

FY2026-27 Preliminary Adopted Operating Budget

Town of South Kingstown

TABLE OF CONTENTS

Introduction **5**
- Cover Page 6
- GFOA Budget Award 7
- Detailed Table of Contents 9
- Summary of Preliminary Adopted Operating Budget - Amendments 14
- Municipal Organizational Chart 17
- Town Council Members, Town Manager & Department Directors 18
- Budget Process 20
- History of the Town 23
- Demographics 27
- Town Council Goals & Objectives 32
- Basis of Budgeting 34
- Financial Policies 35

Executive Summary **44**
- Budget Timeline 45
- Town Manager's Transmittal Letter 46
- Position Allocation, Pay Schedules & Pay Plans 59
- Full-Time Employee Equivalents, by Year 69
- Proposed Positional Changes 71

Funds Summary Overview **72**
- Fund Structure & Descriptions 73

General Fund - Revenue & Expenditures (Summary) **83**
- General Fund - Revenue Sources 84
- General Fund Revenue Sources Continued 101
- General Fund - Expenditure Summary 107

Departments Summary, by Fund **144**
- General Fund 146
- General Government 149
- Town Council 152
- Budget Referendum 161
- Legal Staff 164
- Probate Judge 167
- Town Manager 169
- Personnel Administration 177
- Town Clerk 186
- Canvassing Authority 196
- Municipal Court 200
- Finance Department 203
- Information Technology 213
- Post Year Audit 220
- Town Assessor 222
- Assessment Board of Review 230
- Planning Department 232

Planning Board . . . 243
Geographic Information Systems . . . 246
Conservation Commission . . . 253
Zoning / Building Inspection . . . 255
Zoning Board of Review . . . 263
Facilities Department . . . 266
Public Safety . . . 277
Police Department . . . 279
Police Civilians . . . 291
Emergency Management . . . 294
Dispatchers . . . 296
Animal Control - Road . . . 300
Animal Control - Shelter . . . 305
Harbor Patrol . . . 312
Communications Department . . . 314
Emergency Medical Services . . . 323
Public Services . . . 333
Public Services Administration . . . 335
Streets and Highways Division . . . 344
Tree Warden . . . 354
Street Lighting . . . 358
Leisure Services . . . 361
Recreation Department Admin . . . 364
Park Maintenance . . . 374
Athletics Program . . . 380
Aquatics Program . . . 384
Leisure Services Program . . . 388
Creative Activities Program . . . 391
Natural Resources Officer . . . 395
Library Administration . . . 404
Other Expenditures . . . 412
Municipal Insurance . . . 413
Unemployment Insurance . . . 415
Workers' Compensation . . . 417
Fund Contingency . . . 419
Town Health Care . . . 421
Human Services & Outside Agencies . . . 422
Contr To Human Services Agencies . . . 423
Contr To Outside Agencies . . . 433
Capital Outlay . . . 436
PDOB Fund . . . 440
Senior Services Fund . . . 448
Neighborhood Guild . . . 463
Community Rec Center . . . 475
Debt Service . . . 485
Water Fund . . . 491
Wastewater Fund . . . 503
Solid Waste . . . 519
School Department . . . 530

Capital Improvement Plan (Summary) **542**
One Year Plan 551
Multi-Year Plan 553
Summary, by Department 555
CIP, Funding Sources 559
Debt Service Overview **564**
Summary of Debt, By Type 566
Appendix **574**
Glossary 575

Introduction

The Introduction portion of the Budget is made up of the following sections:

1) Budget Cover Leter

2) GFOA Budget Award

3) Table of Contents

4) Muncipal Organizational Chart

5) Town Council Members, Town Manager & Department Directors

6) Budget Process

7) History of the Town

8) Demographics

9) Town Council Goals & Objectives

10) Basis of Budgeting

11) Financial Policies

Fiscal Year 2026 - 2027

Preliminary Adopted Operating Budget

Town Council
Rory H. McEntee, President
Michael K. Marran, Vice-President
Patricia A. Alley
Deborah D. Bergner
Jay G. Wegimont

Town Manager
James M. Manni

Adopted March 18, 2026

GFOA - Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of South Kingstown
Rhode Island

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

Table of Contents

Table of Contents — Detailed	Page
INTRODUCTION	**5**
Operating Budget - Cover Page	6
GFOA - Destinguisted Budget Award	7
Table of Contents	9
Summary of Preliminary Adopted Operating Budget—Amendments	14
Organizational Chart	17
Town Council, Town Manager & Department Directors	18
Budget Process	20
Government Structure	22
The Town, at a Glance	23
Town Demographics	27
Town Council Goals & Objectives	32
Basis of Budgeting	34
Financial Policies	35
EXECUTIVE SUMMARY	**44**
Budget Timeline	45
Town Manager's Transmittal Letter — FY2026-27 Proposed Budget	46
Position Allocation, Pay Schedules & Pay Plans	59
Full-Time Employee Equivalents, by Year	69
Proposed Positional Changes for FY2026-27	71
FUND SUMMARY OVERVIEW	**72**
Fund Structure & Descriptions	73
All Funds Revenue Summary, by Fund	75
All Funds Expenditure Summary, by Fund	76
All Funds Revenue Summary, by Revenue Source	77
All Funds Expenditure Summary, by Department	78

Table of Contents — Detailed	Page
GENERAL FUND REVENUE SUMMARY	**82**
Property Tax Revenue	83
Real Estate Tax	84
State / Federal Aid	86
Interest on Investments	88
Licenses / Fees / Rents	89
Departmental Revenues / Fines / Charges	90
Operating Transfers In	91
Operating Transfers Out	92
Use of Fund Balance	93
General Fund — Revenue Summary, by Revenue Source	95
Future Use of Real Estate Conveyance Tax Revenue — CIP	96
Fair Share Development Fees — CIP	98
Detailed General Fund Revenues Summary	100
General Fund Expenditures Summary	106
General Fund Expenditures, by CAFR	107
General Fund Expenditures, by Department	108
DEPARTMENTS	**143**
General Fund Summary	**145**
General Government	**148**
Town Council	151
Budget Referendum	160
Legal	163
Probate Judge	166
Town Manager	168
Personnel Administration	176
Town Clerk	185
Canvassing Authority	195
Municipal Court	199
Finance Department	202

Table of Contents — Detailed	Page
Information Technology	212
Post-Year Audit	219
Town Assessor	221
Assessment Board of Review	229
Planning Department	231
Planning Board	242
Geographic Information Systems	245
Conservation Commission	252
Zoning / Building Inspection	254
Zoning Board of Review	262
Facilities Department	265
Public Safety	**276**
Police Department	278
Police Civilians	290
Emergency Management	293
Dispatchers	295
Animal Control - Road	299
Animal Control - Shelter	304
Harbor Patrol	311
Communications Department	313
Emergency Medical Services	322
Public Works	**332**
Public Services Administration	334
Streets & Highway Division	343
Tree Warden	353
Street Lighting	357
Leisure Services Department	**360**
Recreation Department — Administration	363
Park Martenance	373
Athletics Program	379
Aquatics Program	383
Leisure Services Program	387

Table of Contents — Detailed	Page
Creative Activities Program	390

Table of Contents — Detailed	Page
Natural Resources Officer	394
Public Libraries	**403**
Other Expenditures	**411**
Municipal Insurance	412
Unemployment Insurance	414
Workers' Compensation	416
Fund Contingency	418
Employment Benefits	420
Human Services & Outside Agency Contributions	**421**
Contributions to Human Services Agencies	423
Contributions to Outside Agencies	432
Capital Outlay	**435**
Peace Dale Office Building (PDOB) Fund	**439**
Senior Services Fund	**447**
Neighborhood Guild Fund	**462**
Community Recreation Center Fund	**474**
Debt Service Fund	**484**
Water Enterprise Fund	**490**
Wastewater Enterprise Fund	**502**
Solid Waste Enterprise Fund	**518**
School Department Operating Fund	**529**
CAPITAL IMPROVEMENT PLAN	**541**
Capital Budgeting Process, by Ordinance	543
Funding Sources of the Capital Improvement Plan	544
Adopted Capital Improvement Plan - Resolution	546
One-Year Plan Summary	550

Multi-Year Plan Summary	552
Capital Improvement Plan, by Department	554
6-Year Capital Improvement Plan, Funding Summary	558
DEBT OVERVIEW SUMMARY	**563**
Debt Obligations Summary — Town	565
Debt Obligations Summary — School Department	566
Debt Obligations Summary - Guild	567
Existing Bonded Debt Level	568
Estimated Future Debt of the Town	569
Defined Benefit Pension & Other Post Employment Benefits (OPEB) Plans	571
APPENDIX	**573**
Glossary	574

Summary of Preliminary Adopted Operating Budget - Amendments

The Fiscal Year 2026-2027 Town Manager Proposed Operating Budget was released on February 28, 2026. The Town Council Voted to Approve the FY2026-2027 Preliminary Adopted Budget on March 18, 2026. This section details the approved amendments enacted during the Preliminary Adoption of the Operating Budget of the Town for FY2026-27.

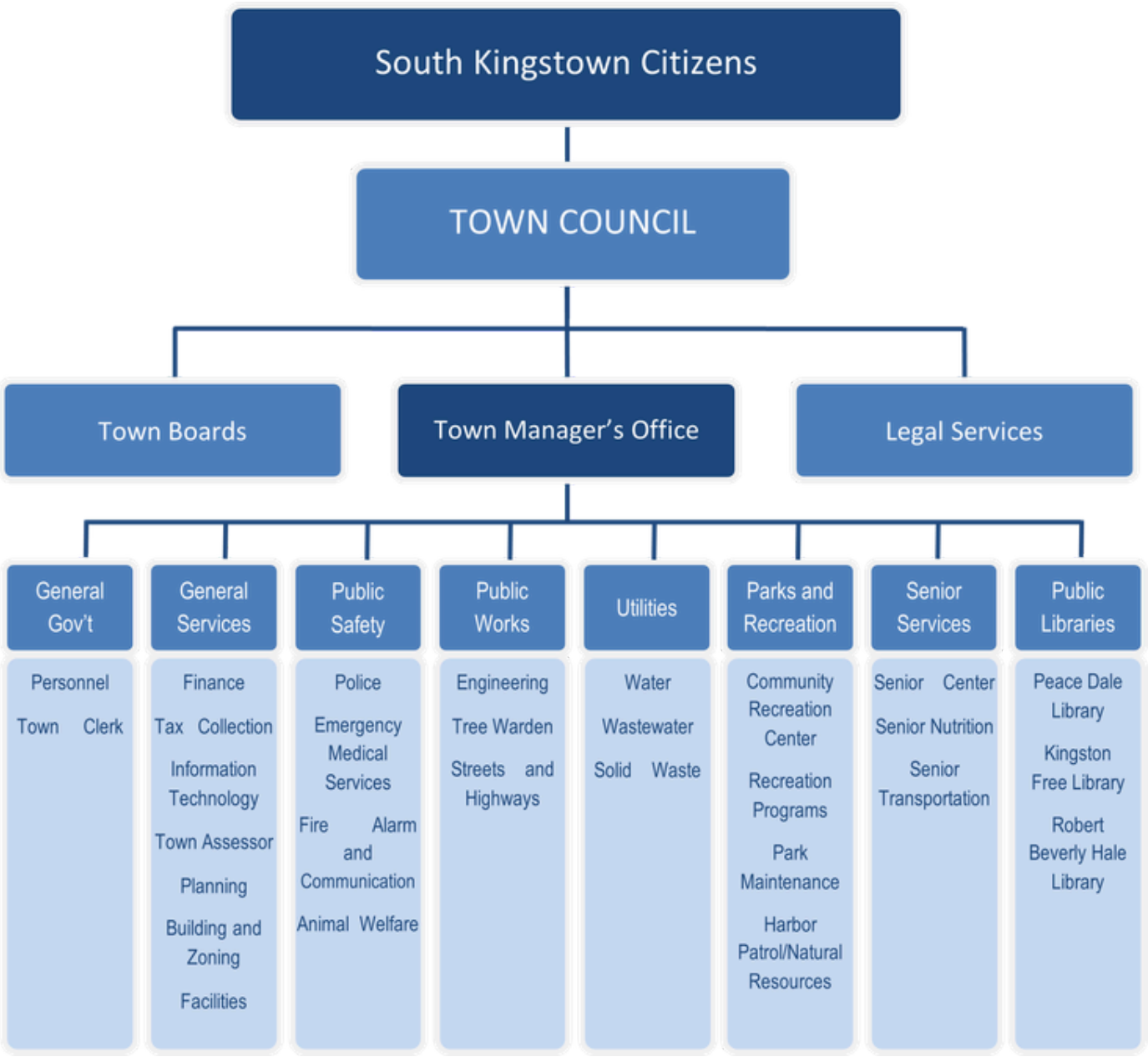
General Fund — Revenue						
Revenue Source	**Account#**	**Account Description**	**FY2026-27 Proposed**	**Adopted Amendment**	**FY2026-27 Prelim. Adopted**	**Adj. Fund Total**
TM Proposed Budget Total						**$35,754,674**
Dpt Revenues/Fines/Charges	10122001-440105	EMS Billing Services	$1,185,000	$329,408	$1,514,408	
Operating Transfer In	10190003-490404	Open Space	$0	$291,036	$291,036	
Operating Transfer Out	10100000-498110	Tax Transfer-School Fund	-$55,994,773	-$1,000,000	-$56,994,773	
Fund Balance Applied	10100000-499040	Designated F/B - CIP	$1,699,923	$379,556	$2,079,479	
Prelim. Adopted Budget Total						**$35,754,674**

General Fund — Expenditures						
By Department	**Account#**	**Account Description**	**FY2026-27 Proposed**	**Adopted Amendment**	**FY2026-27 Prelim. Adopted**	**Adj. Fund Total**
TM Proposed Budget Total						**$35,754,674**
Contr. To Human Service Agencies	10180000-589606	Jonnycake Center of Peace Dale	$0	$30,000	$30,000	
Contr. To Human Service Agencies	10180000-589607	Cane Child Development Center	$0	$9,500	$9,500	
Contr. To Human Service Agencies	10180000-589609	Welcome House of South County	$0	$10,000	$10,000	
Contr. To Human Service Agencies	10180000-589610	Domestic Violence Resource Ctr	$0	$11,000	$11,000	

General Fund — Expenditures						
By Department	**Account#**	**Account Description**	**FY2026-27 Proposed**	**Adopted Amendment**	**FY2026-27 Prelim. Adopted**	**Adj. Fund Total**
Contr. To Human Service Agencies	10180000-589612	Education Exchange	$0	$15,000	$15,000	
Contr. To Human Service Agencies	10180000-589614	Boys and Girls Club	$0	$15,000	$15,000	
Contr. To Human Service Agencies	10180000-589720	St Peters by the Sea/Comm. Market	$0	$2,500	$2,500	
Contr. To Human Service Agencies	10180000-589721	Meals on Wheels of RI, Inc.	$0	$1,000	$1,000	
Contr. To Outside Agencies	10181000-580100	Miscellaneous Expenses	$175,050	-$175,050	$0	
Contr. To Outside Agencies	10181000-580108	Fire Company	$0	$10,000	$10,000	
Contr. To Outside Agencies	10181000-589701	Narrow River Pres.	$0	$2,500	$2,500	
Contr. To Outside Agencies	10181000-589702	Southern RI Chamber of Comm.	$0	$9,000	$9,000	
Contr. To Outside Agencies	10181000-589706	Wakefield Village Association	$0	$6,000	$6,000	
Contr. To Outside Agencies	10181000-589708	Neighbors Helping Neighbors	$0	$5,000	$5,000	
Contr. To Outside Agencies	10181000-589709	Southern RI Volunteers	$0	$6,000	$6,000	
Contr. To Outside Agencies	10181000-589710	VFW Auxiliary Post #916	$0	$7,500	$7,500	
Contr. To Outside Agencies	10181000-589711	South County History Center	$0	$7,500	$7,500	
Contr. To Outside Agencies	10181000-589712	South Kingstown Housing Authority	$0	$18,000	$18,000	
Contr. To Outside Agencies	10181000-589713	Chris Collins Foundation	$0	$5,000	$5,000	
Contr. To Outside Agencies	10181000-589714	Friends of Saugatucket	$0	$2,000	$2,000	
Contr. To Outside Agencies	10181000-589717	Wakefield Concert Band	$0	$1,050	$1,050	

General Fund — Expenditures						
By Department	**Account#**	**Account Description**	**FY2026-27 Proposed**	**Adopted Amendment**	**FY2026-27 Prelim. Adopted**	**Adj. Fund Total**
Contr. To Outside Agencies	10181000-589718	St. Elizabeth Adult Day Center	$0	$1,500	$1,500	
Prelim. Adopted Budget Total						**$35,754,674**

School Operating Fund						
Account Type	**Account#**	**Account Description**	**FY2026-27 Proposed**	**Adopted Amendment**	**FY2026-27 Prelim. Adopted**	**Adj. Fund Total**
TM Proposed Budget Total						**$63,313,032**
Local Appropriation—Education	011098-41210	Local Appropriation—Schools	$55,994,773	$1,000,000	$56,994,773	
Misc. Expenses	011098-99999	Dpt Adj. Entry to Balance	-$2,500,000	$1,000,000	-$1,500,000	
Prelim. Adopted Budget Total						**$64,313,032**


South Kingstown Citizens
TOWN COUNCIL
Town Boards
Town Manager's Office
Legal Services
General Gov't
Personnel
Town Clerk
General Services
Finance
Tax Collection
Information Technology
Town Assessor
Planning
Building and Zoning
Facilities
Public Safety
Police
Emergency Medical Services
Fire Alarm and Communication
Animal Welfare
Public Works
Engineering
Tree Warden
Streets and Highways
Utilities
Water
Wastewater
Solid Waste
Parks and Recreation
Community Recreation Center
Recreation Programs
Park Maintenance
Harbor Patrol/Natural Resources
Senior Services
Senior Center
Senior Nutrition
Senior Transportation
Public Libraries
Peace Dale Library
Kingston Free Library
Robert Beverly Hale Library

Town Council Members, Town Manager & Department Directors

TOWN COUNCIL MEMBERS, TOWN MANAGER & DEPARTMENT DIRECTORS	
Provided below is a list of the Town Council members, the Town Manager and the Town's department directors and Division Heads, current through March 2026.	
South Kingstown Town Council	
Town Council President	Rory H. McEntee
Town Council Vice President	Michael K. Marran
Council Member	Patricia A. Alley
Council Member	Deborah D. Bergner
Council Member	Jay G. Wegimont
Municipal Department Directors and Division Heads	
Town Manager	James Manni
Deputy Town Manager/DOAS	Luke Murray
Personnel Administrator	Aime Campbell
Town Clerk	Emily Houle
Finance Director	Brian Silvia
Tax Collector	Christina Oliva
Information Technology Director	Lori Ann Fox
Town Assessor	Wendy Duarte
Director of Planning	James Rabbitt
Building Official	James Gorman
Director of Facilities	Mark Russo
Chief of Police	Matthew Moynihan
Animal Control Officer	Tara Sekator
Harbormaster/Natural Resource Officer	Michael Stach

Fire Alarm Superintendent	Lance Whaley
Chief of Emergency Medical Services	Craig Stanley
Director of Public Services	Richard Bourbonnais
Town Engineer/ Deputy Dir. of Public Services	Mark Conboy
Highway Superintendent	Scott Brown
Director of Leisure Services	Theresa L. Murphy
Recreation Superintendent	Lenka Capek
Parks Superintendent/ Deputy Dir. Leisure Services	Rex Eberly
Library Director	Laurel Clark
Senior Services Director	Susan DiMasi
Water Supterintendent	Brett Whaley
Wastewater Superintendent	Ryan Desrosiers
Town Solicitor	Michael A. Ursillo

Budget Process

Budgetary Process Overview

The budget process for the Town of South Kingstown begins in October of each year preceding the beginning of the fiscal year (July 1). This process is a time for priority setting: define and prioritize needs, evaluate alternatives, and then budget appropriately to meet those needs. Budget discussions with the Town manager and Department Directors set the tone for implementation. During development of the FY 2025-2026 budget, the Department Directors were asked to submit a budget request that will maintain necessary and/or current programming and attempt to level fund where appropriate the operating portion of their current year's operating budget. Any requests for new staffing or any major expenditures were required to be submitted in advance to the Town manager for review and approval before incorporation into the budget document.

