployment Ins	-	-	10,707	-	2,000	5,000	150.00%
Gas & Diesel	-	-	-	602	-	1,000	n/a
Insurance	13,343	11,697	9,296	11,558	-	2,625	n/a
WC Insurance	5,394	-	3,637	5,500	-	12,136	n/a
QDC Dredging	70,000	71,750	73,500	26,250	50,000	52,500	5.00%
Other Ads	-	-	-	-	100	100	0.00%
Pump Out	1,091	438	-	-	1,000	1,000	0.00%
Elec Maint	468	-	645	-	1,000	1,000	0.00%
Const Maint	17,227	22,505	18,016	22,174	18,500	25,000	35.14%
Landscaping	1,382	4,508	723	656	3,200	2,500	-21.88%
Contact Svc	19,087	14,795	33,764	14,036	18,000	9,000	-50.00%
Commodities	9,130	4,595	10,967	9,334	10,000	15,000	50.00%
Allocated Cost	-	-	-	-	23,178	87,666	278.23%
Misc.	-	-	-	25	-	25	n/a
	90,130	80,904	108,349	96,906	146,778	235,352	60.35%
	315,282	293,969	288,803	207,129	341,625	439,887	28.76%

A dock expansion is planned for FY 22. This will add additional slips and increase revenue. These new slips will be available to rent in FY 23.

Dredging had been paid out of General Fund QDC. Starting in FY 21 this amount is now paid form Allen Harbor. Previous years are provided for comparison purposes.

Transfer Station

	Actual	Actual	Actual	Jul - Dec	Budget	Town Mgr.	%
Revenues	FY 18	FY 19	FY 20	FY 21	FY 21	FY 22	Change
Muni Waste	10,000	-	-	15,000	30,000	30,000	0.00%
Tipping Comm	38,447	38,181	47,948	20,632	30,000	46,000	53.33%
Tipping Muni	154,631	157,059	157,008	90,238	170,000	180,000	5.88%
Tipping Res	169,559	191,237	203,343	88,937	170,000	207,000	21.76%
Bag Tags	169,139	169,910	185,322	105,160	165,200	197,500	19.55%
Single Use	-	3,600	3,525	3,150	2,500	3,750	50.00%
Scale Use	3,790	3,395	3,180	1,265	3,250	3,000	-7.69%
Over Short	(68)	8	-	88	-	-	n/a
Recycling	7,574	584	10,318	1,371	5,000	4,000	-20.00%
Recycling Bins	3,515	-	-	-	-	-	n/a
Comm Yard Waste	126	250	1,210	390	300	1,220	306.67%
Propane Disposal	500	525	475	320	500	600	20.00%
Refridge Disposal	5,600	6,130	5,750	3,575	4,000	5,875	46.88%
Tire Disposal	1,358	1,492	1,258	749	2,450	1,260	-48.57%
Mattress Disposal	5,332	5,610	6,160	3,765	1,500	5,950	296.67%
Recycle Service	-	-	-	-	-	472,100	n/a
Misc.	-	-	18,862	-	-	2,710	n/a
Recycle Bins	-	-	-	-	-	35,000	n/a
	569,503	577,981	644,359	334,640	584,700	1,195,965	104.54%

Prior to FY2019, the Transfer Station had been part of the General Fund. In FY 2019 it was converted to an enterprise fund under the management of the Public Works Department.

The Town's curb side recycling program had been expensed as part of the DPW/Highway budget. Starting in FY 22, the Town's General Fund Utility budget will transfer the contracted amount to the Transfer Station and the Transfer Station has an offsetting expenditure. This was done to improve transparency on cost of the highway department.

The Transfer Station is located at 345 Devils Foot Road in North Kingstown. Hours are Tuesday, Friday & Saturday 7:30 AM – 3:00PM.

To reach the Transfer Station call (401) 295-4766



Transfer Station (cont.)

	Actual FY 18	Actual FY 19	Actual FY 20	Jul-Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Wages							
Forman	71,119	77,030	59,010	31,606	57,792	57,792	0.00%
Clerk	14,513	20,893	19,700	11,948	22,701	11,351	-50.00%
Overtime	29,865	23,647	25,320	14,623	25,000	27,000	8.00%
Uniform	300	300	300	300	300	300	0.00%
	115,797	121,870	104,330	58,477	105,793	96,443	-8.84%
Benefits							
Payroll Taxes	8,499	7,455	7,490	4,328	5,960	5,960	0.00%
Retirement	15,621	14,604	14,686	8,116	16,967	16,967	0.00%
Health Ins	22,448	20,701	19,266	10,426	17,238	18,502	7.33%
Dental Ins	1,309	1,195	981	513	1,080	1,161	7.50%
Life Ins	419	332	335	168	338	338	0.00%
	48,296	44,287	42,758	23,551	41,583	42,928	3.23%
Expenditures							
Solid Waste	216,058	267,101	274,310	265,000	285,000	275,000	-3.51%
Contract Svc	110,561	120,061	142,577	83,512	110,000	147,000	33.64%
Curb Side	4,144	4,190	4,190	-	4,400	4,400	0.00%
Recycling	395,083	-	-	-	-	472,100	n/a
Equipment	6,406	9,867	11,703	574	-	12,000	n/a
Office	471	389	733	107	250	400	60.00%
P&L Ins	-	30,163	19,665	20,946	-	21,993	n/a
W/C Ins	-	-	8,981	7,700	-	8,085	n/a
Vehicle R&M	9,897	9,372	10,162	6,614	5,017	9,219	83.76%
Vehicle Fuel	-	-	3,079	939	2,500	3,400	36.00%
Janitorial Supp	62	-	-	-	50	50	0.00%
Commodities	178	30	65	-	150	75	-50.00%
Capital	29,410	-	-	-	-	35,000	n/a
	772,576	549,582	560,477	398,675	437,324	1,056,594	141.60%
	936,669	715,739	707,565	480,703	584,700	1,195,965	104.54%

	FY 18	FY 19	FY 20
Refuse Collected (tons)	6,125	5,972	6,677
Recycling Collected (tons)	3,200	3,248	3,247



Municipal Court



David F. Riley Municipal Judge

Municipal Court hears and determines cases of violation of Town Ordinances, included Minimum Housing and Zoning. It also has jurisdiction over traffic violations brought by the North Kingstown Police Department including parking tickets.

Any surplus in this fund is earmarked for equipment purchases by the Town's Police Department. In FY 2020 the Municipal Court had 24 sessions hearing 1,815 cases.

	Actual FY 18	Actual FY 19	Actual FY 20	Jul - Dec FY 21	Budget FY 21	Mgr. FY 22	% Change
Revenues	204,984	162,265	193,320	77,004	225,000	225,000	0.00%
Operations							
Judge	6,500	5,525	5,779	2,446	15,000	10,000	n/a
Legal	26,000	15,000	15,068	7,500	16,000	16,000	0.00%
Police	16,099	13,934	15,198	6,264	25,000	17,500	-30.00%
Payroll Taxes	8,668	1,442	1,558	664	3,060	2,104	-31.24%
Health Ins	-	1,305	-	-	-	-	n/a
Allocated Cost	129,532	31,079	90,813	19,675	39,350	95,353	142.32%
Postage	12	81	-	-	500	500	0.00%
Dues & Meetings	1,001	-	-	-	1,200	1,000	-16.67%
Travel	2,976	-	-	-	2,000	1,500	-25.00%
Office Supplies	8,260	7,542	6,360	7,000	12,500	10,000	-20.00%
Printing & Books	139	835	152	156	1,700	1,500	-11.76%
RITT Fines	38,878	35,396	41,271	13,236	50,000	42,500	-15.00%
RITT Violations	6,244	6,100	6,108	1,812	10,000	6,500	-35.00%
RIHWY - RITT	12,325	10,165	10,514	2,901	18,000	10,500	-41.67%
Emg Med Assmt	923	757	953	238	1,000	1,000	0.00%
Advertising	-	-	-	-	200	200	0.00%
Reserve	-	-	-	-	29,490	8,843	-70.01%
	257,557	129,161	193,774	61,892	225,000	225,000	0.00%

Rescue

The Rescue/Ambulance Division of the Fire Department revenue is recorded in a Special Revenue Fund. This fund makes an annual contribution to the General Fund and is used to purchase equipment, primarily vehicles for the Fire Department.

North Kingstown residents are only charged to the extent of their insurance coverage. The increase use of high deductible plans and HSA plans has impacted revenue. Due to the significance this fund has in contributing to the General Fund (\$600,000 in FY 22) and the reliance to purchase equipment and vehicles for the Fire Department, results are being included in this budget.