The policies that govern the Town's budget process are derived from *Article IV, Chapter 4220 Budget Procedures* of the Town Charter, as amended through November 2006. The following provides an overview of the Town's budget process and oversight.

Budget Formulation

The annual budget and capital improvement plan development process begins in the fall when each department, including the School Department, is required to evaluate their six-year capital needs and submit a request to the Town manager . The budget calendar is the first step in the development process. The calendar establishes the timelines for the budget formulation process, including dates for submission of focus area initiatives, departmental expenditure requests and revenue estimate submissions, budget work sessions, and public hearings that will lead to final adoption of the budget.

The Town manager completes an in-depth review of all requests, and a six-year Capital Improvement Program (CIP) is prepared and presented to the Town Council by the Town manager no later than December 1st each year. The Town Council holds a public hearing on the CIP, and after which will adopt the plan with or without amendment, on or before the first day in February. The first year of the CIP, referred to as the Pay-As-You-Go element, is the Capital Budget and is incorporated into the operating budget.

In accordance with RIGL §16-2-21, the Town Council and School Committee are required to hold a joint, pre-budget public hearing for the purpose of discussing and soliciting comments from residents relating to the general goals and objectives of the budget for the ensuing fiscal year, to be scheduled between December 1st and January 15th each year. In accordance with the Town Charter, the School Committee is required to submit their budget on or before February 14th, and the Town manager must then present to the Town Council a proposed annual budget and budget message on or before March 1st of each year, to include the operations of all municipal departments and the school department.

On or before March 22nd of each year, the Town Council reviews the Town manager 's proposed budget in public work sessions, and then shall adopt a preliminary budget, with or without revisions. The Town Council can either increase or decrease the total amount of the School Committee's Recommended Budget,

but at no time has line-item authority over specific items within the School Committee's Budget. Two public hearings are required to be conducted on the preliminary budget prior to April 18th. Final action on the budget by the Town Council shall occur on or before May 1st of each year, upon which time the Town Council considers any petitions received and gives final approval to the final budget by a majority vote of all members of the Council. Amendments after budget adoption may may only be done in accordance with Article IV, Section 4223.

Every general fund appropriation, except an appropriation for capital project expenditure, lapses at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for capital project

expenditure continues in force until expended, revised, or repealed. The purpose of any such appropriation is reviewed if three years pass without any disbursement from or encumbrance of the appropriation.

Balanced Budget Requirement

For any fund, the total of proposed expenditures shall not exceed the total of estimated revenue plus carried forward fund balance. The same requirement applies to the budget adopted by the Town Council.

Budgetary Control

The Town maintains extensive budgetary controls. Costs of operations for all departments, offices, and agencies established under the Town Charter are appropriated through the annual Budget Procedures Ordinance, which is legally enforced at the departmental level. 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, function, and department. The Town's department heads have authority to make transfer of appropriations within their specified department. However, based on *Section 6-1 Financial Management and Procedures* of the Town Code, the Town Council may transfer part or all of any unencumbered balances from one major program function to other major program functions. The Town manager may transfer part or all of any unencumbered balances among departments within a major program function and shall report such transfer to the Town Council in writing in a timely manner. Major program functions include: Town general administration, public safety program, public works program, human services programs, recreation department, library services, insurances/fund contingency/employment benefit programs, capital improvement program, debt service programs, and the School Unrestricted Fund (formerly the transfer to school).

The Town maintains an encumbrance accounting system as another method of maintaining budgetary control. All purchases, except certain services as outlined in the Town's Purchasing Manual, require a purchase requisition and a purchase order wherever possible. Whenever any contemplated purchase or contract for goods or services is for the sum of less than $2,500, the department head may order the item as needed in accordance with the approved accounting system. Purchases or contract for goods and services 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 manager shall publish a notice inviting formal competitive bids for expenditures over $10,000 for construction projects and over $5,000 for all other purchases. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level and therefore, the Town Council is the governing body through which these transfers can be approved.

Per RIGL § 45-12-22.1 – § 45-12-22.7, the Finance Director submits monthly reports to the Town manager on the status of the governmental funds, including the School Department and debt service funds. Quarterly reports are submitted to the State Office of Municipal Affairs certifying the status of the municipal budget. The Chief Financial Officer at the School Department also certifies the status of the school district's budget and assists in the preparation of the monthly and quarterly reports. A corrective action plan is required within 30 days after completion of the quarterly status reports if a year-end deficit is being reported.

Government Structure

Town Council / Town Manager Form of Government

The Town of South Kingstown operates under a Home Rule Charter adopted in 1968 providing for a Council/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 Town Charter. Members of the Town Council are elected at large for a term of two years. The Charter grants to the Town Council all powers to enact, amend, or repeal ordinances relating to the Town's property, affairs, and government, including the power to create offices, departments, or agencies of the Town, preserving the public peace, health, and safety, establishing personnel policies, authorizing the issuance of bonds, and providing for an annual audit of the Town's accounts. The Town Manager is appointed by a majority vote of the Town Council for an indefinite term solely on the basis of executive and administrative qualifications. The Town Manager is the chief administrative officer as well as the chief executive officer of the Town. The Charter grants to the Town Manager the authority to appoint or remove all employees of the Town, 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.

Town of South Kingstown 2026-2027 Budget Calendar	
MARCH - 26	
Sunday, 1st	The Town Manager submits the proposed FY2026-27 Operating Budget to Town Council.
Tuesday, 10th	Work session #1 with Town Manager and department heads
Thursday, 12th	Work session #2 with Town Manager and HSOA Requestors
Tuesday, 17th	Work session #3 with the School Department
Wednesday, 18th	Town Council Adoption of the Preliminary Budget (deadline 3/22/2026)
APRIL - 26	
Monday, 6th	Public Hearing #1 on the FY2026-27 Municipal & School Department Operating Budgets
Tuesday, 7th	Public Hearing #2 on the FY2026-27 Municipal & School Department Operating Budgets
Tuesday, 21st	4:00PM deadline to submit petitions for revisions to the Preliminary Budget (25 signatures required)
Monday, 27th	Consideration of Petitions and Adoption of the Final Operating Budgets (during regular session)
MAY - 26	
Tuesday, 12th	4:00PM deadline for submissions of the Final Petitions for Referendum (200 signatures required)
Friday, 15th	Deadline for petition signatures to be verified by the Board of Canvassers (Sec. 4222E)
JUNE - 26	
Tuesday, 9th	Possible Budget Referendum on Tuesday following the 1st Saturday in June (Sec. 4222F)
Monday, 15th	The Town Assessor sets the tax rate for the FY2026-27 Operating Budget.

The Town, at a Glance

Nestled along the Southern Rhode Island coastline one can find the Town of South Kingstown, Rhode Island. Established in 1658 and incorporated as a Town in 1723, this suburban community is located about 30 miles south of Providence, the State's capital city. Throughout the Town's total area of 62.3 square miles, a bounty of natural resources can be found in farms and woodlands, freshwater wetlands and ponds, salt ponds and marshes, ocean beaches, and other waterfront areas. These abundant natural resources are further augmented by rivers connecting upland resource areas with the tidal estuaries, freshwater marshes and open water in a series of ponds, including Worden's Pond - the largest natural freshwater pond in the State. In addition to benefiting residents and attracting tourists, the varied landscape provides critical habitat to more threatened and endangered species than any other Rhode Island community. The Chipuxet River Aquifer, a sole source aquifer, provides high quality groundwater to the four public water suppliers in Town and provides the source for many of the private residential, agricultural, commercial, and industrial wells in Town.

Residents and visitors have been coming to South Kingstown for generations to enjoy the unspoiled beauty of the shoreline, the quiet tranquility of rural farmlands, and the quaint charm of the historic villages. Tourism continues to be an important staple of the local and regional economy in Washington County, known affectionately as South County. All are welcome to take advantage of the Town's many natural and cultural attractions: salt water beaches on Block Island Sound, salt ponds, seasonal rental communities, abundant Town and State parks and open space areas, historic resources, as well as varied shopping and dining opportunities. It is no surprise that South Kingstown has grown at a faster pace than all other Rhode Island communities over the last twenty years - a fact that underscores the desirability of the community as a vibrant place to live and work.

South Kingstown contains a number of distinct historic villages and places, including the villages of Wakefield and Peace Dale in the central portion of the community. Mills and other prominent buildings constructed of granite, historic homes, stone walls, and Native American place names help to define the heritage and cultural context of the Town. In addition, agricultural and aquacultural activities also define an important component of South Kingstown's cultural landscape. South Kingstown's natural and cultural resources provide the framework for the high quality of life today in the community. Scenic forests, rural farmlands, historic villages, and unique summer communities complete a picture, weaving upland and wetland resources together. The protection of the Town's critical natural resources has been a long-term, continuing priority in the community, resulting in the preservation of 11,950 acres (32.86%) of the land area in the community as of July 2022.

Protected Open Space	July-19	July-20	July-21	July-22	July-23	July-24
Agricultural Land Preservation Comm	956	956	956	956	956	967
Audobon Society of R.I.	659	730	730	730	730	731
Cluster / Private	1,183	1,202	1,224	1,188	1,188	1,224
US Fish and Wildlife Service	799	799	799	799	799	808
Girl Scouts of Rhode Island	186	186	186	186	186	186
Narrow River Land Trust	107	107	107	107	107	107
South Kingstown Land Trust	2,572	2,572	2,572	2,699	2,703	2,704
State of Rhode Island	3,655	3,655	3,683	3,683	3,683	3,688

The Nature Conservancy	593	593	593	593	593	593
Town of South Kingstown	1,005	1,005	1,005	1,005	1,005	1,008
Total Acres	**11,718**	**11,808**	**11,858**	**11,950**	**11,954**	**12,019**
% of Land Area of Town	**32.20%**	**32.47%**	**32.61%**	**32.86%**	**32.87%**	**33.05%**

Cultural legacies in South Kingstown include the long heritage of the Narragansett Indian Tribe and other local Native American tribes in the larger region, the historic settlement patterns of the early colonists, and later those of industrialization. The area was home to early peoples as long as 5,000 years ago when the glaciers first receded, and generations lived vibrantly and fished, farmed, and hunted, in the fertile local fields, forests, wetlands, and fresh and salt water ponds. The settlement patterns of the colonists significantly changed the landscape of the region, in both cultural and economic development throughout New England. Like many New England communities, South Kingstown's early economic heritage is rooted in agriculture. Initially the dominant economic activity, farmsteads are still visible across the landscape of Town. Reliance on labor provided by enslaved Africans and indigenous people was common among both larger and smaller farmsteads prior to the 1800's, known then as plantations. Farming gave way to industrialization and manufacturing during the nineteenth century. Grist mills and saw mills transformed villages such as Wakefield, Peace Dale, and Rocky Brook into thriving communities. Later in the 1800's, textile mills and fulling mills were also established. Following this, while the ocean was always a valuable resource by those who lived in the region, the role of the shore gained prominence for recreation purposes in the late 19th and early 20th centuries as it developed to serve a growing influx of summer visitors and residents. The Town became the home of a new railroad station at West Kingston in 1875 and a new State college in 1888, now the University of Rhode Island, two economic components still of notable impact to the community and region.

The area was settled by early colonists around the time of the Pettaquamscutt Purchase (1658), and was first incorporated as part of the Town of Kings Towne in 1674 along with what is current day North Kingstown, South Kingstown, Exeter, and Narragansett. The Town of South Kingstown was established in 1723 when the Town of Kings Towne was divided into two parts, North and South. At the time, South Kingstown included area that later became the Town of Narragansett. Narragansett was founded in 1882 when it separated from South Kingstown. The village of Kingston served as one of the original five Rhode Island state capitols, sharing a rotation with Newport, Providence, East Greenwich, and Bristol. Constructed in 1776 with lumber from local trees, the present day Kingston Free Library was originally built as a county court house, Court House Little Rest. The RI General Assembly met in this court from 1776 through 1791. The Kingston Free Library and Reading Room was established in 1824. Town business was also conducted there through 1877, when the Town moved municipal operations to the current Town Hall at 180 High Street in Wakefield.

The area has a strong history of entrepreneurs, and the Town is home to a host of small businesses, which further help to strengthen the local community identity, vibrancy, and economy. The community is fortunate to also have two strong larger local employers, the University of Rhode Island and South County Hospital. The University of Rhode Island is located in the historic village of Kingston. Originally chartered as the State's agricultural school in 1888, it became Rhode Island College of Agriculture and Mechanical Arts in 1892, Rhode Island State College in 1909, and then a university in 1951. URI enrollment for the 2022-2023 academic year stands at 17,511 students, (comprised of 14,744 degree-seeking undergraduates and 2,767 graduate students). URI is one of the largest employers in the State of Rhode Island, with a combined faculty and staff of 2,633. South County Hospital, an independent, non-profit hospital located in the village of Wakefield, currently has 1,542 employees. First established in 1919 as a cottage hospital in the Watson House on Kenyon Avenue in the village of Wakefield, it was not long before the need for services increased and the cottage hospital was replaced in 1925 with a new facility on six acres of land donated by the Town of South Kingstown. In the years since, the hospital has seen many expansions, including the State's first hospital helipad in 1973.

South Kingstown is a community where residents take great pride in preserving and enhancing the quality of life residents enjoy. As can be readily imagined, this effort requires enthusiastic and active participation by members of the community, elected and appointed officials, and our dedicated municipal staff in order to address the issues of the day and plan for the future. The Town strives to provide exemplary services and facilities to its residents, businesses, and visitors, while maintaining prudent and efficient fiscal practices. South Kingstown is fortunate to have a strong volunteer spirit among our community members, whose creativity, talents, and energy contribute immensely to a vital, active, and healthy community. The vibrant quality of life in South Kingstown is rooted firmly in its natural and cultural heritage, and carried forth by the residents, elected officials, staff and administration in a manner that is respectful of the past, cognizant of the present, and anticipatory of the community's needs in the future.
Additional resources on local history are available on the Library's website www.skpl.org/751/Local-History and the Southern Rhode Island Chamber of Commerce website www.srichamber.com/history.html.

A statistical profile of the Town is provided within the Budget Document to show local population, housing, and economic trends and conditions that influence the demand for public services and facilities and the ability of the Town to support needed services.

Geography

Description	Square Miles	Acres
Land & Water	62.9	40,250.7
Land Only	56.8	36,369.7

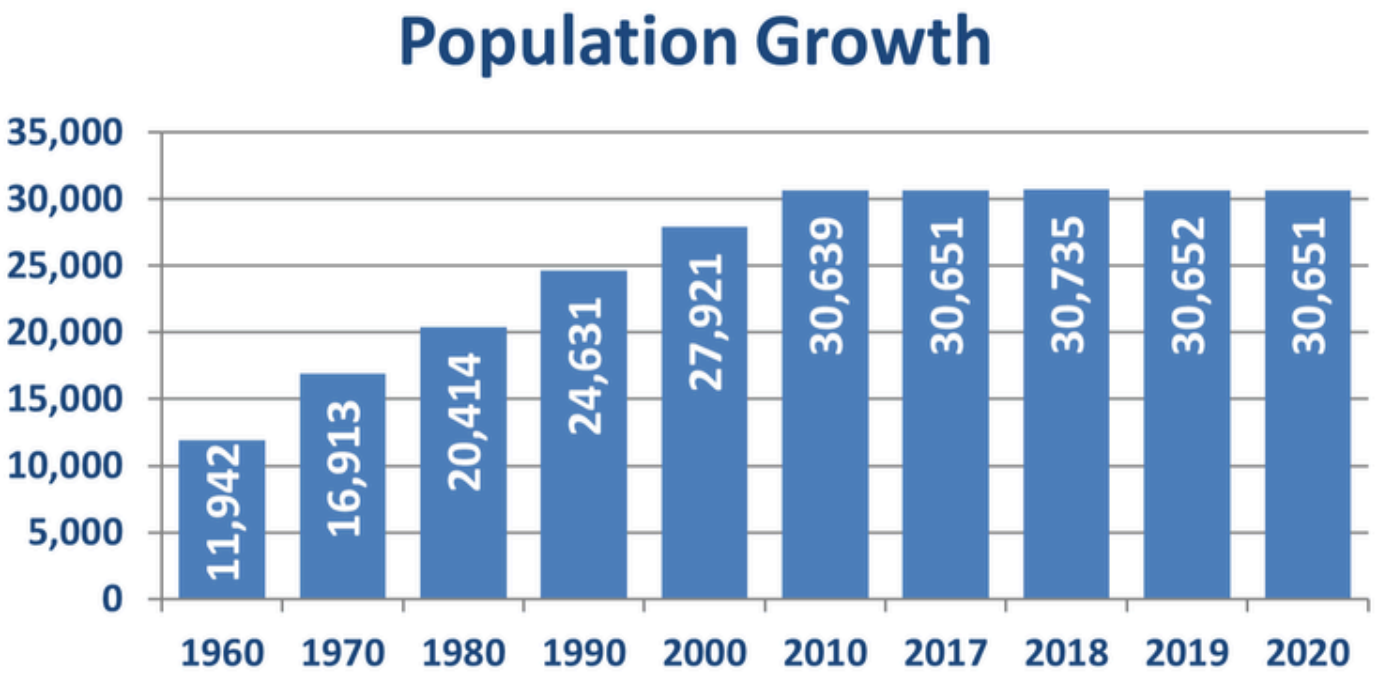
The Town of South Kingstown owns 124 parcels of land (not including tax-sale properties), consisting of properties that host town facilities, rights of way, schools, pump stations, easements, parks, fields, and designated open space. These properties total 1,347.3 acres, approximately 3.9% of the total acreage in town (exclusive of town roads). Approximately one-third of the town-owned property consists of outdoor parkland and fields. Additionally, the Town owns approximately 150 miles of roads for which it is responsible for providing capital improvements, stormwater management, and routine maintenance including snow plowing.

Population

The US Census Bureau's American Community Survey data indicate the 2020 population of South Kingstown was 30,651, as compared to the town's population of 30,226 in 2010. This ACS's forecaster a 1.4% increase in population (equivalent to 426 people) over a nine-year period suggests a stable population; however, particular focus on the redistribution of community age groupings is of notable importance as it indicates a continued and significant loss of children under the age of 14 and a significant increase in the number of residents over age sixty. This shift in the demographic is consistent with what has been recorded in the last several years.

U.S. Census 2020 American Community Survey

Population	2000	% Alloc.	2010	% Alloc.	2020	% Alloc.	9-Year Change	% Change
Under age 5	1,473	5.3%	1,201	4.0%	953	3.1%	(248)	-20.6%
Ages 5 - 14	3,714	13.3%	3,479	11.5%	2,791	9.1%	(688)	-19.8%
Ages 15 - 19	4,117	14.7%	4,597	15.2%	5,517	18.0%	920	20.0%
Ages 20 - 34	5,112	18.3%	5,023	16.6%	5,112	16.7%	89	1.8%
Ages 35 - 44	4,203	15.1%	3,453	11.4%	2,668	8.7%	(785)	-22.7%
Ages 45 - 59	5,167	18.5%	6,696	22.2%	5,183	16.9%	(1,513)	-22.6%
Ages 60 Plus	4,135	14.8%	5,777	19.1%	8,427	27.5%	2,650	45.9%
Total All Ages	**27,921**	**100.0%**	**30,226**	**100.0%**	**30,651**	**100.0%**	**425**	**1.4%**



Demographics

Population

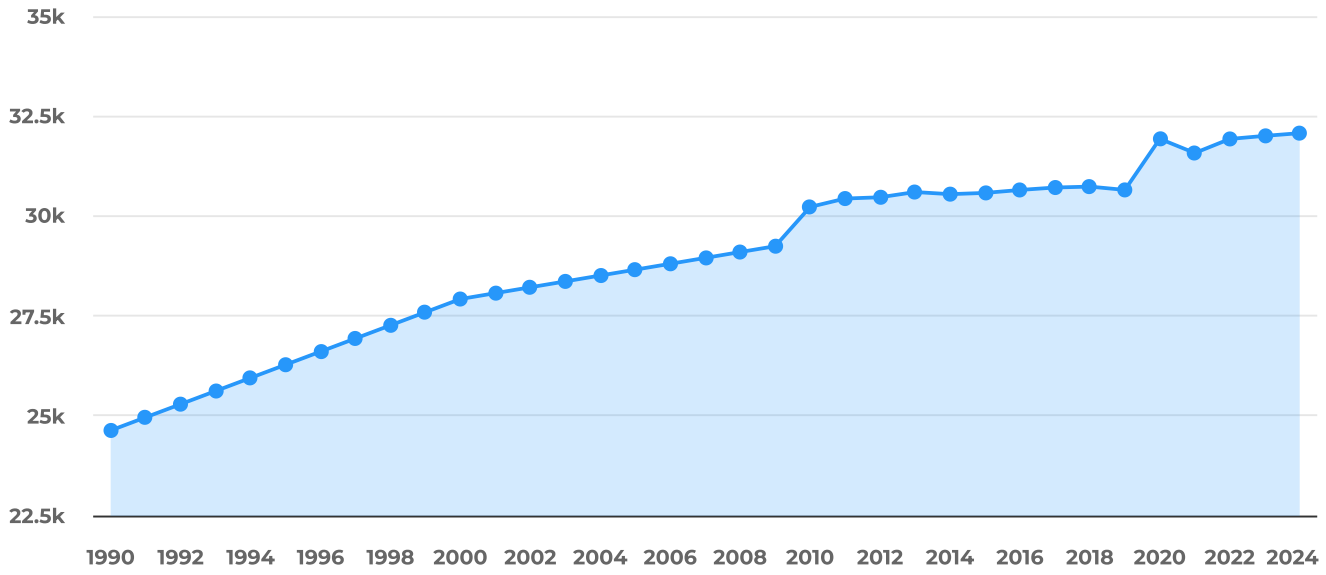
TOTAL POPULATION

32,073

0.21%
vs. 2023

GROWTH RANK

26 out of **39** Municipalities in Rhode Island



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

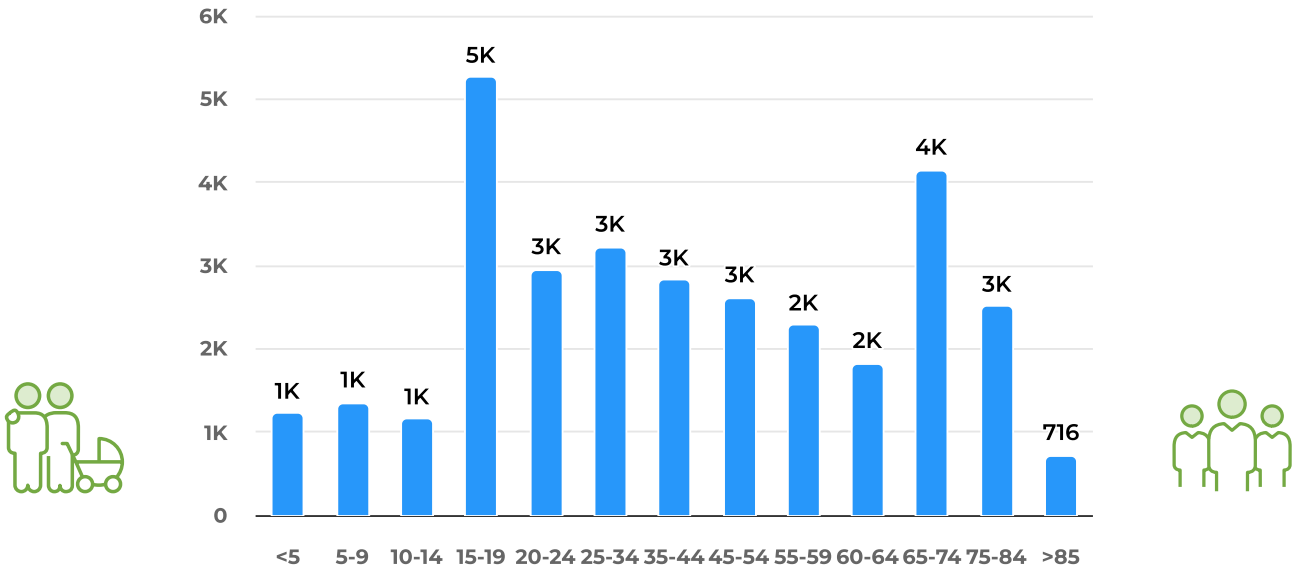
DAYTIME POPULATION

35,198

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

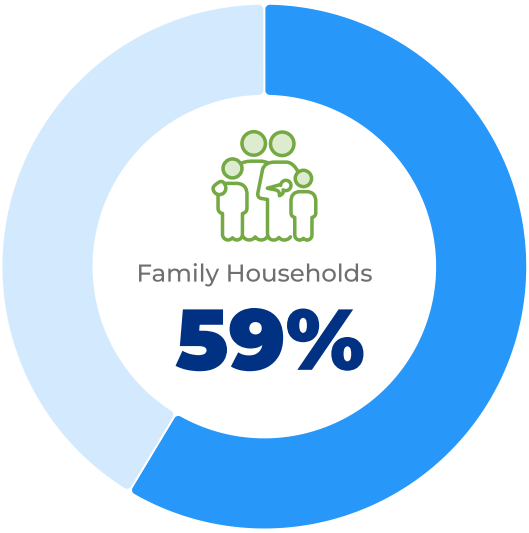
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

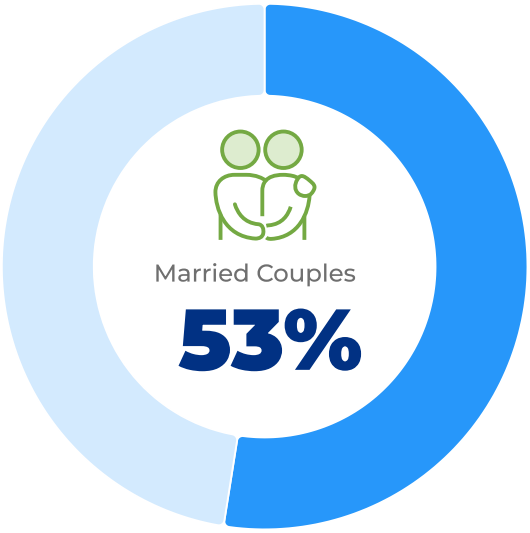
11,360

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



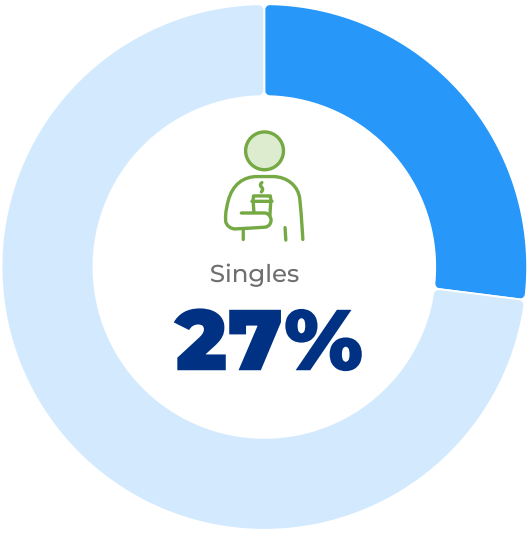
18%

higher than state average



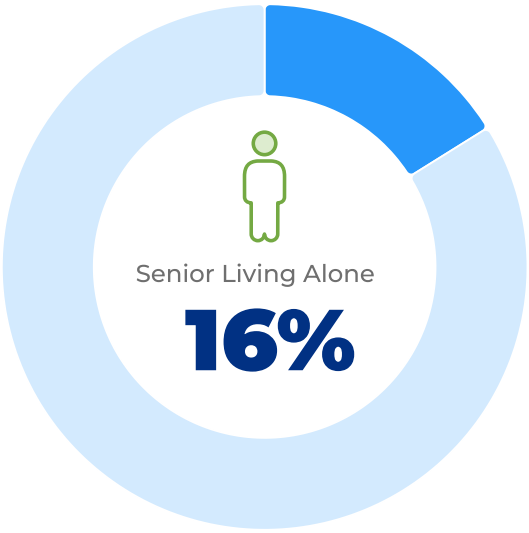
18%

higher than state average



-12%

lower than state average



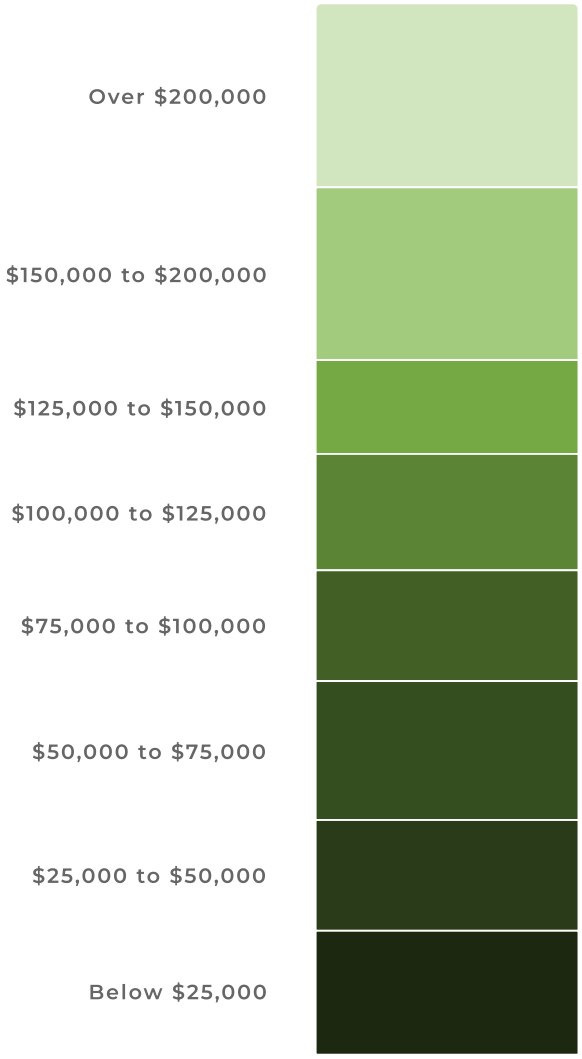
20%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

18%

27.35%
higher than state average

Median income

$108,960

24.11%
higher than state average

Below $25,000

12%

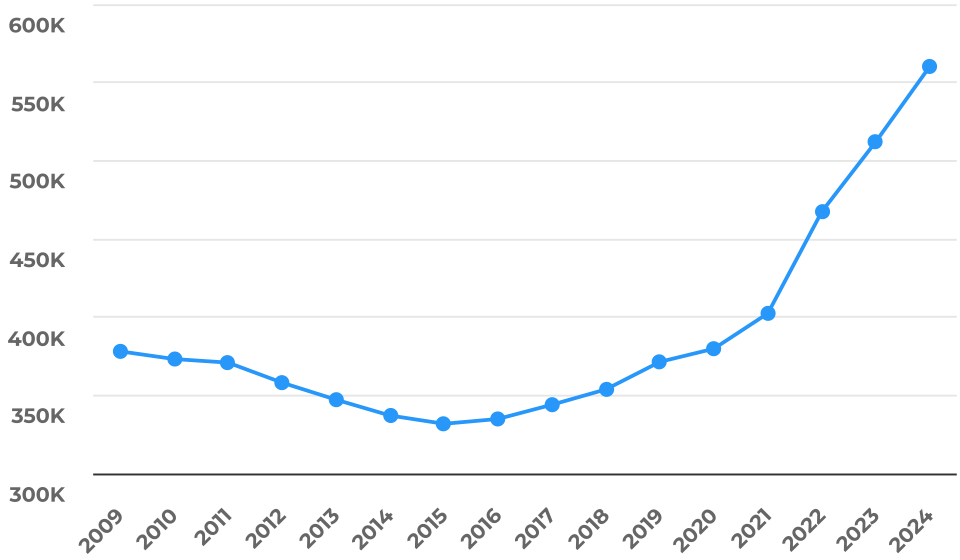
-20.68%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

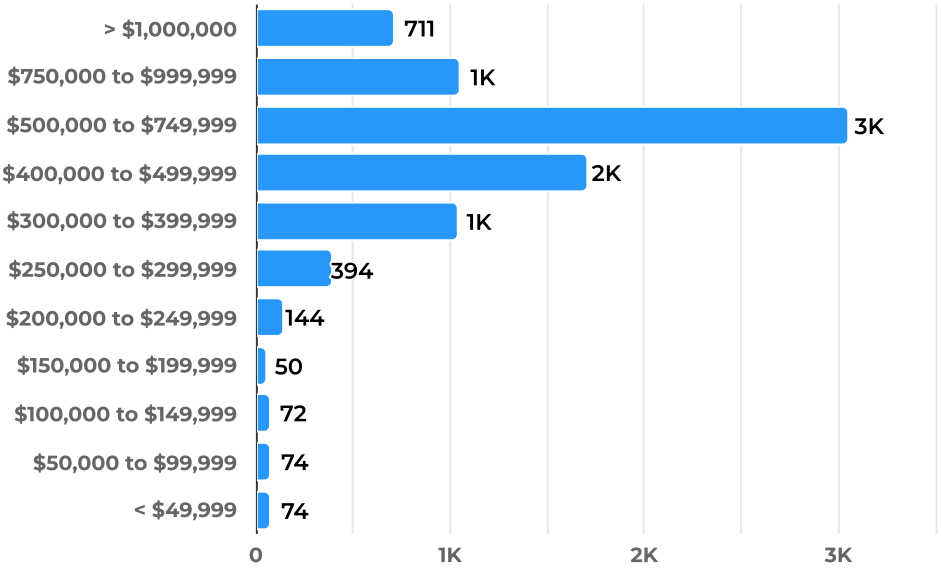
2024 MEDIAN HOME VALUE

$560,200



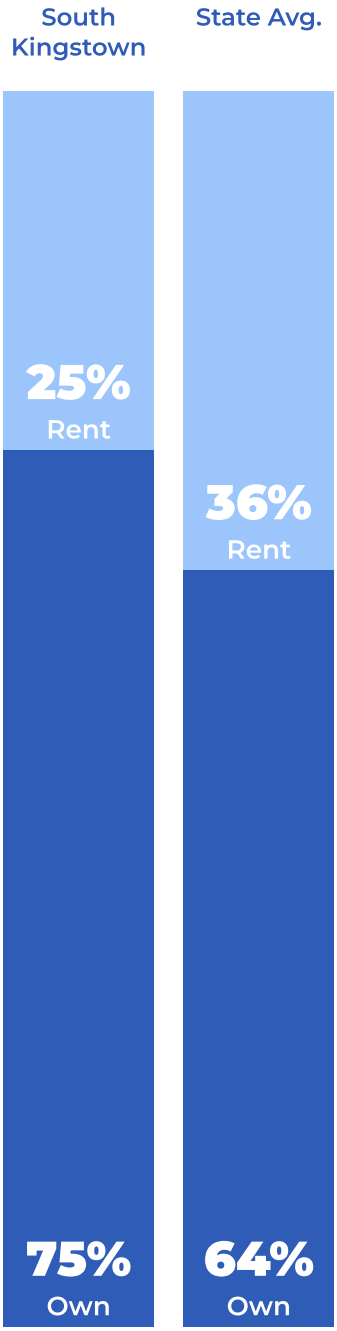
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Town Council Goals & Objectives

Town Council Mission Statement

The purpose of local government is to help create and maintain the conditions that make it possible for people to pursue their own interests and happiness while respecting the rights of others to do the same. Accordingly, the programs and operations of the government of the Town of South Kingstown are designed to promote equal justice, security, and the wellbeing of all town residents. The Town Council's mission is to monitor the needs of the community and adjust local policies and practices when necessary to preserve peace and prosperity. The Town Council strives to provide high-quality municipal services while maintaining affordable fees and taxes.

Town Council Goals & Objectives (2024-2026):

The South Kingstown Town Council is committed to the responsible use of taxpayer dollars and to preserving and enhancing the social, economic, and environmental quality of life that our residents enjoy. In these extraordinary times, we are committed to responding responsibly to challenges as they arise.

Guided by these principles and the Town's *Comprehensive Community Plan (2021)*, we are entrusted to act as stewards of the Town's assets and long-term well-being. Accordingly, we have established the following goals and objectives for our 2024–2026 term:

1. Oversight of New High School Construction

We, the Town Council, will continue careful oversight of the new high school building project, approved by voters on May 7, 2024. This includes:

- Regular updates to and input from the public
- Monitoring of design, construction, and completion
- Ensuring compliance with RIDE regulations
- Oversight of project financing
- Anticipated completion September 2027

2. Expansion of Affordable Housing Opportunities

We remain committed to addressing the statewide housing crisis by:

- Aligning local ordinances and regulatory approaches to support housing development
- Increasing the overall number of housing units, with a focus on workforce housing
- Supporting the South Kingstown Housing Authority's efforts to expand low- and moderate-income housing

3. Re-purposing of Surplus Town Properties

We will advance the re-purposing of the following three surplus town-owned properties for workforce housing development:

- South Road Elementary School
- Wakefield Elementary School
- Oliver Watson House

Each project will be subject to Town Council oversight to ensure alignment with community values and development standards.

4. Homestead Tax Exemption for Owner-Occupied Properties

Following enabling legislation secured through the General Assembly, the Town Council will

- Study and evaluate the adoption of some form of limited homestead tax exemption for full-time residents of owner-occupied homes
- Implement a Rental Registry to assess the scope of the local rental market
- Use registry data to determine the economic feasibility and impact of the exemption

5. Modifying the Zoning Ordinance to Allow for More Commercial and Mixed-Use Zoning

The Town Council will:

- Adopt a mixed-use zoning ordinance (e.g., the Tower Hill Overlay District) to allow commercial property owners to redevelop sites with integrated housing
- Expand commercial zoning and mixed-use zoning throughout the Town to promote economic development and housing development

Basis of Budgeting

Basis of Budgeting and Accounting

A budget is a formal document that enables the town to plan for the future, measure the performance of the town's services, and help the public to understand where revenues come from and how they are spent on the town's services. The budget is an invaluable tool that helps prioritize spending and manage money as well as helps to identify wasteful spending through planning and monitoring. The budget serves many purposes and addresses different needs depending on the recipient, including Town residents, federal and state regulatory authorities, elected officials, other local governments, outside reviewers, taxpayers, and Town staff.