Of significance is the trend of increasing receivables. On December 31, 2020 amount uncollected were \$951,872. This compares to 2017 when the balance was \$452,894.

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Jul - Dec FY 2021
Revenue						
Donations	-	75	50	-	-	
Fire Marshall	-	28,452	33,471	30,440	36,245	20,715
Covid Stimulus	-	-	-	-	-	7,130
Ambulance	1,025,394	1,039,077	1,102,856	1,572,404	933,577	463,232
	1,025,394	1,067,604	1,136,377	1,602,844	969,822	491,077
Expenditures						
Transfer to GF	1,132,180	630,982	530,075	600,000	600,000	300,000
Equipment	233,787	-	217,799	74,037	972,910	-
Billing Fees	61,884	62,241	66,383	73,464	53,934	32,927
Fire Prevention	-	15,852	3,153	47,898	4,461	2,729
Other	-	-	77,697	295,465	462,322	295,465
	1,427,851	709,075	895,107	1,090,864	2,093,627	631,121

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Jul - Dec FY 2021
Charge Offs					
Residents	240,368	261,018	378,787	366,041	338,507
Non-Covered Svc	109,987	137,494	110,032	111,325	59,226

Rescue Vehicles

Rescue 1	2013 Chevy G-4500
Rescue 3	2016 Ford F450-FL
Rescue 2	2010 Ford F-450 (reserve vehicle)
Rescue 4	2011 Chevy Custom (reserve vehicle)



Other Funds

The Budget Document focuses on the general fund, enterprise funds, and major special revenue funds.

The Town and School Department maintains various special revenue, capital, trustee, and permanent funds. For more information on these accounts, one should refer the annual audited financial statements.

Appendix: Tax Exemption Programs

Exemptions are available to North Kingstown Residents only:

Applications must be filed by March 15th prior to the first tax bill each year

Certified Blind Residents (Doctor's Certificate Required)

Elderly – Real Estate Only – 15 years ownership and current resident

Elderly Income – Real Estate Only – based on income guidelines

Totally Disable Under 65 – Real Estate only – based on income guidelines

Poverty/Infirmary – Real Estate Only – based on income guidelines

Gold Start Parent – one per household

100% Disabled Veteran

Prisoner of War

Disabled Veteran in "Special Housing"

Veterans & Widows – DD-214 Form – Honorable Discharge/Served Honorably – State Required Dates of Service

World War I (Actually Served)	April 6, 1917 – November 11, 1918
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World War II (Actually Served)	December 7, 1941 – December 31, 1946
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Korea (Actually Served)	June 27, 1950 – January 31, 1955
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Vietnam (Actually Served)	February 28, 1961 – May 7, 1975
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Grenada (Actually Served)	October 23, 1983 – November 21, 1983
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Lebanon (Actually Served)	January 1, 1983 – August 1, 1984
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Persian Gulf, Haitian, Somalian, Bosnia (Actually Served)	August 2, 1990 – May 1, 1994
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Or any undeclared conflict for which a campaign ribbon or expeditionary medal was earned

Interstate Commerce – Application must be filed by March 15

Farm, Forest, Open Space Program – Application must be filed by March 15

Tax Reduction as Result of Exemptions

Real Estate	Exemption	FY2020	Total Evaluation Eligible	Tax Rate: 17.09%	FY2021	Total Evaluation Eligible	Tax Rate: 17.09%
	Blind	12	360,000	6,152	13	390,000	6,665
	Sr. Income	129	17,078,180	291,866	120	15,628,660	267,094
	Disabled	6	274,500	4,691	6	292,600	5,001
	Gold Star	3	33,000	564	3	33,000	564
	Income	4	350,550	5,991	4	382,220	6,532
	Veteran	1,221	15,262,500	260,836	1,192	14,900,000	254,641
	Vet Disable	48	700,800	11,977	49	715,400	12,226
	Disabled H	1	293,700	5,019	1	293,700	5,019
	Flat Elderly	<u>1,894</u>	<u>56,820,000</u>	<u>971,054</u>	<u>1,976</u>	<u>59,280,000</u>	<u>1,013,095</u>
		3,318	91,173,230	1,558,151	3,364	91,915,580	1,570,837
Personal Property	Sr Income	7	177,410	3,031.94	8	210,500	3,597.45
	Disabled	3	54,510	931.58	4	64,370	1,100.08
	Veteran	13	114,940	1,964.32	13	118,340	2,022.43
	Vet Disable	1	14,600	249.51	1	14,600	249.51
	Flat Elderly	<u>15</u>	<u>143,800</u>	<u>2,457.54</u>	<u>13</u>	<u>103,600</u>	<u>1,770.52</u>
		39	505,260	8,634.89	39	511,410	8,740.00
Motor Vehicle	Vet-MV	191	836,431	18,435	173	700,465	15,438
	Vet-Dis MV	<u>6</u>	<u>20,329</u>	<u>448</u>	<u>2</u>	<u>20,360</u>	<u>449</u>
		197	856,760	18,883	175	720,825	15,887
Total				1,585,668			1,595,464