Basis of Budgeting

Annual operating budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) and in accordance with legal mandates. Adopted budgets for governmental funds, the General Fund, and School Unrestricted Fund, are adopted on a modified accrual basis. Revenues are recognized as soon as they are both measurable (dollar value is known) and available when they are collectible within the current period to finance operations during the year. Proprietary funds use the full accrual basis of accounting, which recognizes revenue when earned and expenses when incurred.

Appropriations for the General and School Fund, Special Revenue Funds and Enterprise Funds lapse at fiscal year-end, except for appropriations that have been encumbered in order to account for certain expenditure commitments. An appropriation for capital project expenditure shall continue in force until expended, revised or repealed; the purpose of any such appropriation shall be reviewed if three years pass without any disbursement from or encumbrance of the appropriation.

Basis of Accounting

The basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The Town of South Kingstown uses either the full accrual or the modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with GAAP.

The governmental funds are reported using the modified accrual basis of accounting. In general, the Town considers revenues 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.

Enterprise funds use the full accrual basis of accounting, which recognizes revenue when earned and expenses are recorded when liabilities are incurred, without regard to receipts or disbursements of cash.

The Town prepares its budget, in most cases on the basis of accounting with the following exceptions:

- Compensated absences are recorded as earned by employees on a GAAP basis, as opposed to being expended when paid (budgetary);
- Principal payments on long-term debt within the enterprise funds reduce the amount of debt remaining on a GAAP basis, as opposed to being expended on a budgetary basis; and
- Capital outlay within the enterprise funds is recorded as assets on a GAAP basis and expended on a budgetary basis.

Financial Policies

Financial Policies and Practices

Financial policies and practices help to ensure that the fiscal integrity of the Town of South Kingstown is protected and to ensure that the Town is positioned for future growth. Continued development of new policies and improvement of current financial policies and practices continues to be a key initiative of management.

The Town's overall fiscal planning and management focus on the following objectives:

- Maintain sufficient financial resources to meet the present and future needs of the citizens as well as the physical conditions of the Town;
- Adjust to local and regional economic downturns without negatively impacting the community;
- Continue to maintain the current bond rating with the intent of upgrading to achieve savings in future debt financing and to assure the taxpayers of the Town that government is well managed and in sound financial condition.

The following financial policies, practices, and guidelines are the beginning of the Town's initiative to establish a framework for the Town's overall fiscal planning and management. The Town intends to develop additional policies to align with the Town Council's Goals and Objectives and the procedures supporting the policies shall be clear and concise, factual, and simple to understand.

Operating Budget Policy

The Town Council Goals and Objectives are designed to maximize available resources and provide the appropriate level of services for the costs incurred. The Town's budgetary policies are based upon guidelines and restrictions established by State Law, Town Charter and Code of Ordinances, and in compliance with generally accepted accounting principles for governmental agencies. The requirement that the Town maintain a balanced budget is set forth in these guidelines. A budget is considered balanced if estimated revenues and resources meet planned expenditures.

The Town prepares and approves an annual budget and budget goals as set forth by the Town Council as follows:

- South Kingstown will compose annual municipal budgets that are efficient, transparent, and engage the general public;
- Provide adequate resources for essential public services and programs;
- Identify and implement efficiency and effectiveness improvements;
- Consider, as a funding principle, the 'ability to pay' of local residents and business during budget development;
- Utilize the budget process to advance/implement the overall policy environment and administrative work program for the community;
- Promote public involvement and participation.

The Finance Department exercises budgetary control over each office, department, and agency within the financial management system. A thorough review of revenues and expenditures is done on a monthly basis and financial statements are submitted to the Town manager for review and discussion of the Town's financial position. Should a deficit be anticipated, an acceptable plan of action to remedy the deficit is required and expected. All required incremental and annual State reporting is completed on time each fiscal year.

Revenue and Expenditure Projections – In accordance with RIGL § 44-35-10 (c), and in response to the Governor's and Legislature's initiative to promote government transparency, the Town prepares a five-year forecast annually in order to improve financial planning and decisions, and to assist in the preparation of the annual budget.

Budgetary Surplus **–** The Town policy is to adopt a budget in which ongoing operating costs are supported by ongoing, stable revenue. The revenue and expenditures projections utilized in adopting the annual budget are estimates that will be strictly monitored. It is management's policy to set the benchmark goal of projected budget variance at two to three percent of the adopted budget.

Revenue Practices

The Town will strive to maintain as diversified and stable a revenue system, as permitted, to sustain it from short-run fluctuations in the economy. To minimize the effect of an economic downturn, the Town Council shall consider revenue changes in the context of a review of the annual budget. Some of the revenue considerations are as follows:

- Revenue estimates are budgeted conservatively since most are sensitive to local and regional activities, especially those within the General Fund (i.e. State Aid to Education);
- Fees and Charges are established by the Town for local licenses, permits, fines, services, applications, and other miscellaneous charges, and shall be set out to recover all or a portion of the Town's expenses in providing the specific service;
- Tax Collections are to maintain an overall collection rate greater than 99%; alternative means of collecting delinquent tangible property and other related taxes are to be pursued;
- Revenue or Bond Anticipation Notes – the Town does not intend to issue revenue or bond anticipation notes to fund normal government or enterprise operations; with a healthy unassigned fund balance, the Town does not see a need to incur additional interest expense when funds can be advanced from the unassigned fund balance and reimbursed when General Obligation or Revenue Bonds are issued;
- All revenues received by the Town shall be deposited within 48 hours of receipt.

Investment Policy

The Town adopted an Investment Policy Statement in May 2016 as a best practice as recommended by the Government Finance Officers Association. This Policy covers all funds of the Town's portfolio except those funds covered by any separate Council-approved agreements, any trust indenture or bond covenants, or pension or retirement funds.

The primary objectives of the Town's investment activities shall be:

- Legality – investment made in accordance with applicable laws and this Investment Policy;
- Safety – preservation of the principal is the foremost objective in the investment program;
- Liquidity – sufficiently liquid to enable the Town to meet its cash flow requirements;
- Return on Investment – the objective is to attain a market rate of return on its investments consistent with the constraints imposed by its safety objective and liquidity considerations.

The full policy can be found on the Finance Department's page of the Town of South Kingstown website at: www.southkingstownri.com/DocumentCenter/View/585

Debt Management Practices

Debt management policies help guide the debt issuance practices of the Town from the issuance to the management of the debt portfolio to adhering to various laws and regulations. The structuring of debt to ensure affordability and sustainability for the town is a crucial component when issuing debt, which is a key indicator with the rating agencies that the government is well managed and is likely to meet its debt obligations in a timely manner. The Town's guidelines when considering debt issuance are outlined as follows:

- The Town prefers to fund capital improvements, equipment purchases, and other major capital projects with current resources or in a "pay-as-you-go" manner; Debt should be limited to projects with significant costs;
- The term of any bond issue shall not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended. Every effort shall be made to keep the amortization of debt as short as possible;

- The Town maintains an aggressive retirement of existing debt (greater than 80% within Ten Years);
- Bond proceeds shall be invested in government guaranteed funds that provide immediate liquidity and bond proceeds shall only be used for the purpose for which the monies were borrowed;
- The Town shall manage its cash in a manner designed to prevent the necessity of utilizing short-term borrowing to meet working capital needs; The Town will not use long-term debt for current operations;
- Refunding bond issues designed to restructure currently outstanding debt is also an acceptable use of bond proceeds provided that the net present value (NPV) of savings is greater than 3%;
- Debt shall be issued using equal principal;
- Maintain debt ratios within formally established parameters:
  - Net Debt as a % of Operating Revenues – maintain at less than 3%;
  - Debt Service as a % of Expenditures – 10% or less;
  - Net Debt Per Capita – no more than $1,000 per capita;
  - Overall Debt as a % of Taxable Property – 1% or less.
- Debt shall be limited by the following State Statute:
  - RIGL § 45-12-2 – Indebtedness of Towns and Cities – no city or town shall, without special statutory authority, incur any debt for money hired which would increase it aggregate indebtedness not excepted by law from the provisions of this section to an amount greater than three percent (3%) of the taxable property of the city or town.
- Debt as a percentage of taxable property valuation is a measure often cited by rating agencies as an indication of a community's ability to incur additional debt. Moody's Investors Service documents the fiscal 2018 median range for municipalities in the under 50,000-population group for Net Direct Debt as a percentage of a community's taxable full value at 0.8% for Aaa-rated communities, and 1.0% for Aa-rated municipalities. Standard & Poor's (S&P's) 2016 Public Finance Benchmark for General Obligation Ratios for Tax Supported Debt as a Percentage of Property Valuation established the benchmark at a range of 3% (low) to 10% (high).
  - South Kingstown's FY 2022-2023 projected gross debt level as a percentage of the Town's Assessed Valuation, based upon the December 31, 2021, Assessment, is 0.23% and is predicted to increase to 1.72% in FY 2028-2029;
  - The Town's projected Net Direct Debt is 0.21%, and is expected to increase to 1.67% in the 2028-2029 fiscal year, as a result of issuing, if approved, $150M in School Bonds.

Reserve Fund Policy

The Town adopted a Fund Balance Policy on June 30, 2011, and as amended on May 9, 2016, in accordance with Governmental Accounting and Financial Standards Board Statement (GASB) No. 54. Compliance with the provisions of this policy shall be reviewed as part of the annual audit process and consideration of the minimum and maximum amount of unassigned fund balance shall be reviewed.

A fund balance policy is adopted in order to secure and maintain investment grade ratings, meet cash flow needs, and reduce susceptibility to emergency or unanticipated expenditures and/or revenue shortfalls. GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. Using the GFOA guidelines as a target, the Town will maintain an unassigned fund balance in the range of 10–17% of the general fund budget. For purposes of benchmarking, the general fund budget shall include the total appropriations of the General Fund and Debt Service Fund, and Property Tax transfers to the School Unrestricted Fund, Senior Services Fund, Wastewater Fund, and Community Recreation Fund.

If, after the annual audit, the unassigned fund balance is greater than 17% of the general fund budget benchmark, the excess may be used in one or a combination of the following ways:

- Invested in the pooled funds to earn interest and roll forward into the subsequent year's unassigned fund balance;

- Appropriated by resolution of the Town Council for a one-time expenditure opportunity that does not increase recurring operating costs;
- Committed to establish or increase a reserve or a transfer to a reserve fund as authorized by the Town Council upon management's recommendation.

If, after the annual audit, the unassigned fund balance falls below 10% of the general fund budget benchmark, the Town manager will so advise the Town Council that there is a priority to restore the unassigned fund balance to an amount equal to or greater than 10% of the general fund budget benchmark. The Town shall take action as necessary to restore the unassigned fund balance to acceptable levels within three years based on a plan prepared and submitted by the Town manager to the Town Council.

Accounting, Auditing, and Financial Reporting Policies

The Town will establish and maintain a high standard of internal controls and accounting practices. The Town budget and accounts for revenue and expenditures shall be managed on a modified accrual basis in its day-to-day operations.

The Town and School shall prepare a combined five-year forecast in the form and format required by the RI Office of Municipal Affairs (Division of Municipal Finance) for major funds as defined by generally accepted accounting principles within thirty days of final budget adoption. The forecast shall be distributed to the Town Council and School Committee for consideration in their long-range planning. The five-year forecast shall incorporate the five-year capital improvement plan, and any known changes that are expected to impact the financial condition of the Town. All assumptions should be specifically identified.

A fiscal impact statement shall be prepared for all proposed bargaining contract settlements. The immediate and long-term impacts of negotiated changes shall be disclosed, and the Town will hire actuarial and other experts as needed to evaluate the long-term impacts of the proposed agreements. Any fiscal impact statement that includes changes to pension, other post-employment benefits or healthcare benefits shall be provided, along with any underlying actuarial assumptions and support for the actuarial assumptions, to the RI Office of Municipal Affairs in accordance with state law.

The annual financial report shall conform to Generally Accepted Accounting Principles and be in the form of an Annual Comprehensive Financial Report (ACFR) as described by the GFOA. A fixed asset system will be maintained to identify all town's assets, their location, condition and disposition. Fixed assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. The town will ensure that the town's records are audited annually and which will result in the issuance of a financial opinion. The results of such an audit are to be available to the public via the Town's website.

Section 4220 – BUDGET PROCEDURES

Section 4221 – Proposed budget

A. Budget Schedule

The schedule for the preparation, consideration, adoption and conduct of requested referenda on the annual town budget shall be followed each year as set forth in the various sections of this article, based upon the requirement that final action by the council thereon shall take place on or before May 1st. Prior to December 31st of each year, a summary of the budget process, together with a tentative schedule of dates of the various hearings shall be prepared for public distribution by the town clerk and the town clerk shall arrange for the publication of a notice thereof in at least one newspaper of general circulation in the town as directed by the town council and post copies in the town hall and on the town website and as otherwise directed by the town council.

B. Initial budget hearing to discuss goals and objectives

The town council shall schedule between December 1 and January 15 of the ensuing year a public hearing for the purpose of discussing and soliciting comments from the electors relating to the general goals and objectives of the budget for the ensuing year. It is recognized that a proposed budget will not be completed at this time. The purpose of the hearing is to receive public input regarding the budget prior to the presentation of a proposed budget by the town manager. Without limiting the discussion, such matters as any increase in taxes, proposed new projects, contractual obligations and other items affecting the budget should be discussed. The school committee shall attend this meeting and participate in the hearing.

C. Town manager's Proposed Budget

i. Submission of budget and budget message

On or before March first of each year, the town manager shall submit to the town council the town manager's proposed budget for the ensuing fiscal year and an accompanying message.

ii. Budget message

The town manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial objectives of the town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial objectives, expenditures, and revenues together with the reasons for such changes, and include such other materials as the town manager deems desirable.
iii. Budget format

The budget shall provide a complete financial plan of the general fund and utility funds, for the ensuing fiscal year and, except as required by law or this charter, shall be in such form as the town manager deems desirable or the town council may require. Other town funds shall be included as directed by the town council. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged as to show comparative figures for budgeted and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

a. The proposed goals and objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by major program function as defined by the town council and the method of financing such expenditures;
b. Proposed capital expenditures for the ensuing fiscal year consistent with the requirements of Section 4226; and
c. The anticipated income and expense for the ensuing year for each utility or other enterprise fund operated by the town.

The total of proposed general fund expenditures shall not exceed the total of estimated income and designated fund balance.

For each utility fund, budget administration shall be consistent with Section 4225, Administration of budget.

To inform the public, the town clerk shall cause sufficient copies of the town manager's proposed budget to be prepared for public distribution and shall arrange for the publication of an announcement thereof in at least one newspaper of general circulation in the town and post copies in the Town Hall, on the town's website, and as otherwise directed by the town council.

Section 4222 – Budget

A. Town Council's preliminary budget

The council shall review the budget submitted by the manager in public workshops, and on or before March 22nd of each year adopt a preliminary budget. The council may revise the town manager's proposed budget; provided, however, that if an increase is approved in the total of expenditures as proposed by the manager , the council also shall provide for increasing the total anticipated revenues and shall indicate the revenues necessary to maintain a balance between revenues and expenditures. No revenue from any source other than the tax levy shall be included in the budget as adopted by the council unless the facts clearly warrant the expectation that such amount actually will be realized in cash during the budget year.

B. Public Hearings

Following approval of the preliminary budget, the town council shall schedule and hold two (2) public hearings, on separate days on both the municipal and school budgets, at which the School Committee shall be represented. These hearings shall be scheduled and be completed on or before April 18th of each year. To inform the public prior to said hearings, the town clerk shall cause sufficient copies of the preliminary budget to be prepared for public distribution, and shall arrange for notice of the public hearings and a summary of the preliminary municipal and school budgets in at least one newspaper of general circulation in the town as directed by the town council and post copies in the town hall and on the town website and as otherwise directed by the town council. At the hearings, all those desirous of being heard shall be heard.

C. Petitions to the council

Following adoption of the preliminary budget by the council, any qualified elector of the town may circulate a petition requesting the council to increase or decrease by any amount any item of expenditure in the said budget or to insert a new item of expenditure. Such petition shall specify the budget item or insertion and amount thereof and must be approved by the town clerk as to form prior to circulation, and must be returned to the town clerk on or before April 21st of each year. Upon receipt of such petition, the town clerk shall cause the signatures thereon to be verified by the board of canvassers forthwith, and if it contains no less than twenty-five (25) valid signatures of qualified electors of the town, shall transmit the same to the council. The council, before final adoption of the budget, shall consider and vote upon each such petition(s) proposal; provided, however, that the council may change the appropriation for the School Committee in total only.

D. Final town council approval of budget

The council shall, on or before May 1st of each year, complete its consideration of any petitions it shall have received pursuant to subsection 4222(C), make any final changes in the preliminary budget it may deem advisable, and give final approval to the budget by a vote of a majority of all the members of the council. Following such approval, the town clerk shall cause sufficient copies of the budget to be prepared for public distribution, and shall arrange for publication of an announcement thereof in at least one newspaper of general circulation in the town as directed by the town council and post copies in the town hall and on the town website. The budget so adopted shall be the budget for the town for the ensuing fiscal year subject only to change pursuant to subsections E and F of section 4222 hereof.

E. Referendum petitions

Following final approval of the budget by the town council, any qualified elector of the town may circulate a petition requesting that a referendum be held on the appropriation for the general fund or the school fund in the budget as approved. Such petition may propose a reduction or increase in the total appropriation for said funds. In the event that a reduction or an increase as proposed in any such petition is approved by the electors of the town voting thereon, the council shall cause the total appropriation for said funds to be adjusted upward or downward accordingly. The council or the School Committee, whichever has jurisdiction over the fund affected by such action, shall make reductions or may make increases within said fund to match the new appropriation total; however, if the council or School Committee shall determine that expenditure of an added appropriation to the general fund or school fund for a

suggested purpose would not be fiscally responsible, it shall adopt a resolution to that effect and shall not be required to expend the funds for said purpose, provided, however, such funds shall not be spent for another purpose and shall revert to the undesignated fund balance of either of the affected funds.

The town clerk shall cause petition forms to be printed with standard language and spaces for the insertion of dollar amounts, budget fund designations, whether an increase or decrease of expenditure is called for, and other necessary information. All petition forms shall be approved by the town clerk before circulation, and must be returned to the town clerk on or before May 12th of each year. Any language added to a petition, or any alteration of the language thereof, after its approval by the town clerk, shall be of no force or effect. The town clerk, upon the return of petitions to his or her office, shall cause the signatures thereon to be verified by the board of canvassers, such verification to be completed on or before May 16th of each year. There shall be no limit to the number of separate petitions which an elector may sign.

F. Budget referendum

The town clerk shall cause a referendum by ballot to be held on the Tuesday following the first Saturday in June on all budget changes requested on petitions submitted pursuant to subsection E hereof, provided that each such petition shall contain signatures of no less than two hundred of the qualified electors of the town and shall request an increase or decrease of a sum of at least $250,000. The ballot used at such referendum shall be prepared by the town clerk in such manner as to include each of the separate petition(s) for increases and/or decreases in the appropriations for a particular fund together with the original approved fund total. The qualified electors shall be instructed to vote either for the original total or for one (1) of the proposed increases or reductions thereof. The appropriation receiving the most votes shall be declared to have been adopted. In the event that certified petitions are received by the clerk's office that include changes to both the municipal and the school committee budgets, there shall be two (2) separate ballot questions, one for the municipal budget and one for the school committee budget, each of which shall follow the ballot format set forth herein. The polls at such referendum shall be open at 8:00 a.m. and shall remain open until 8:00 p.m.

G. Emergency ballots

Emergency ballots will be available by application only to the board of canvassers according to regulations that may be imposed by the board of canvassers necessary to implement the use of such ballots at such a referendum.

H. Publication of budget

A copy of the budget as adopted by the town council with or without amendment(s) as directed by any required referendum shall be certified by the town clerk and filed in the office of the Director of Finance. Sufficient copies thereof shall be made available by the town clerk for the use of all offices, departments and agencies and for the use of interested persons.

I. Minor adjustments in dates

If a date is on a Saturday, Sunday or a legal holiday, the time period shall run until the end of the next day, which is neither a Saturday, Sunday, nor a legal holiday.

Section 4223 – Amendments after adoption

Emergency appropriations

To meet a public emergency affecting life, health, property or public peace, the town council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of Section 3214. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the council may, by such emergency ordinance, authorize the issuance of emergency notes,

which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

b. Reduction of appropriations

If at any time during the fiscal year it appears probable to the town manager that the revenues or designated fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the manager shall report to the town council without delay, indicating the estimated amount of the deficit, any remedial action taken by the manager and recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

c. Transfer of appropriations

At any time during the fiscal year, the town council may by resolution, transfer part or all of the unencumbered appropriation balance from one major program function to the appropriation for other major program functions. The manager may transfer part or all of any unencumbered appropriation balances among departments within a major program function and shall report such transfers to the council in writing in a timely manner.

d. Limitation; effective date

No appropriation for debt service may be reduced or transferred except as permitted by law and in accordance with certified debt repayment schedules. Further, no appropriation for debt service or for other municipal activities may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

Section 4224 – Lapse of appropriations

Every general fund appropriation, except an appropriation for a capital project expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital project expenditure shall continue in force until expended, revised or repealed; the purpose of any such appropriation shall be reviewed if three years pass without any disbursement from or encumbrance of the appropriation.

Section 4225 – Administration of the budget

The town council shall provide by ordinance the procedures for administering the budget.

Section 4226 – Capital program

Submission to town council

The town manager shall prepare and submit to the town council a six-year capital program no later than the final date for submission of the budget.

Contents

The capital program shall include:

(1) A clear general summary of its contents;

(2) A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the next six fiscal years next ensuing, with appropriate supporting information as to the necessity for each;

(3) Cost estimates and recommended time schedules for each improvement or other capital expenditure;

(4) Method of financing, upon which each capital expenditure is to be reliant;

(5) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above shall be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

Section 4227 – Town council action on capital program

a. Notice and hearing

The town council shall publish in one or more newspapers of general circulation in the town the general summary of the capital program and a notice stating:

(1) The times and places where copies of the capital program are available for inspection by the public, and

(2) The time and place, not less than two weeks after such publication, for a public hearing on the capital program.

b. Adoption

The town council, by resolution, shall adopt the capital program with or without amendment after the public hearing and on or before the first day of February of the current fiscal year.

Section 4228 – Delay in approving budget

If, for any reason, the operating budget of the town has not been approved by the beginning of the fiscal year for which it was submitted, the council may authorize all town departments and agencies to make expenditures necessary to continue operation for one month, provided that such expenditures total no more than the expenditures of the same department or agency in the corresponding month of the previous fiscal year, together with the amount of any increase in debt obligations or contractual obligations. The council may renew such authorization on a monthly basis until the budget has been approved. The council may negotiate loans in anticipation of tax revenues repayable in no more than twelve months' time in order to provide funds to cover such expenditures.
The town charter provisions relating to budget procedures can be found in Article IV, Section 4220.

Executive Summary

The Executive Summary portion of the Budget is made up of the following sections:

1) Budget Timeline

2) Town Manager's Transmittal Letter

3) Position Allocation, Pay Schedules & Pay Plans

4) Full-Time Employee Equivalent, by Year

5) Proposed Positional Changes

Budget Timeline

Town of South Kingstown 2026-2027 Budget Calendar	
MARCH - 2026	
Sunday, 1st	The Town Manager submits the proposed FY2026-27 Operating Budget to Town Council.
Tuesday, 10th	Work session #1 with Town Manager and department heads
Thursday, 12th	Work session #2 with Town Manager and HSOA Requestors
Tuesday, 17th	Work session #3 with the School Department
Wednesday, 18th	Town Council Adoption of the Preliminary Budget (deadline 3/22/2026)
APRIL - 2026	
Monday, 6th	Public Hearing #1 on the FY2026-27 Municipal & School Department Operating Budgets
Tuesday, 7th	Public Hearing #2 on the FY2026-27 Municipal & School Department Operating Budgets
Tuesday, 21st	4:00PM deadline to submit petitions for revisions to the Preliminary Budget (25 signatures required)
Monday, 27th	Consideration of Petitions and Adoption of the Final Operating Budgets (during regular session)
MAY - 2026	
Tuesday, 12th	4:00PM deadline for submissions of the Final Petitions for Referendum (200 signatures required)
Friday, 15th	Deadline for petition signatures to be verified by the Board of Canvassers (Sec. 4222E)
JUNE - 2026	
Tuesday, 9th	Possible Budget Referendum on Tuesday following the 1st Saturday in June (Sec. 4222F)
Monday, 15th	The Town Assessor sets the tax rate for the FY2026-27 Operating Budget.

Town Manager's Proposed Budget - Transmittal Letter

To: The Honorable Town Council

From: James M. Manni, Town Manager

Re: FY 2026-2027 Town Manager Proposed Budget Message

Date: February 27, 2026

As required under the Town Charter, Article IV, Section 4220, Budget Procedures, we have prepared the Town Manager's Proposed Municipal Budget Program for the 2026-2027 fiscal year. A detailed summary of the entire proposed budget program has been prepared by the Finance Director, Brian Silvia, and is presented within the Funding Sources portion of the budget document. As specified in Article IV, Section 4221, Subsection (C)(ii) of the Charter, this message is intended to explain the proposed budget both in fiscal terms and in terms of the town's various work programs. It outlines the proposed financial objectives of the town, describes the important features of the budget, and indicates any major changes from the current year.

Town Manager's Message:

In my fourth year as Town Manager of the Town of South Kingstown, I can report that the Town is in a strong position from a workforce perspective, benefiting from a dedicated group of employees, including directors and all the employees within their departments. I continue to be impressed by the commitment and the pride South Kingstown Town employees demonstrate in their roles, and the resulting positive interactions with the public.

Also, the Town is in a strong position with its budget. One of the biggest responsibilities a Town Manager has is that of managing a large and complex budget on behalf of the residents and taxpayers. I would like to assure South Kingstown taxpayers that their hard-earned tax dollars are spent in a fiscally responsible manner which ensures that they get the highest level of service at the most cost-effective price. The attached proposed budget is being put forth after much consideration and examination, to meet the municipal needs of the Town and to position this administration to move forward with the necessary resources to achieve our many goals and objectives in FY 2026-2027.

Budgeting to Achieve the Community's Objectives and Long-term Goals

Budgeting Principles

The Town of South Kingstown uses a program-planning budget system that ties budget line items to identified performance outcomes. In recent years, the Town's budgeted line items have been described in terms of how they will achieve the goals and objectives of the Town. A core concept in this budgeting strategy is that budgets should be used as planning tools to accomplish the immediate objectives and strategic goals set by elected officials on behalf of the taxpayers and voters.

The budget drives activities and produces measurable results. The budget process allows the Town Council, Town Manager, and departmental leaders to evaluate the results achieved in prior program years and to modify activities when doing so is likely to improve our ability to achieve the community's objectives.

Overview of the FY 2026-2027 Proposed Operating Budget

The proposed FY 2026-2027 budget is balanced and fiscally responsible. It fully funds all the Town's legal obligations, contractual commitments, and mandates. It supports the current level of services provided by the various municipal departments, including the school department, with the proposed expansion of the Town's Emergency Medical Services. This budget reflects a minimal proposed property tax rate increase. The tax rate is proposed to increase from $8.94 to $9.13, an increase of $0.19 or 2.13% for residential and commercial real estate. The rate for tangible personal property will remain unchanged from FY 2023-2024 at $11.05. Overall, the Tax Levy is proposed at an increase of 2.23% from fiscal year 2025-2026.

Summary of the Town Manager's Proposed Budget		
FY2026-27 Proposed Budget Highlights	**Increase over FY2025-2026**	**% Change from Prior Year**
School Operating Budget		
$63,313,034	$50,730	0.08%
Town Operating Budget		
$35,754,674	$1,731,038	5.09%
Debt Service Fund — School Department		
$3,522,631	$1,253,183	55.22%
Debt Service Fund - Town		
$812,598	-$311,986	-27.74%
Proposed Tax Transfer to Schools		
$55,994,773	$0	0.00%
Proposed Property Tax Levy — Total		
$80,837,729	$1,767,135	2.23%
Proposed Tax Rate — Total		
$9.13	$0.19	2.13%
Estimated Net Assessed Value		
$8,832,822,921	$10,894,039	0.12%

The following recommended adjustments in program funding are proposed:

1. Increases in personnel salaries of 2.00% related to contractual obligations for International Association of firefighters employees and R.I. Council 94 employees. An increase in personnel salaries of 3.00% for Municipal Employees Association. Increases in personnel wages of (2.00%) for International Brotherhood of Police Officer employees subject to successful Collective Bargaining. Increases in non-union personnel salaries are proposed to increase by 2.50%.
2. 1.0 new positions:
    a. (1) Paramedic positions, IAFF (EMS)

The FY 2026-2027 Town Manager's Proposed Budget is designed to maintain the high quality of services provided by the Town's various municipal departments. The budget is built on the premise that the activities supported by this spending plan contribute to the well-being of the Town's residents. The funding levels for all programs are provided in the Departments section of this proposed budget.

PRIORITIES AND ISSUES FOR FY 2026-2027

American Rescue Plan (ARPA) Funds

The Town received a total of $9,071,224 million dollars in American Rescue Plan Act (ARPA) funds to address the impact of Covid-19 in the community. In 2021, the Town Council authorized a spending framework for the distribution of the funds to address economic recovery, social service needs, and municipal services. In September 2024, the Town Council took action to reallocate the remaining balance of ARPA funds, which totaled $7,528,754. Available capital improvement funds totaling $1,814,524 were used in addition to the available ARPA funds to enable the Town to complete 71 projects for the Town, with a total value of $10,885,749. The Town was fully compliant with its ARPA allocation, having all available ARPA funds encumbered by December 31, 2024. All funding must be expended on these projects by December 31, 2026. Any remaining balances of obligated inter-agency agreements funds will look to be utilized in other allowable means before the December 31, 2026, deadline.

Emergency Medical Services

Since 2015, demand for emergency medical services in South Kingstown has increased by 33%, based on actual call volume data. This sustained growth has placed measurable strain on response times, unit availability, and vehicle mileage, particularly during periods of simultaneous calls for service.

Current Deployment Model

- Two (2) paramedic-level ambulances staffed 24/7
    - *Paramedic 1* – Public Safety Complex (1790 Kingstown Road)
    - *Paramedic 3* – Public Services Building (509 Commodore Perry Highway)
- Squad 1 (ALS Intercept/Supervisor Vehicle)
    - Serves as shift commander
    - Provides advanced life support (ALS) coverage when transport units are unavailable
    - Responds with mutual aid units when both Town ambulances are committed

When multiple calls occur simultaneously, the system can quickly become saturated, resulting in:

- Increased reliance on mutual aid partners in Southern Rhode Island
- Extended response times
- Periodic gaps in in-town ALS availability

To strengthen system resiliency and improve geographic coverage, the Town is constructing the new Perryville EMS Facility on Ministerial Road, anticipated to be completed in April 2026. The Perryville station will:

- Serve as the new headquarters of the EMS Department
- House the Chief of EMS
- Relocate staff currently assigned to the South Station
- Improve response times to the western and southwestern portions of the community
- Enhance overall deployment efficiency

While operating an additional 24-hour ambulance would require the hiring of four (4) or more additional EMS personnel, the Town is committed to expanding services in a fiscally responsible manner. Accordingly, the Town is evaluating short-term alternatives, including:

- Implementation of peak-hour staffing for a third ambulance to address high-volume periods
- Phased personnel growth aligned with demonstrated demand

As a measured first step, this year's budget proposes the addition of one (1) paramedic position, bringing total sworn EMS staffing to 25 paramedics, exclusive of the Chief and part-time administrative support. This approach reflects a strategic and sustainable plan to enhance emergency medical coverage while maintaining fiscal discipline.

New Community Learning Center

The Peace Dale Library Community Learning Center (CLC) Services Expansion Project will transform long-underused areas of the library into vibrant, high-impact community spaces. With $2,893,891 from the American Rescue Plan Act funds (ARPA), Capital Project Funds (CPF) CLC municipal grant and $700,000 in Congressional Directed Spending, the project will transform the mezzanine into two new smaller meeting rooms and one large flexible multipurpose room. A secondary balcony will be renovated to add another meeting room and an administrative office. The second level of the library will gain a new ADA-accessible bathroom, while the main level will feature an office for the Community Paramedic program and another meeting space that can also be used for telehealth purposes. Once the project reaches substantial completion—targeted for September 2026—the South Kingstown Public Library will launch an exciting range of programs to support workforce development, education, and health. Community members will be able to access one-on-one help with telehealth, technology, job searching, and much more in the new Community Learning Center. Key components of the project include:

- Comprehensive facility upgrades, including full replacement of the existing Peace Dale Library roof.
- Parking expansion to improve accessibility, circulation, and service capacity.
- Enhancements to the Hazard Memorial Garden, strengthening integration of the site within the civic campus.
- Creation of a modern, technology-enabled learning environment to support digital literacy and workforce readiness.
- Establishment of a permanent base of operations for the Town's Community Paramedic Program, expanding access to preventative and community-based health services.
- Expanded educational and workforce programming, including tutoring, career development resources, job search assistance, and training opportunities.

Upon completion, the Community Learning Center will position the Peace Dale Library as a central hub for community health, lifelong learning, and economic opportunity in South Kingstown.

Personnel and Benefits Contractual Obligations

The Town's Personnel system includes four independent labor groups and one non-organized employee group of managerial/supervisory personnel. All the labor groups have active collective bargaining agreements with the Town. Three of the contracts (SKMEA/NEARI, IAFF/EMS and Council 94) are set to expire June 30, 2027, while the fourth contract (IBPO/Police) expires on June 30, 2028. It is projected that Health Care program costs will increase by 10.50% during the 2026-2027 fiscal year. The following table illustrates the budgeted cost-of-living wage increases for FY 2026-2027.

Employment Groups	Cost-of living Increases
IBPO	3.00%
IAFF	2.00%
Council 94	2.00% *
SKMEA / NEA	3.00% *
Non-Union	2.50%

- These employment groups are eligible for a skill-based incentive program, beyond the percentage increases noted here.

South Kingstown High School Building Project

The new South Kingstown High School project remains on time and on budget and continues to represent the largest capital investment in the Town's history. In January 2026, the Town awarded the second Guaranteed Maximum Price (GMP) contract to Gilbane Building Company in the amount of $114.6 million, which came in below the projected construction estimate of $116.2 million—reflecting disciplined cost management and strong oversight by the School Building Committee and project team.

Construction progress to date includes:

- All building foundations are completed.
- Structural steel erection began in late January 2026.
- Vertical construction continues through 2026.
- Anticipated substantial completion in Fall 2027.

The associated athletic facilities project at the former Curtis Corner Middle School site is also advancing:

- Demolition of the Curtis Corner building is anticipated for Spring 2026.
- Athletic field and facility renovations are scheduled to begin in late 2026.
- Total athletic facility construction budget: $11 million.

From a financing standpoint:

- The Town has secured an initial $55 million in Bond Anticipation Notes (BANs) to fund early design and construction costs.
- Additional BAN financing is planned for Spring 2026 to support continued construction expenditures.
- Upon completion, BANs will be converted into long-term general obligation bonds.
- Annual debt service will be partially offset by State of Rhode Island school construction reimbursements, reducing the net impact on local taxpayers.

This project represents a generational investment in South Kingstown's educational infrastructure, delivering a modern, energy-efficient learning environment while maintaining fiscal responsibility and maximizing available state partnership funding.

Old Mountain Field

The Old Mountain Field Master Plan continues to advance as one of the Town's signature capital initiatives. Phase I represents a $4 million investment to modernize and enhance this historic and heavily utilized community asset, ensuring it remains a premier destination for residents and visitors for years to come. The project includes construction of a new ADA-compliant restroom and concession facility, development of an accessible seating area and plaza adjacent to the building, and improvements to landscaping and stormwater management systems. While the project schedule has been pushed out due to delays in securing electrical utility approvals and, more recently, challenging weather conditions, completion is anticipated by the end of 2026.

Neighborhood Guild

The Neighborhood Guild is currently undergoing a significant phase of exterior rehabilitation, including roof replacement, window installation, chimney repointing, painting of trim, and reconstruction of the front entrance alcove. This $1.5 million project represents a substantial investment in the long-term preservation of this landmark building and is funded through bond proceeds and the Guild's income accumulation fund, with no tax dollars committed to the work. The project is approximately 70 percent complete and is anticipated to be finished by July 2026. One of South Kingstown's most iconic community facilities, and closely tied to the legacy of the Hazard family, the Guild serves not only as a historic structure but also as a vibrant hub for recreation, education, and cultural programming for residents of all ages.

School Department

The School Department listed the following items as priorities for the upcoming fiscal year:

- Priority 1 - Ensure Proficiency Rates increase for all students and work to eliminate achievement & opportunity gaps through High Expectations & Equity.
    - Goal: By the close of the 2029-2030 school year, SKSD will eliminate achievement gaps so that proficiency rates for all student groups are within 10 percentage points of their peers across all grade levels.
- Priority 2 — Build and maintain trust & respect across all stakeholders.
    - Goal: By the close of the 2029-2030 school year, SKSD will increase the percentage of students who report feeling they belong at school on the annual surveyworks survey to 80% across all schools and student groups.
- Priority 3 — Strengthen inclusive practices and special education services.
    - Goal: By the close of the 2029-2030 school year, SKSD will reduce disproportionate special education identification rates so that no group is represented in special education at rates more than 1.5 times their district enrollment percentage.
- Priority 4 — Ensure student & family voices are present in decision-making.
    - Goal: By the close of the 2029-2030 school year, SKSD will establish formal student and family advisory structures in every school with documented evidence that stakeholder's input influences at least 2 major decisions per year at each school.

Upon receipt of the School Committee's proposed budget, these requests were reviewed and considered. The proposed operating budget for the Town for FY 2026–2027, that I am respectfully submitting to the Town Council for consideration, does not include the requests of the School Committee. Contained within the Town Manager's Proposed Operating Budget for FY 2026-2027 is a municipal appropriation for education totaling $55,994,773.

FUTURE CHALLENGES

The Town of South Kingstown maintains healthy financial reserves, has well-established strong fiscal policies and controls, and has a long history of careful and successful program implementation. The Town is well-prepared to manage its fiscal responsibilities. However, like all municipalities, there is more work, more potential projects, and more citizen requests than we can completely address. Highlighted on the following page are some of the areas that will require strategic planning to address.