Appendix: Glossary of Terms

Accrual Basis of Accounting

Transactions and events are recognized when they occur, regardless of when cash is received or paid

Assets

Resources owned by the Town which have monetary value

Balanced Budget

A budget in which estimated revenues are equal to budgeted expenditures

Capital Asset

Resources owned, held, or used for more than one fiscal year by the Town having monetary value in excess of \$5,000. Examples are land, buildings, machinery, and furniture.

Capital Expenditure

Expenditures used to acquire Capital Assets or extend the life of and an existing Capital Assets. Useful life of item should extend longer than one year.

Enterprise Funds

Fund in which the services provided are financed and operated similarly to those of a private business, where the costs of providing goods or services is financed through user fees.

Fiscal Year

The time period designated by the Town signifying the beginning and end of the financial reporting period. The Town has established a July 1 to June 30 fiscal year.

Fund Balance

The difference between assets and liabilities in government funds

General Fund

The primary fund of a municipality. It records all assets and liabilities of the Town that are not assigned to a special purpose fund.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at a future date

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance

Appendix: Glossary of Terms

Modified Accrual Basis of Accounting

Under this basis of accounting, revenues are recognized in the period in which they became available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority

Municipality

A city or town or other district possessing corporate existence and usually its own local government

OPEB

Other Post-Employment Benefits. Refers to benefits other than pensions that a state or local government employee receives as part of their care package of retirement benefits

Operating Expense/Cost

Those costs including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support the primary services of the organization

Outlay

The amount of money spent on something

PILOT

Payment In Lieu of Taxes. A program where the Town annually collects payments from organizations that own tax-exempt or tax-modified properties

Proprietary Funds

Account for the activities that are common in the private sector, where the government operates in a manner similar to a business. The primary source of revenues for Proprietary Funds are revenues.

Real Property

Any property that is attached directly to land, as well as the land itself

Revenue

Increases in resources which contribute to the operations of the Town

Special Revenue Fund

Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects

Taxes

Compulsory charges levied by the government for the purposes of financing services performed for the common benefit of the people

Appendix: Glossary of Terms

Tax Levy

The total amount to be raised by general property taxes for the purpose of financing services performed for the common benefit

Unassigned Fund Balance

The surplus of the general fund. All unassigned fund balances are under the control of the Town Council

Unrestricted Fund Balance

Comprised of the Committed, Assigned, and Unassigned Fund Balances. It is termed Unrestricted as the use of these funds are under the control of the Town Council who may reclassify them as deemed appropriate

ACRONYMS

CIP	Capital Improvement Program
OPEB	Other Post-Employment Benefits.
PAFR	Popular Annual Financial Report
PILOT	Payment in Lieu of Taxes
QBD	Quonset Business District
QDC	Quonset Development Corporation

Town Financial Policies

Fund Balance Policy

Purpose: To ensure that the Town maintains adequate fund balances and reserves in order to provide sufficient cash flows for daily financial needs, to secure and maintain investment grade bond ratings, and to provide funds for unforeseen expenditures.

Policy: It is the policy of the Town of North Kingstown:

That the responsibility for designating funds to specific classifications shall be as follows

Committed Fund Balance – The Town Council is the Town’s legislative branch and formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the council

Assigned Fund Balance – The Town Council has authorized the Town Manager and the Town Finance Director as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy

That the minimum fund balances should be as follows:

Unassigned – It is the goal of the Town Council to achieve and maintain a general fund unassigned fund balance of 10% with an acceptable range of not less than 8% and not more than 15%. If the unassigned fund balance at fiscal year-end falls below the minimum range (8%), the Town Manager shall develop a restoration plan to achieve and maintain the minimum fund balance within five years. Should unassigned fund balance of the general fund ever exceed the maximum (15%) range, the Town Manager, with Town Council approval, will consider such fund balance surpluses for one-time expenditures that are non-recurring in nature, and which will not require additional expense outlays for maintenance, additional staffing, or other recurring expenditures.