State Aid

It is anticipated that the State will continue to hold Local Education Authorities harmless from any enrollment reductions in fiscal year 2026-27, though at a considerably reduced rate from prior years. With that in mind, and as part of the Governor's proposed FY2026-2027 budget, the South Kingstown School Department is anticipating a decrease in state aid to education in the amount of -$398,550. The decline in student population, the poor condition of school buildings, the competing demands for local tax dollars, and housing market conditions that prevent young families from moving to South Kingstown, are problems that continue to require attention.

Flood Hazard

There are approximately 284 rivers and streams (or sections thereof) totaling approximately 108 miles within the Town of South Kingstown. Associated with these rivers and streams are twenty-four (24) dams within the Town, four (4) of which have been classified as high hazard dams and three (3) are identified as significant hazard dams. The town contains more than ten (10) miles of coastline that is considerably susceptible to erosion, coastal storm surge, and inundation with approximately 6,775 acres (18% of the total land area in South Kingstown) of land that is located within FEMA's regulatory flood plain. These areas are primarily located along the shorelines and within the Great Swamp area. However, riverine flood zones are also associated with areas surrounding smaller streams and rivers.

There are approximately 1,442 non-accessory structures located in FEMA regulated flood zones within the Town of South Kingstown. Of these structures which are predominantly residential (1,385), only 34% (484) carry flood insurance. There are, however, an additional 352 flood insurance policies for structures located outside of FEMA regulated flood zones.

Improving Public Buildings

The Town must maintain its many public buildings, including schools, town offices, community centers, and senior centers. However, many facilities, such as libraries, Public Works Garage, and Public Services require more than what is currently allotted within the long-term Capital Improvement Program. In the coming year, the Kingston Free will complete its exterior refresh to coincide with the United States 250th Anniversary, and the Peace Dale Library will receive long-needed major infrastructure improvements to the exterior. Other town buildings have a multitude of improvements needed, including:

- Interior rehabilitation for improved operational efficiency and maximum use of limited office and meeting space in all town buildings.
- General facility improvements at the Public Safety Building & North Station of EMS for staff operational efficiencies.
- The new Perryville EMS Station will be fully operational.
- Flooring replacement at several buildings, including Public Safety, Town Hall, and the Neighborhood Guild.
- Roof replacement and parking lot improvements at Hazard Memorial Library.
- Parking lot improvements at the Senior Center.
- HVAC upgrades to improve air quality, as well as repair and replacement of aged systems.
- Building infrastructure upgrades at enterprise fund locations.
- Weatherization for improved energy efficiency

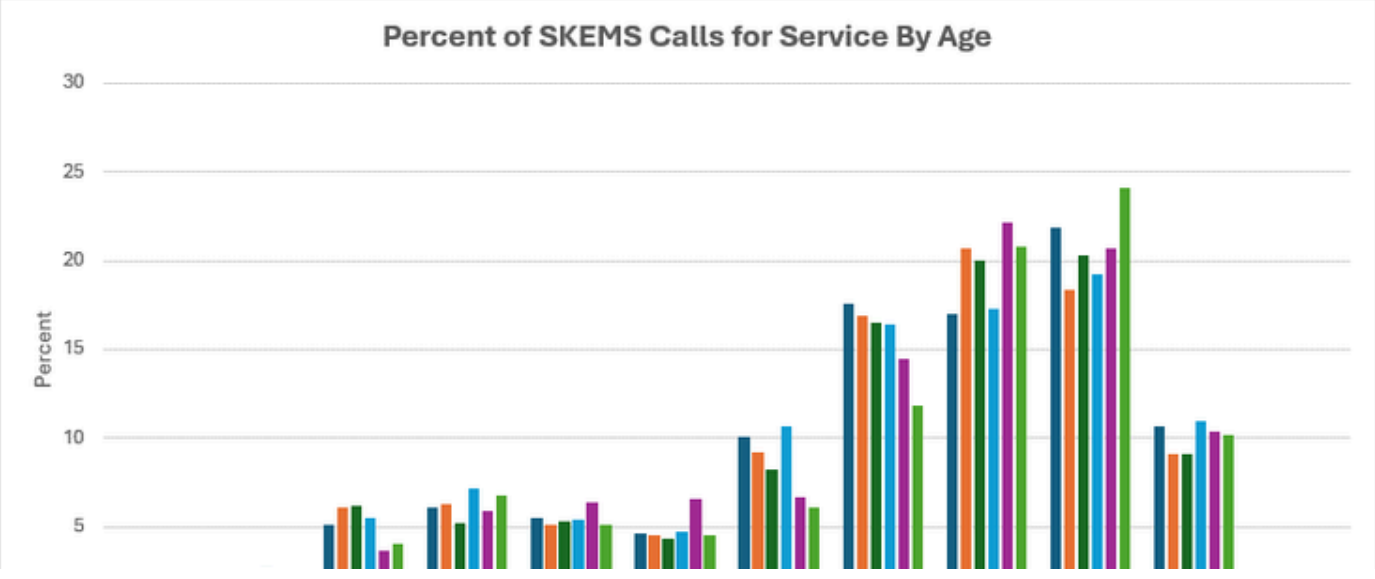
Changing Demographics

The following table shows that the fastest growing age demographic in South Kingstown is seniors over 60. The only other age groups that have grown at all over the last 10 years are the groups that include high school and college-aged young adults. The growth in these groups is likely attributable to increased enrollment at the University of Rhode Island. The growth in our senior population likely reflects retirement choices – both retirement in place and retirement immigration. The 2019 US Census American Community Survey (ACS) data indicates that the age 60-plus population in South Kingstown accounts for over 26.2% of our overall population.

U.S. Census American Community Survey — South Kingstown								
Population	**2000**	**%**	**2010**	**%**	**2020**	**%**	**10-Year Change**	**% Change**
Under Age 5	1,473	5.28%	1,201	3.97%	953	3.11%	-248	-58.35%
Ages 5 - 14	3,714	13.30%	3,479	11.51%	2,791	9.11%	-688	-161.88%
Ages 15 - 19	4,117	14.75%	4,597	15.21%	5,517	18.00%	920	216.47%
Ages 20 - 34	5,112	18.31%	5,023	16.62%	5,112	16.68%	89	20.94%
Ages 35 - 44	4,203	15.05%	3,453	11.42%	2,668	8.70%	-785	-184.71%
Ages 45 - 59	5,167	18.51%	6,696	22.15%	5,183	16.91%	-1,513	-356.00%
Ages 60 Plus	4,135	14.81%	5,777	19.11%	8,427	27.49%	2,650	623.53%
Total All Ages	**27,921**	**100.0%**	**30,226**	**100.0%**	**30,651**	**100.0%**	**425**	**1.41%**

As the population of the town changes, the services required and requested by residents change too. This proposed budget accommodates the continued demand for services and addresses the needs of our senior population.

The Town's Emergency Medical Services program continues to experience substantial increases in calls for services. The chart below summarizes the percentage breakout of calls for EMS services, by age demographic, over the last three years.



Summary of Revenues

Fiscal Year 2026-2027 General Fund revenues are proposed at $35,754,674, which is an increase of $1,731,038 or 5.09%, compared to the FY 2025-2026 Adopted Budget of $34,023,636, which saw an increase of $1,278,514 or 3.90%. The Proposed Budget for the General Fund for FY 2026-2027 includes the use of $1,699,923 of the Town's Unassigned Fund balance, an increase of $40,857 from the prior year. The proposed tax rate for FY 2026-2027 is an increase from $8.94 to $9.13, which is an increase of $0.19 from the tax rate authorized to support the FY 2025-2026 Adopted Budget. Overall, the estimated net assessed values are currently projected to increase to $8,832,822,821, which represents an increase of $10,894,039 or 0.12%, when compared against the net assessed values of the town for the prior fiscal year.

Most of the tax revenue consists of general property taxes, including real estate and personal property (tangible). Property taxes account for about 83.18% of all budgeted revenues, which is down from the prior year when property tax revenue accounted for 83.51% of total budgeted revenues.

All State-Aid amounts presented within this budget document for Fiscal year 2026-2027 are based on the amounts proposed by Governor McKee for the period beginning July 1, 2026. Historically, the bulk of the town's non-tax revenue came in the form of state aid. There are eight primary forms of state aid as shown below, three of which are considered taxes for state budget purposes but considered non-taxes for municipal purposes:

- Motor Vehicle Excise Tax Phase-Out
- Direct state aid in support of education
- Public Service Corporation Tax (a state tax on utility equipment)
- Local portion Hotel Tax
- Local-portion Meals & Beverage Tax
- Library Aid
- State PILOT Program
- Tangible Reimbursement

Summary of Revenues — All Funds				
Revenue By Fund	**FY2025-26 Adopted**	**FY2026-27 Proposed**	**$ Change**	**% Change**
General Fund (101)	$34,023,636	$35,754,674	$1,731,038	5.09%
Peace Dale Office Building (302)	$110,649	$115,093	$4,444	4.02%
Senior Services Fund (304)	$707,805	$741,479	$33,673	4.76%
Neighborhood Guild Fund (306)	$1,039,806	$1,117,351	$77,545	7.46%
Community Rec Center Fund (308)	$864,513	$890,647	$26,134	3.02%
Debt Service Fund (400)	$3,467,446	$4,406,516	$939,070	27.08%
Water Enterprise Fund (702)	$1,427,026	$1,798,757	$371,731	26.05%
Wastewater Enterprise Fund (704)	$5,564,068	$5,793,939	$229,871	4.13%
Solid Waste Enterprise Fund (706)	$1,115,146	$1,073,729	-$41,417	-3.71%
School Operating Fund (110)	$63,262,304	$63,313,034	$50,730	0.08%
Total Revenue By Fund	**$111,582,399**	**$115,005,219**	**$3,422,820**	**3.07%**

Projected FY 2026-2027 Tax Rate

With the implementation of the new tax collections and billing software in October 2024, the Town experienced several issues prior to certifying the 2025 tax roll. After the roll was certified, the Town's vendor charged with printing the bills notified the Town of a reconciliation issue related to a duplicated tangible state exemption code. The Assessor's Office and Finance Department have been reviewing this and have been in touch with the state related to the potential of filing an amended certification for last year. This amended certification would result in a lower Final Net Levy for last year by -$109,669.09 to $79,070,651.29, which would then become the starting point for the next fiscal year, FY2026-27.

This, in turn, has had an impact on the Assessors Office's ability to provide a more accurate picture in terms of growth of the tax base for the upcoming fiscal year. Presently, with regard to the tax levy for next year, the Town is operating under the assumption that the amended certification will be finalized and that, as of now, the Town is only estimating growth in the tax base to the previously adopted level from last year, which reflects a 0.12% increase, when compared against the projected amended tax roll. It is anticipated that this issue will be resolved, and more accurate assessment data will be available for the Town's upcoming budget meeting dates in April 2026.

It is estimated that when the tax roll is certified in June 2026, the Total Adjusted Value (adjusted to exclude tax-exempt and rebated properties) of all real and personal property in South Kingstown will be $8,832,822,921. This represents an increase of $10,894,039 or 0.12% over the previous year's certified net assessed value.

Assuming the new values under this proposed budget, the tax rate for FY 2026-2027 is proposed to increase from $8.94 to $9.13, an increase of $0.19 from the FY 2025-2026 Adopted Budget. The following table details the proposed FY 2026-2027 tax roll as compared to FY 2025-2026.

It is important to note that the next tax roll, dated December 31, 2025, is not certified until June 2026 and is subject to change based on variations related to appeals and associated value adjustments, currently in process.

Proposed Tax Levy Program	Town	School	Total
Allocation of Tax Levy	27.99%	72.01%	100.00%
Estimated Net Assessed Value	$2,472,105,938	$6,360,716,983	$8,832,822,921
Total Property Tax Need	$22,740,968	$58,512,404	$81,253,372
Other Tax Revenue (Non-Levy)	$342,575	$881,445	$1,224,020
Property Taxes Required	**$22,398,393**	**$57,630,959**	**$80,029,352**
Total Property Levy Required	**$22,624,639**	**$58,213,090**	**$80,837,729**
Overlay & Abatements	$226,246	$582,131	$808,377
Current Year Taxes — Budget	**$22,398,393**	**$57,630,959**	**$80,029,352**

FY 2026-2027 Proposed Tax Levy Breakdown			
	Town	**School**	**Total**
Property Tax Levy Required	**$22,624,639**	**$58,213,090**	**$80,837,729**
Allocation of Levy	27.99%	72.01%	100.00%
Tangile Property (Rate Locked)	$312,576	$804,256	$1,116,831
Est. Net Assessed Value	**$2,472,105,938**	**$6,360,716,983**	**$8,832,822,921**
Tax Rate Distribution (FY2026-27)	**$2.56**	**$6.57**	**$9.13**
Tax Rate Distribution (FY2025-26)	$2.45	$6.49	$8.94
Tax Rate - Net Change $	$0.11	$0.08	$0.19
Tax Rate - Net Change %	4.30%	1.31%	2.13%
FY 2025-2026 Adopted Tax Levy	$21,206,733	$57,863,861	$79,070,594
Tax Levy Net Change (FY26 - FY27)	**$1,417,906**	**$349,229**	**$1,767,135**
Property Tax Levy Increase — %	**6.69%**	**0.60%**	**2.23%**

Summary of Expenditures

General Fund

The proposed General Fund Expenditure Statement for FY 2026–2027 is presented in the amount of $35,754,674, reflecting a proposed increase of $1,731,038 or 5.09% more than the current year appropriation of $34,023,636. The adopted general fund budget from the prior fiscal year (FY2025-26) saw an increase of $1,278,515 or 3.90% when compared to FY 2024-25. This increase is driven largely by salary and benefit increases assumed and required under Collective Bargaining Agreements, included in this is a projected increase for medical insurance for active employees currently at 10.50%. Also included in the proposed personnel cost increases in this budget is an increase by one (1) full-time position, within the Emergency Medical Services Department (1-Paramedic).

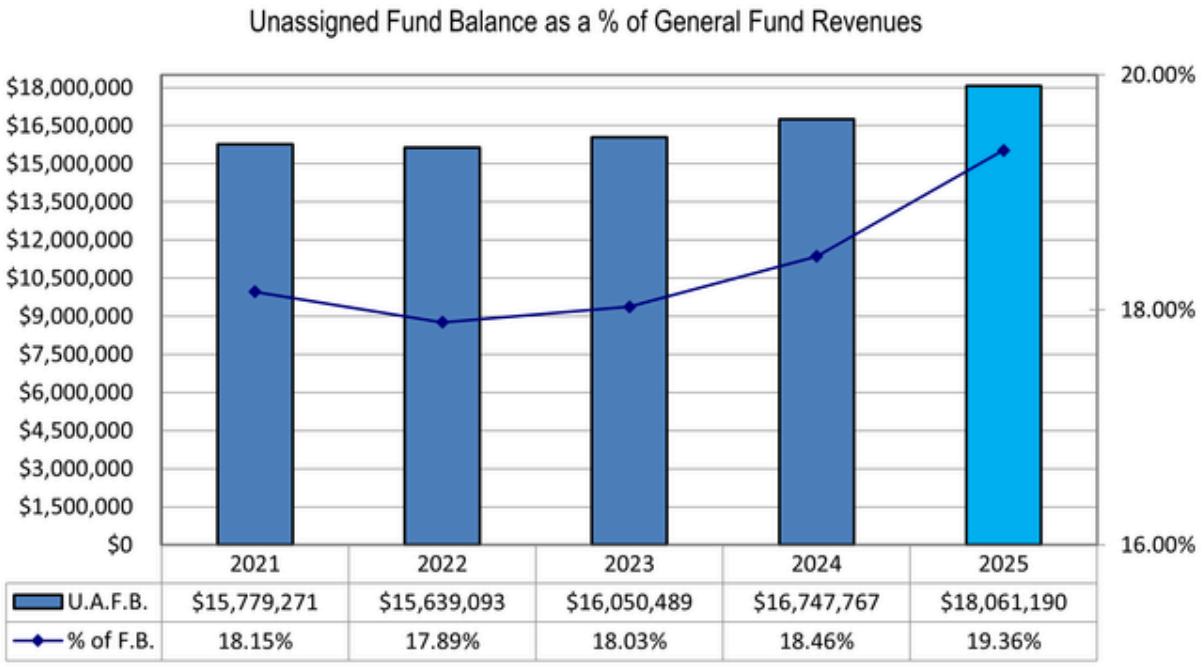
FY 2026-2027 Proposed General Fund Expenditures Summary				
Expense Type	**FY2025-26 Adopted**	**FY2026-27 Proposed**	**$ Change**	**% Change**
Employee Wages	$17,859,558	$18,898,463	$1,038,905	5.82%
Employee Benefits	$8,221,808	$8,431,589	$209,781	2.55%
Services	$3,922,980	$4,327,917	$404,937	10.32%
Capital Outlay	$2,542,056	$2,617,719	$75,663	2.98%
Commodities	$1,,279,229	$1,280,982	$1,753	0.14%
Contribution to HSOA	$198,005	$198,005	$0	0.00%
Total General Fund	**$34,023,636**	**$35,754,674**	**$1,731,038**	**5.09%**

School Fund

To support the FY 2026-2027 School Department's program, this budget document proposes a property tax transfer in the amount of $55,994,773, reflecting level funding with the amount authorized for the prior fiscal year. Overall, the school department's operating budget is proposed to increase by $50,730, from $63,262,304 in FY2025-26 to $63,313,034 in FY2026-27.

Debt Service Fund

The proposed Debt Service Fund budget represents a direct driving force of the Town's Operating Budget for the fiscal year 2026-2027. Overall, the debt service fund budget is proposed to increase by $939,071 or 27.08% from the adopted amount of $3,467,446 for FY 2025-26 to the proposed amount of $4,406,517 for FY 2026-27. This is a direct result of the second year of Bond Anticipation Notes or BANS related to the new high school project, which is estimated at $3,051,500 for FY 2026-27, up from $1,750,000 for FY2025-26. This is resulting in school department-related debt increasing over the prior year by $1,253,183. The proposed increase is being mitigated by a proposed use of the Debt Service Fund Balance of $850,000.



	2021	2022	2023	2024	2025
U.A.F.B.	$15,779,271	$15,639,093	$16,050,489	$16,747,767	$18,061,190
% of F.B.	18.15%	17.89%	18.03%	18.46%	19.36%

Use of Unassigned Fund Balance

In May 2016, the Town Council amended the Fund Balance Policy, originally adopted in June 2011, which now states, in part, "the Town will maintain an unassigned fund balance in the range of 10% to 17% of the General Fund." For this purpose, the general fund budget shall include the municipal and transfers-out to support other funds, with the majority of these funds supporting the school department. The Proposed Budget for FY 2026-2027 includes the use of $1,699,923 of the Town's Unassigned Fund balance, which is an increase from the current year, which was budgeted at $1,659,066.

Fiscal Implications of the Proposed Budget

General Fiscal Policy Remains Unchanged

The Proposed Budget Program for FY 2026-2027 recommends no significant changes in how we account for or allocate revenues in support of municipal programs. No new funds are recommended.

Currently, Moody's lists South Kingstown as one of Rhode Island's most credit-worthy municipalities. With a Moody's bond rating of Aa1, South Kingstown is in a strong position to continue the financing of the new high school construction project. While it is considered best practice to maintain debt levels equal to no more than 2 or 3% of the total assessed value, South Kingstown currently has outstanding debt of less than 0.14%.