Unrestricted – It is the goal of the Town Council to achieve and maintain a general fund unrestricted balance of 17% with an acceptable range of not less than 10% and not more than 25% at fiscal year-end. If the unrestricted fund balance at fiscal year-end falls below the minimum range (10%), the Town Manager shall develop a restoration plan to achieve and maintain the minimum fund balance within five years. Should unrestricted fund balance of the general fund ever exceed the maximum (25%) range, the Town Manager, with Town Council approval, will consider such fund balance surpluses for one-time expenditures that are non-recurring in nature and which will not require additional expense outlays for maintenance, additional staffing, or other recurring expenditures.

Town Financial Policies

Debt Policy

Purpose: To ensure the quality of decision-making while considering the debt affordability to the taxpayer; to provide justification for the structure of debt issuance so as to not exceed acceptable levels of indebtedness; to demonstrate a commitment to long-term financial planning through a planned program of future financing, which is evident through the Town's Capital Improvement Program; and to illustrate to rating agencies and capital markets that the Town is well managed and attentive to maintaining a favorable debt position.

Policy: It is the policy of the Town of North Kingstown:

To issue debt as it pertains to the requirements of charter and under the state mandated debt limits;

To monitor its debt management process;

To periodically enter into debt obligations to finance the costs of construction or to improve and expand infrastructure and other assets to maintain and improve its quality of life;

To strive that debt obligations are issues in such a fashion so as to obtain the best long-term financial advantage and investment terms;

To refinance existing debt in order to reduce future debt service.

The decision to issue debt should fall within the following criteria:

The asset's life cycle shall exceed the term of the debt issue;

The current operating budgets shall serve as the financing source for capital requirements that are recurring, relatively low-cost, or are short-lived improvements;

The Town will not issue debt long-term obligations or utilize debt proceeds to finance the current operations of the government;

The Town will seek to minimize the burden on its residents and businesses to repay debt.

The Town shall establish the following limits while considering the issuance of debt:

The Town shall not exceed its statutory debt limits;

The Town's legal debt limits is limited to 3% of total assessed value;

The Town's direct debt burden should be maintained at less than 2% of full assessed valuation;

The useful life of the asset or infrastructure improvement shall be considered when determining the repayment schedules:

Twenty years for most public improvement debt issued through a general obligation bond.

Twenty to twenty-five years for the issuance of debt for the large construction of a new school which is supported by State Housing Aid

The Town may from time to time seek permission from the state legislature, by special legislation, to incur indebtedness outside the statutory limitation established by RIGL 45-12-2. Any such special legislation adopted by the legislature is subject to a referendum by the voters of the town.

Overall, all general obligation debt shall be structured to retire at least 50% of the Town's indebtedness over the first half of the term of the debt.

Annual General Fund debt service cost will be limited to 10% of the year's general fund expenditure.

Town Financial Policies

Capital Improvement Policy

Per Sec. [820](#) of the Revised Ordinances of the Town of North Kingstown:

‘The Asset Management Commission shall be responsible for formulating a Capital Improvement Program (CIP) and an Asset Protection Plan. The program shall address projecting major expenditures needed to maintain existing municipal and school facilities and for projecting new public facilities. The commission shall prioritize all projects and recommend funding sources for all expenditures.’

The Town will adopt and maintain a five-year Capital Improvement Plan and update it on an annual basis.

A copy of these plans can be found on the Town’s website:

<http://www.northkingstown.org/418/Asset-Management>

Town Financial Policies

Expense Policy

The Town maintains an encumbrance accounting system as a method of maintaining budgetary control. All purchases require a purchase requisition and a purchase order when possible.

When a contemplated purchase or contract for goods or services is the sum of less than \$2,500, the department head may order the item as needed.

Purchases or contracts for goods and service costing greater than \$2,500 up to \$10,000 (inclusive) for construction projects and up to \$5,000 (inclusive) for all other purchases, require the department head to solicit at least three written quotes for the item(s) to be purchased.