Next Steps in the Budget Process

Article IV, Section 4222 of the Town Charter provides that the Town Council shall review the budget submitted with this memorandum in public work sessions and shall adopt a preliminary budget on or before March 22nd. The Council may revise the Manager's Proposed Budget; provided, however, that if an increase is approved in the total of expenditures, the Town Council shall provide for increasing the total anticipated revenues to ensure a balanced budget.

Acknowledgments

I want to thank all of the Town's Department Heads who participated in developing this proposed budget by providing detailed analysis and recommendations for their respective Departments. Special thanks to the Finance Department staff for their efforts in constructing a high-quality budget document that provides a clear guide for readers to understand. This proposed budget document was the Town's first while using its new budget software, which represented the first change in the overall layout of the budget of the Town in a number of years. The hope is that this document provides its readers with a clear, concise and transparent message about the financial picture of the Town for the upcoming fiscal year.

James M. Manni

James M. Manni

Town Manager

Position Allocation, Pay Schedules & Pay Plans

The Town of South Kingstown's municipal employees hold positions that are non-union as well as those that are bargaining unit positions. The four municipal unions include Council 94, Local 1612; the International Association of firefighters (IAFF), Local 3365; the International Brotherhood of Police Officers (IBPO), Local 489; and the South Kingstown Municipal Employees Association (SKMEA), a local chapter of NEARI. The charts provided below and on the following pages detail the Position Allocation to Pay Schedules and Pay Plans for each employee group.

Non-Union Employee Position Allocation to Pay Schedule FY 2026 - 2027

Grade 1	Salary Range		
(no positions at this time)	$41,776	-	$46,253

Grade 2			
(no positions at this time)	$43,373	-	$47,860

Grade 3			
(no positions at this time)	$44,869	-	$49,357

Grade 4			
(no positions at this time)	$47,861	-	$52,347

Grade 5			
Community Elder Information Specialist Senior Center Program Coordinator	$49,357	-	$53,843

Grade 6			
Administrative/Public Services Librarian Library Circulation Supervisor Public Services Librarian	$52,347	-	$56,833

Grade 7			
Librarian I	$55,337	-	$59,823

Grade 13	Salary Range		
Highway Superintendent Recreation Superintendent Natural Resource Officer & Harbormaster Water Superintendent Deputy Director of Administrative Svcs	$89,579	-	$98,822

Grade 14			
Deputy Director of Leisure Svcs/ Parks Super. Facilities Director Building Official Deputy Planning Director Library Director Communications Superintendent Wastewater Superintendent Town Assessor	$97,340	-	$105,022

Grade 15			
Town Clerk Finance Manager Deputy Director of IT EMS Director	$104,903	-	$117,478

Grade 16			

Grade 8			
(no positions at this time)	$58,328	-	$62,816

Grade 9			
Librarian II CLC Coordinator	$61,251	-	$65,805

Grade 10			
Assistant Highway Superintendent Assistant Parks Superintendent Librarian III Assistant Personnel Administrator	$66,873	-	$75,560

Grade 11			
Executive Asst.- Police Department Executive Asst. & Communications Mgr.	$74,069	-	$79,765

Grade 12			
Personnel Administrator Procurement Administrator Senior Services Director Deputy Building Official Tax Collector Deputy Facilities Director Recreation Center Manager Deputy Town Clerk Deputy Town Assessor	$78,340	-	$86,889

Deputy Finance Director Director of Planning IT Director Town Engineer/ Deputy Director of Public Services	$116,915	-	$130,725

Grade 17			
Deputy Town Manager/ DOAS Police Chief Director of Leisure Services	$129,843	-	$143,653

Grade 18			
Finance Director Director of Public Services	$142,449	-	$155,657

Grade 19			
(no positions at this time)	$153,909	-	$166,843

Non Union Employees Pay Plan FY 2026 - 2027

GRADE	STEP 0	STEP 1	STEP 2	STEP 3
1	$41,776	$43,270	$44,759	$46,253
2	$43,373	$44,869	$46,364	$47,860
3	$44,869	$46,364	$47,860	$49,357
4	$47,861	$49,357	$50,851	$52,347
5	$49,357	$50,851	$52,347	$53,843
6	$52,347	$53,843	$55,337	$56,833
7	$55,337	$56,833	$58,329	$59,823
8	$58,328	$59,823	$61,320	$62,816
9	$61,251	$62,675	$64,098	$65,805
10	$66,873	$69,767	$72,666	$75,560
11	$74,069	$75,550	$77,447	$79,765
12	$78,340	$81,190	$83,185	$86,889
13	$89,579	$93,150	$95,945	$98,822
14	$97,340	$99,903	$102,462	$105,022
15	$104,903	$107,317	$110,297	$117,478
16	$116,915	$121,518	$126,121	$130,725
17	$129,843	$134,446	$139,050	$143,653
18	$142,449	$146,723	$151,124	$155,657
19	$153,909	$158,220	$162,532	$166,843

1. Reflects a 2.5% increase over FY 2026 wage rates. Salaries shown above are annualized based upon 260 workdays.

IAFF, Local 3365 Position Allocation to Pay Schedule & Pay Plan for FY 2026 - 2027

Rank	Hourly Wage Rate[1]	Over Time Wage Rate[3]	Pensionable Wages[4]	Annual Salary[5]	Annual Increase	Annual Increase
EMT - Entry	$21.54	$32.30	$47,035	$50,395	$988	2.00%
EMT - Step 1	$22.37	$33.56	$48,859	$52,349	$1,026	2.00%
EMT - Step 2	$22.85	$34.27	$49,904	$53,468	$1,048	2.00%
EMT - Step 3	$23.73	$35.60	$51,830	$55,533	$1,089	2.00%
AEMT-C - Entry	$26.38	$39.57	$57,618	$61,734	$1,210	2.00%
AEMT-C - Step 1	$27.40	$41.11	$59,851	$64,126	$1,257	2.00%
AEMT-C - Step 2	$28.00	$41.99	$61,145	$65,512	$1,285	2.00%
AEMT-C[7] - Step 3	$29.08	$43.62	$63,504	$68,040	$1,334	2.00%
Paramedic - Entry	$28.28	$42.42	$61,769	$66,181	$1,298	2.00%
Paramedic - Step 1	$29.38	$44.07	$64,164	$68,747	$1,348	2.00%
Paramedic - Step 2	$30.01	$45.02	$65,551	$70,233	$1,377	2.00%
Paramedic - Step 3	$31.17	$46.75	$68,071	$72,933	$1,430	2.00%
Lieutenant	$31.79	$47.69	$69,432	$74,392	$1,459	2.00%
Captain	$32.86	$49.28	$71,757	$76,883	$1,508	2.00%

Notes:
1. The hourly wage rate is based upon two thousand one hundred eighty-four (2,184) hours per year.
2. 1.5 percent of the 3.5 percent increase in year FY 2024-2025 is the result of moving the previously included $899.00 education stipend into base wages. The education stipend has been eliminated.
3. The overtime wage rate shown is calculated based on 1.5 times the hourly wage rate and does not include retention pay. The final overtime rate shall be based on 1.5 times the hourly wage rate plus the retention pay rate reflected in Appendix B.
4. Pensionable wages reflect the hourly wage rate times two thousand one hundred eighty-four (2,184) hours of straight time worked per year without the addition of retention pay. Actual pensionable wages shall include the employee's annual salary plus retention pay, but shall not include any overtime pay.
5. The annual salary shown is calculated based on 1,872 hours straight time and 312 hours of overtime pay (excluding retention pay) for a total of 2,184 hours worked. All hours worked in excess of 40 hours in a 7-day work week shall be paid at the overtime wage rate. Actual annual salary may vary based on an individual's retention pay level.
6. Vacation, personal, sick and other leave accruals will be paid at the overtime wage rate when the number of hours exceeds 42 within a 7-day work week. For example, if a paramedic works a 24-hour shift and takes 24 hours vacation the individual will be paid for 42 hours of straight time and 6 hours at the overtime rate.
7. Advanced Emergency Medical Technician Cardiac (AEMT-C) wage rate includes members licensed as a Rhode Island Emergency Medical Technician – Cardiac (EMT-C).

IBPO Local 489 Position Allocation to Pay Schedule & Pay Plan for FY 2026-2027

Rank	Hourly[1]	Annual Salary	Annual Increase	Wage Increase from FY 2026
Major	$57.04	$124,578.85	$3,628.51	3.00%
Captain	$52.82	$115,351.10	$3,359.74	3.00%
Lieutenant	$48.90	$106,806.58	$3,110.87	3.00%
Sergeant	$45.28	$98,894.99	$2,880.44	3.00%
Detective	$43.60	$95,232.21	$2,773.75	3.00%
Patrol Step 5	$41.93	$91,569.44	$2,667.07	3.00%
Patrol Step 4	$39.33	$85,900.50	$2,501.96	3.00%
Patrol Step 3	$36.88	$80,535.52	$2,345.69	3.00%
Patrol Step 2	$34.56	$75,469.01	$2,198.13	3.00%
Patrol Step 1	$30.66	$66,962.29	$1,950.36	3.00%
Recruit Pay	$28.43	$62,093.73	$1,808.56	3.00%

NOTES:
1. Hourly rates shown above do not include longevity. If an employee is eligible for longevity payment, they will receive their longevity payment as part of their hourly rate.

NEARI, Local SKMEA Position Allocation to Pay Schedule for FY 2026 - 2027

Grade 1	Annual Salary Range		
(no positions at this time)	$32,171	-	$33,605

Grade 2			
(no positions at this time)	$43,584	-	*$48,093*

Grade 3			
(no positions at this time)	$45,088	-	$49,598

Grade 4			
Office Clerk II	$48,095	-	$52,603

Grade 5			
Assessor Clerk Building Maintenance Technician Recreation Operations Assistant	$49,598	-	$54,106

Grade 6			
Account Clerk II Administrative Support Associate Public Safety Receptionist Clerk Recreation Coordinator Marketing & Events Town Clerks Office Clerk Wastewater Clerk & Program Specialist	$52,603	-	$57,110

Grade 7			

Grade 8	Annual Salary Range		
Assistant Building Inspector Public Services Associate (Technician) Recreation Supervisor Water Operator I	$58,613	-	$63,122

Grade 9			
Assistant Communications Superintendent Stormwater/Water Quality Compliance Coordinator	$61,549	-	$66,126

Grade 10			
Administrative Assistant Public Services Building Inspector IT Support Specialist Payroll Administrator Public Safety Data and Technology Specialist Wastewater Electrician	$67,198	-	$75,929

Grade 11			
Pretreatment Coordinator	$74,430	-	$80,155

Grade 12			
Assistant Wastewater Superintendent Senior Planner Accountant Staff Engineer	$78,722	-	$87,313

Admin. Assistant to Chief of Police Building Trades Technician Building and Zoning Associate Fire Inspector Planning Associate Police Administrative Clerk Police Prosecution Clerk Senior Account Clerk Zoning Enforcement Officer	$55,607	-	$60,115

Grade 13			
GIS Administrator Principal Planner	$90,016	-	$99,305

1. Salaries shown above are annualized based upon 260 workdays. Salaries reflect a 3% increase over the FY 2025-2026 rates included in the Collective Bargaining Agreement between the Town and the NEARI, LOCAL SKMEA effective July 1, 2024 through June 30, 2027.

NEARI, Local SKMEA Pay Plan for FY 2026-2027

GRADE 1	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$17.68	$32,171	$15.47	$32,171
1	$17.94	$32,656	$15.70	$32,656
2	$18.20	$33,120	$15.92	$33,120
3	$18.46	$33,605	$16.16	$33,605

GRADE 2	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$23.95	$43,584	$20.95	$43,584
1	$24.77	$45,088	$21.68	$45,088
2	$25.60	$46,591	$22.40	$46,591
3	$26.42	$48,093	$23.12	$48,093

GRADE 3	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$24.77	$45,088	$21.68	$45,088
1	$25.60	$46,591	$22.40	$46,591
2	$26.42	$48,093	$23.12	$48,093
3	$27.25	$49,598	$23.85	$49,598

GRADE 4	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$26.43	$48,095	$23.12	$48,095
1	$27.25	$49,598	$23.85	$49,598
2	$28.08	$51,099	$24.57	$51,099
3	$28.90	$52,603	$25.29	$52,603

GRADE 5	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$27.25	$49,598	$23.85	$49,598
1	$28.08	$51,099	$24.57	$51,099
2	$28.90	$52,603	$25.29	$52,603
3	$29.73	$54,106	$26.01	$54,106

GRADE 6	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$28.90	$52,603	$25.29	$52,603
1	$29.73	$54,106	$26.01	$54,106
2	$30.55	$55,607	$26.73	$55,607
3	$31.38	$57,110	$27.46	$57,110

GRADE 7	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$30.55	$55,607	$26.73	$55,607
1	$31.38	$57,110	$27.46	$57,110
2	$32.21	$58,614	$28.18	$58,614
3	$33.03	$60,115	$28.90	$60,115

GRADE 8	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$32.20	$58,613	$28.18	$58,613
1	$33.03	$60,115	$28.90	$60,115
2	$33.86	$61,619	$29.62	$61,619
3	$34.68	$63,122	$30.35	$63,122

GRADE 9	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$33.82	$61,549	$29.59	$61,549
1	$34.60	$62,980	$30.28	$62,980
2	$35.39	$64,410	$30.97	$64,410
3	$36.33	$66,126	$31.79	$66,126

GRADE 10	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$36.92	$67,198	$32.31	$67,198
1	$38.52	$70,107	$33.71	$70,107
2	$40.12	$73,021	$35.11	$73,021
3	$41.72	$75,929	$36.50	$75,929

GRADE 11	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$40.90	$74,430	$35.78	$74,430
1	$41.71	$75,919	$36.50	$75,919
2	$42.76	$77,825	$37.42	$77,825
3	$44.04	$80,155	$38.54	$80,155

GRADE 12	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$43.25	$78,722	$37.85	$78,722
1	$44.83	$81,586	$39.22	$81,586
2	$45.93	$83,591	$40.19	$83,591
3	$47.97	$87,313	$41.98	$87,313

GRADE 13	7 Hour Shift		8 Hour Shift	
Step	Hourly	Annual	Hourly	Annual
0	$49.46	$90,016	$43.28	$90,016
1	$51.43	$93,604	$45.00	$93,604
2	$52.97	$96,413	$46.35	$96,413
3	$54.56	$99,305	$47.74	$99,305

Council 94, Local 1612 Position Allocation to Pay Schedule for FY 2026-2027

Grade 1	Annual Salary Range		
(no positions at this time)	$31,550	-	$32,955

Grade 2			
Kennel Assistant *Passenger Transport Driver*	$42,742	-	$47,164

Grade 3			
Asst. Animal Control Officer	$44,216	-	$48,640

Grade 4			
Asst. Animal Shelter Manager	$47,165	-	$51,586

Grade 5			
(no positions at this time)	$48,640	-	$53,061

Grade 6			
Wastewater Worker	$51,586	-	$56,006

Grade 7			
Animal Control Officer Equipment Operator Parks Maintenance Technician Highway Operations Clerk	$54,533	-	$58,953

Grade 8	Annual Salary Range		
Horticultural Specialist Public Safety Dispatcher Auto Mechanic Heavy Equipment Operator Wastewater Operator I Wastewater Mechanic I Arborist Animal Shelter Manager	$57,480	-	$61,902

Grade 9			
Wastewater Operator II Wastewater Mechanic II Highway Foreman Parks Foreman	$60,360	-	$64,848

Grade 10			
(no positions at this time)	$65,900	-	$74,462

Grade 11			
(no positions at this time)	$72,992	-	$78,606

Grade 12			
(no positions at this time)	$77,201	-	$85,626

Grade 13			
(no positions at this time)	$88,276	-	$97,386

1. Salaries shown above are annualized based upon 260 workdays. Salaries reflect a 2% increase over the FY 2025-2026 rates included in the Collective Bargaining Agreement between the Town and C94, Local 1612 effective July 1, 2024 through June 30, 2027.

C94, Local 1612 Pay Plan for 2025-2026

GRADE 1	8 Hour Shift	
Step	Hourly	Annual
0	$15.17	$31,550
1	$15.40	$32,025
2	$15.62	$32,480
3	$15.84	$32,955
GRADE 2	**8 Hour Shift**	
Step	Hourly	Annual
0	$20.55	$42,742
1	$21.26	$44,216
2	$21.97	$45,690
3	$22.68	$47,164
GRADE 2	**7 Hour Shift**	
Step	Hourly	Annual
0	$23.48	$42,742
1	$24.29	$44,216
2	$25.10	$45,690
3	$25.91	$47,164
GRADE 3	**8 Hour Shift**	
Step	Hourly	Annual
0	$21.26	$44,216
1	$21.97	$45,690
2	$22.68	$47,164
3	$23.38	$48,640
GRADE 4	**8 Hour Shift**	
Step	Hourly	Annual
0	$22.68	$47,165
1	$23.38	$48,640
2	$24.09	$50,112
3	$24.80	$51,586
GRADE 5	**8 Hour Shift**	
Step	Hourly	Annual
0	$23.38	$48,640
1	$24.09	$50,112
2	$24.80	$51,586
3	$25.51	$53,061
GRADE 6	**8 Hour Shift**	
Step	Hourly	Annual
0	$24.80	$51,586
1	$25.51	$53,061
2	$26.22	$54,533
3	$26.93	$56,006

GRADE 7	8 Hour Shift	
Step	Hourly	Annual
0	$26.22	$54,533
1	$26.93	$56,006
2	$27.64	$57,482
3	$28.34	$58,953
GRADE 8	**8 Hour Shift**	
Step	Hourly	Annual
0	$27.63	$57,480
1	$28.34	$58,953
2	$29.05	$60,428
3	$29.76	$61,902
GRADE 9	**8 Hour Shift**	
Step	Hourly	Annual
0	$29.02	$60,360
1	$29.69	$61,763
2	$30.37	$63,165
3	$31.18	$64,848
GRADE 10	**8 Hour Shift**	
Step	Hourly	Annual
0	$31.68	$65,900
1	$33.05	$68,752
2	$34.43	$71,610
3	$35.80	$74,462
GRADE 11	**8 Hour Shift**	
Step	Hourly	Annual
0	$35.09	$72,992
1	$35.79	$74,452
2	$36.69	$76,321
3	$37.79	$78,606
GRADE 12	**8 Hour Shift**	
Step	Hourly	Annual
0	$37.12	$77,201
1	$38.47	$80,009
2	$39.41	$81,976
3	$41.17	$85,626
GRADE 13	**8 Hour Shift**	
Step	Hourly	Annual
0	$42.44	$88,276
1	$44.13	$91,796
2	$45.46	$94,550
3	$46.82	$97,386

Full Time Employee Equivalent, by Year

Department or Division	FY 2022-2023 Budgeted	FY 2023-2024 Budgeted	FY 2024-2025 Budgeted	FY 2025-2026 Projected	FY 2026-2027 Proposed	FY 2026 vs. FY 2027
Town Manager's Office	3.25	3.50	3.50	3.50	3.50	0.00
Personnel	1.70	1.70	1.70	1.70	1.70	0.00
Town Clerk's Office	6.00	6.00	6.00	6.00	6.00	0.00
Finance	8.60	8.60	8.60	8.60	8.60	0.00
Information Technology	3.00	3.00	3.00	3.00	3.00	0.00
Town Assessor	4.00	4.00	4.00	4.00	4.00	0.00
Planning	5.00	5.00	5.00	5.00	5.00	0.00
Building & Zoning	4.50	5.70	5.70	5.70	5.70	0.00
Facilities	11.70	12.25	12.25	11.00	11.00	0.00
Subtotal General Gov Services FTE	**47.75**	**49.75**	**49.75**	**48.50**	**48.50**	**0.00**
Police Department - Officers	58.00	58.00	58.00	58.00	58.00	0.00
Police Department - Civilian	7.00	7.00	7.00	6.00	6.00	0.00
Police Dispatchers	8.40	8.40	8.40	8.40	8.40	0.00
Animal Welfare	3.43	3.35	3.35	3.35	3.35	0.00
Fire Alarm[2]	2.45	2.45	2.45	2.45	3.00	0.55
Emergency Medical Services[3]	21.57	21.57	23.57	25.57	26.57	1.00
Subtotal Public Safety FTE	**100.85**	**100.77**	**102.77**	**103.77**	**105.32**	**1.55**
Public Services	6.60	7.00	7.00	6.60	6.60	0.00
Highway	19.00	19.00	19.00	19.00	19.00	0.00
Water	2.00	2.00	2.00	2.00	2.00	0.00
Wastewater	16.40	16.40	16.40	17.00	17.00	0.00
Subtotal Public Works & Utilities FTE	**44.00**	**44.40**	**44.40**	**44.60**	**44.60**	**0.00**
Recreation	8.94	11.29	11.29	11.29	11.29	0.00
Parks	9.00	9.00	9.00	10.00	10.00	0.00
Harbor Patrol/ Natural Resources	1.00	1.00	1.00	1.00	1.00	0.00
Senior Services	4.87	4.87	4.87	4.87	4.87	0.00

Subtotal Leisure Services FTE	**23.81**	**26.16**	**26.16**	**27.16**	**27.16**	**0.00**
Library	14.05	14.05	15.05	15.05	15.05	0.00
Subtotal Library FTE	**14.05**	**14.05**	**15.05**	**15.05**	**15.05**	**0.00**
Total FTE Employees All Funds[4]	**230.46**	**235.13**	**238.13**	**239.08**	**240.63**	**1.55**

1. Does not include seasonal or per diem employees. FTE count includes all full-time and part-time employees regardless of benefit eligibility or union association.
2. In FY 2026 the existing part-time fire alarm inspector position was moved to full time due to ongoing workload and position recruitment challenges. This increase is reflected in the FY 2027 budget.
3. Includes the addition of 1 full-time Paramedic to cover shift fills, reduce overtime, staff the community paramedic program, and staff a peak hour shift.
4. FTE counts are approximate and may vary slightly due to part-time employee hours that periodically change throughout the year.

Proposed Positional Changes for FY 2026 - 2027

There is a total-proposed increase of 1.55 full-time employee equivalent (FTE) employees proposed for FY 2026-2027 as outlined below:

Department/Division	Position	FTE	Union Status
EMS	Paramedic / EMT	1	IAFF
Communications/ Fire Alarm	Fire Inspector (PT to FT)	.55	SKMEA/ NEA
TOTAL		**1.55**	

EMS Paramedic Staff Increase (+1 FTE)

One additional full-time Paramedic position is proposed in the FY 2027 budget to properly staff a peak-hour ambulance shift and continue the phased expansion of EMS services in response to sustained increases in call volume. This position represents a fiscally responsible step toward establishing a fully operational 24-hour third ambulance in the coming years while immediately improving response reliability during high-demand periods. As the Department transitions into the new Perryville EMS Station—anticipated to be operational in April 2026 and serving as the Department's headquarters—the added staffing will help fully utilize the facility's expanded operational capacity and improved deployment model. In addition to strengthening peak-hour coverage, the position will provide flexibility to offset vacancies resulting from military leave, injuries, FMLA usage, training requirements, and other approved leave time, thereby reducing overtime pressures and supporting long-term workforce sustainability. The position will fall under the IAFF Local 3365 bargaining unit and has been budgeted at the Paramedic Step 1 compensation rate in accordance with the current collective bargaining agreement.

Part-Time to Full-Time Fire Inspector (+.55 FTE)

In FY 2026, the Town increased the existing Fire Inspector position from 0.45 FTE to a full-time (1.0 FTE) position in response to sustained workload demands within the Communications Department and ongoing challenges in recruiting and retaining qualified candidates for this critical role. The expanded hours were necessary to ensure consistent inspection coverage, timely code enforcement, and reliable operational support, while also improving the Town's ability to attract and retain experienced personnel in a highly specialized field. This position was previously affiliated with the SKMEA, NEA bargaining unit and continues under that bargaining unit. Funding for the full-time position has been included in the current budget proposal.

Part-Time, Seasonal and Per Diem Changes

The Town frequently hires part-time, seasonal, and per diem staff to address workload requirements. These positions do not contribute to the ESRI retirement program. Some part-time positions qualify for accrual benefits (i.e. vacation, sick, personal time) depending on the number of hours worked. Many seasonal, per diem and limited-hour part-time positions are included in departmental budgets as pooled employees due to the need to be dynamic in staffing throughout the year. This includes staff such as per diem paramedics, lifeguards, beach staff, and limited hourly library staff. It's important to note that many of these employees are paid the state minimum wage rate, which increased to $16.00 per hour in January 2026. This increase is reflected in the current FY 2027 budget plan. No other significant changes are expected for part-time, seasonal, or per diem staff.

Funds Summary Overview

This section of the budget is composed of the following components:

1) Fund Structure & Descriptions

2) Flow of Fund Structure

3) All Funds Summary — Revenue

4) All Funds Summary — By Revenue Type

5) All Funds Summary — Expenditures

6) All Funds Summary — By Expenditure Department

*** Note: The Town's Comprehensive Annual Financial Report contains additional non-major funds than those included in the annual budget document, found in Exhibit B-1 of the ACFR.**

Fund Structure & Descriptions

Fund Structure:

The Town's governmental functions and accounting system are organized, controlled, 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 accounting 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.

Fund Description:

Governmental Funds

Governmental Funds consist of three major funds, the General Fund, School Trust Fund, and Debt Service Fund, as well as thirty other non-major Special Revenue Funds and fifteen Capital Projects Funds. Most governmental functions of the Town are financed through these funds. The modified accrual basis of budgeting is used for all governmental funds.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds include, but are not limited to, Peace Dale Office Building, Senior Services Program, Neighborhood Guild, and Community Recreation Center, as well as federal funds such as Community Development Block Grant, and grants and donations designated for a specific purpose.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition, construction or renovation of capital facilities, or other equipment, that ultimately become the Town's fixed assets.

Proprietary Funds

Proprietary Funds consist of enterprise funds and internal service funds. These funds account for the Town's activities that operate similarly to private sector business where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered through user charges or, periodically, through unrestricted net assets. Consequently, these funds measure net income, financial position, and changes in financial position. All assets, liabilities, equities, revenue, expenditures, and transfers related to the Town's business are accounted for through proprietary funds. The proprietary funds are reported on a full accrual basis of accounting. The internal service funds are used to account for payment of accrued compensated absences that arise. However, they are not included in the annual budget.

Permanent Funds

Permanent funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs. The Town's permanent funds include the Hazard Memorial Trust, Irving Knowles Trust, Oliver Watson Home Fund, Walter W. Watson Trust, and the Kingston Free Library Trust Fund.

Funds Utilized by the Town during the Budget Adoption Process:

General Fund

The General Fund is 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 forfeitures, and charges for goods and services. General government, public safety, public works, human service and outside agency contributions, recreation, public libraries, education, and capital functions are financed through these revenues. Under GASB 54, the School Unrestricted Fund is reported as a function within the General Fund since its main financing source is derived from tax support.

Neighborhood Guild Fund

This fund is used to account for operations of the Neighborhood Guild facility. The Guild offers numerous recreational programs for Town residents of all ages.

Peace Dale Office Building Fund

This fund is used to account for the operation of the Peace Dale Office Building.

Community Recreation Center Fund

This fund is used to account for operations of the Community Recreation Center facility. The recreation center offers numerous recreational programs.

Senior Services Fund

This fund is used to account for the operations of the Senior Services Center, and for the transportation, nutrition and adult day care programs for senior citizen residents.

Debt Service Fund

The Debt Service fund accounts for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt, costs related to debt issuance, and other related costs on outstanding bonds and notes.

Water Enterprise Fund

This enterprise fund is used to account for the supply of public water to the South Shore and Middlebridge areas of the Town. The fund is primarily supported through user charges.

Wastewater Enterprise Fund

This enterprise fund is used to account for the operation and maintenance of the Regional Wastewater Treatment Facility owned by the Town and is primarily supported through user charges. This facility is located in the Town of Narragansett and services portions of South Kingstown and its regional partners, the Town of Narragansett and the University of Rhode Island.

Solid Waste Enterprise Fund

This enterprise fund is used to account for solid waste disposal operations for the Town. This fund is primarily supported through user charges. The Town operates the Rose Hill Regional Transfer Station and Recycling Center.

Other Town Funds, Utilized by the Town, during the budget process

Compensated Absence Fund

This fund is used to account for employees' earned, but unused, vacation and sick benefits, for which employees may be compensated upon retirement, termination of employment, or death, based on the Town's permitted policy.

EMS Billing Services Fund

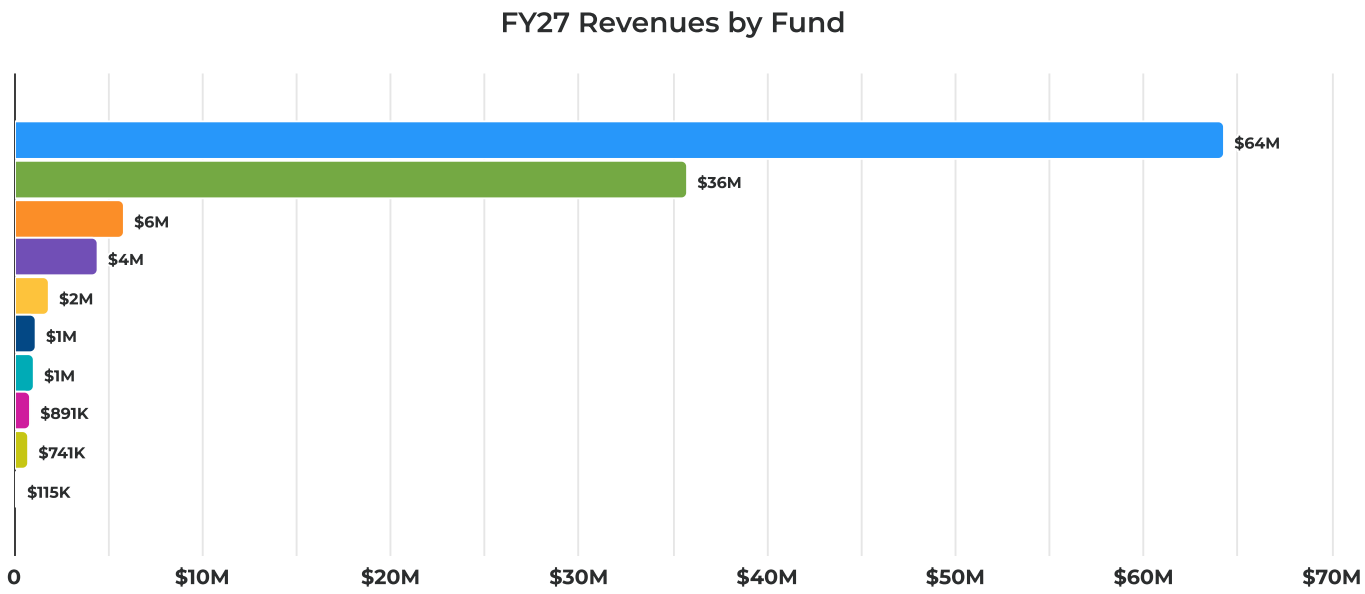
This fund is used to account for revenues from billing services for the Emergency Medical Services Department.

School Trust Fund

The School Trust Fund accounts for the activity of various trust funds established for recreational and educational purposes. The fund's major source of revenue comes from donations and investment income.

Revenues by Fund

This section provides a summary of total budgeted revenues, sorted by fund.



School Fund	$64,313,032	55.44%
General Fund	$35,754,674	30.82%
Wastewater Enterprise Fund	$5,793,939	4.99%
Debt Service Fund	$4,406,517	3.80%
Water Enterprise Fund	$1,798,757	1.55%
Neighborhood Guild Fund	$1,117,351	0.96%
Solid Waste Enterprise Fund	$1,073,729	0.93%
Community Rec Center	$890,647	0.77%
Senior Services Fund	$741,479	0.64%
Peace Dale Office Bldg. Fund	$115,093	0.10%

Revenues by Fund

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Fund	$32,745,120	$34,023,636	$30,614,432	$35,129,615	$35,754,674
School Fund	$62,458,664	$63,262,304	-	-	$64,313,032
Peace Dale Office Bldg. Fund	$107,959	$110,649	$68,307	$111,920	$115,093
Senior Services Fund	$707,841	$707,805	$658,242	$756,859	$741,479
Neighborhood Guild Fund	$960,722	$1,039,806	$566,225	$1,061,550	$1,117,351
Community Rec Center	$784,718	$864,513	$524,699	$770,842	$890,647
Debt Service Fund	-	$3,467,446	$253,035	$3,520,971	$4,406,517
Water Enterprise Fund	$1,329,151	$1,427,026	$1,311,859	$1,424,097	$1,798,757
Wastewater Enterprise Fund	$5,344,942	$5,564,068	$4,806,210	$5,881,245	$5,793,939
Solid Waste Enterprise Fund	$1,036,305	$1,115,146	$568,899	$964,683	$1,073,729
Total Revenues	**$105,475,423**	**$111,582,399**	**$39,371,907**	**$49,621,782**	**$116,005,218**

Expenditures by Fund

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
General Fund	$32,745,121	$34,023,636	$21,084,184	$33,583,562	$35,754,674
School Fund	$62,458,664	$63,262,304	-	-	$64,313,032
Peace Dale Office Bldg. Fund	$107,959	$110,649	$59,702	$101,493	$115,093
Senior Services Fund	$707,842	$707,805	$435,611	$674,032	$741,479
Neighborhood Guild Fund	$960,722	$1,039,806	$760,070	$1,046,221	$1,117,351
Community Rec Center	$784,718	$864,513	$651,651	$852,090	$890,647
Debt Service Fund	-	$3,467,446	$631,131	$3,467,446	$4,406,517
Water Enterprise Fund	$1,329,151	$1,427,026	$956,762	$1,482,959	$1,798,757
Wastewater Enterprise Fund	$5,344,942	$5,564,068	$6,108,868	$5,837,782	$5,793,939
Solid Waste Enterprise Fund	$1,036,305	$1,115,146	$608,216	$1,059,746	$1,073,729
Total Expenditures	**$105,475,424**	**$111,582,399**	**$31,296,194**	**$48,105,331**	**$116,005,218**

Revenues by Revenue Source

This section provides a summary of total budgeted revenues, sorted by revenue source.

Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Property Taxes	$76,991,305	$79,090,751	$55,096,600	$79,427,703	$81,253,372
State Aid - Town	$6,000	$6,000	-	$6,000	$6,000
Licenses & Permits	$1,997,249	$2,077,913	$1,465,652	$2,318,036	$2,162,628
Solid Waste Enterprise Fund Revenue	$923,203	$939,550	$534,991	$893,957	$942,300
Operating Transfer In	$1,157,297	$4,228,407	$1,524,468	$4,220,073	$5,283,370
Community Rec Center Revenues	$272,220	$261,620	$229,449	$275,000	$287,642
Guild Revenues	$843,402	$920,086	$546,484	$943,030	$1,002,406
Senior Center Program	$8,400	$9,300	$9,726	$11,000	$11,000
Operating Transfers Out	-$58,209,958	-$59,276,569	-$33,427,532	-$59,276,569	-$61,294,440
Fund Balance Applied	$2,113,158	$2,754,382	-	$2,371,801	$3,359,946
State/ Federal Aid	$6,627,097	$6,842,707	$4,402,669	$7,168,996	$7,212,209
Wastewater Enterprise Fund Revenues	$408,500	$418,000	$275,700	$456,269	$436,000
Usage Fees	$5,878,597	$6,123,356	$4,889,904	$6,127,981	$6,576,277
Water Enterprise Fund Revenues	$5,000	$5,000	$2,576	$5,000	$5,000

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Dept. Revenues/Fines/Charges	$2,998,072	$2,589,432	$2,000,377	$2,459,036	$2,989,257
Municipal Appropriation-Education	$55,994,773	$55,994,773	-	-	$56,994,773
Use of Fund Balance	-	$77,189	-	-	-
Local Revenue Sources	$274,500	$423,600	-	-	$434,000
State Education Aid	$5,689,391	$5,633,447	-	-	$5,359,259
Federal Direct Education Aid	$500,000	$525,000	-	-	$525,000
Other Items	-	$608,295	-	-	$1,000,000
Miscellaneous Grants	$63,398	$82,026	$53,383	$118,422	$87,026
Revenue from Investments	$848,466	$1,148,875	$1,197,629	$2,000,498	$1,262,659
Miscellaneous Revenue	$85,352	$99,260	$546,908	$63,848	$78,034
Federal Grants - Operating	-	-	$22,925	$31,699	$31,500
Total Revenues	**$105,475,423**	**$111,582,399**	**$39,371,907**	**$49,621,782**	**$116,005,218**

This section provides a summary of total budgeted expenditures, sorted by Department.

Expenditures by Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Town Council	$331,420	$339,413	$429,299	$490,804	$395,532
Town Council	$33,405	$33,381	$19,699	$32,395	$33,399
Budget Referendum	$15,256	$15,256	-	$15,756	$15,756
Legal Staff	$267,223	$275,240	$400,315	$426,503	$330,227
Probate Judge	$15,536	$15,536	$9,285	$16,150	$16,150
Town Manager	$818,563	$826,367	$480,042	$824,954	$871,018
Town Manager	$610,542	$607,487	$338,719	$596,809	$610,719
Personnel Administration	$208,021	$218,880	$141,323	$228,145	$260,300
Town Clerk	$721,178	$769,639	$358,948	$728,285	$778,342
Town Clerk	$465,043	$479,681	$253,612	$464,982	$495,633
Canvassing Authority	$149,190	$153,396	$44,180	$147,699	$150,866
Municipal Court	$106,946	$136,562	$61,155	$115,604	$131,843
Finance Department	$1,538,542	$1,699,969	$960,124	$1,593,415	$1,698,408
Finance Department	$899,890	$1,025,247	$533,199	$951,493	$988,286
Information Technology	$602,212	$634,722	$386,924	$601,922	$671,122
Post Year Audit	$36,440	$40,000	$40,000	$40,000	$39,000
Tax Assessor	$484,043	$516,021	$285,678	$515,335	$547,915

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Tax Assessor	$482,443	$514,421	$284,918	$513,735	$546,795
Assessment Board Of Review	$1,600	$1,600	$760	$1,600	$1,120
Planning Department	$809,501	$850,226	$442,283	$833,080	$913,103
Planning Dept	$637,425	$662,021	$332,151	$648,085	$710,756
Planning Board	$15,160	$13,360	$2,720	$10,960	$13,710
Geographic Information Systems	$156,066	$173,845	$107,412	$173,135	$187,637
Conservation Commission	$850	$1,000	-	$900	$1,000
Building And Zoning	$584,806	$648,335	$314,429	$548,298	$668,848
Zoning/Building Inspection	$577,096	$640,945	$311,909	$542,018	$662,458
Zoning Board Of