The Town publishes a notice inviting formal competitive bids for expenditures over \$10,000 for construction projects and over \$5,000 for all other purchases. Notices are placed on the Town's web sit_

Cost of Goods/Services	Purchase of Goods	Construction
<\$2,500	Department Head Approval	Department Head Approval
\$2,500 - \$5,000	Three (3) Written Quotes	
\$2,500 - \$10,000		Three (3) Written Quotes
> \$5,000	Competitive Bid	
>\$10,000	Competitive Bid	Competitive Bid

Town Financial Policies

PURCHASING POLICY AND PROCEDURES

OVERVIEW: Under the direction of the Finance Department, Purchasing is responsible for the acquisition of supplies, services, and construction in support of the operations of the Town of North Kingstown. It is also the entity within the Town authorized to issue Invitations to Bid and Requests for Proposal (RFP), and Requests for Quotation (RFQ) as well as issue purchase orders subsequent to the Town's needs. All purchases or contracts for supplies, materials, equipment, and services made by any department shall be by competitive bidding accordance with the procedures outlined below and in the Municipal Code/Code of Ordinances, Article I In General, Section 2-1 of the Town of North Kingstown (**See Appendix A**) and Article X Financial Provisions, Sections 1014-1016 (**See Appendix B**) and R.I.G.L. 45-55 Award of Municipal Contracts. (**See Appendix C**).

INTRODUCTION: This policy is intended to outline the policies and procedures necessary for the conduct of purchasing activities for the Town of North Kingstown. It will apply to all Town Departments under the authority of the Town Council, and is designed to:

- Provide a uniform procedure for the procurement of material, equipment, supplies, and services.
- Encourage maximum competition through fair and equal opportunity to those qualified and interested bidders in accordance with Federal and State laws, regulations, and Town ordinances.
- Encourage the participation of qualified vendors in the bidding process while emphasizing opportunities for small businesses, the disadvantaged, and minority owned businesses. *Note: Preference may be given to local bidders when not prohibited by the funding source.*
- Ensure that the taxpayers of the Town of North Kingstown are getting the "best overall value" for their dollars by being responsible and accountable in the expenditure of public funds.

PURCHASING PROCEDURES: The following criteria will be adhered to when processing purchases for the Town of North Kingstown:

- All purchases require prior approval by the head of the requesting department.
- All purchases and expenditures shall have a Purchase Order. This will include the initial payment on a contract agreement. Thereafter, installments on said contract will not require an additional Purchase Order.
- Purchase Orders shall be issued prior to purchase via the Town of North Kingstown's financial software. This will be done through requisition requests processed by the Purchasing Agent. (See Appendix D).

Town Financial Policies

- Departments are encouraged to do whatever is practical to secure competitive pricing from multiple sources. The following should be considered when determining the “best overall value” of a product and/or service:
 - a) Price
 - b) Quality
 - c) Warranty
 - d) Service
 - e) Availability
 - f) Past Performance with the Town of North Kingstown
 - g) References

FOR PURCHASES:

- **Under \$5,000.00:** A telephone quotation may be utilized to document pricing if the amount is under \$5,000.00. A hardcopy quote is not required provided given the “best overall value” criteria have been met by the department. Blanket Purchase Orders typically fall under this category.
- **Over \$5,000.00:** A quote is acceptable when requesting a Purchase Order for an amount over \$5,000.00 in the event of an emergency and/or special circumstances. A minimum of three (3) quotes will be documented in writing from vendors. This documentation will be forwarded to Purchasing when the requisition request is submitted, prior to issuance of the Purchase Order.
- **Over \$5,000.00 (or \$10,000.00 in the case of construction contracts):** The formal sealed bid is used for major purchases.
 1. An Invitation to Bid will be posted on the Town of North Kingstown website and State of Rhode Island and Providence Plantations Purchasing website at least ten (10) days, but not more than thirty (30) days, prior to the date set for opening. Departments may reach out to additional websites and/or vendors in order to obtain the “best overall value” in bid response as well as the State of Rhode Island Master Price List Agreements <http://www.purchasing.ri.gov/MPA/MPASearch.aspx>. All activity must be recorded in the file using the Bid Checklist. (Copy attached herein).
 2. Invitations to Bid will be reviewed by the Finance Director prior to any postings and funding source will be identified by the department requesting the bid. Department submitting bid request must complete Departmental Requests for Bids, RFPs, RFQs worksheet. (Copy attached herein).

Formal bids must be received sealed and in writing by a posted deadline. Bids will be stamped with the received time and date and signed by the Purchasing Agent. Late bids will not be accepted. Any bids utilizing the State of Rhode Island Master Price List will be identified.

For additional information, contact the Town Purchasing Agent

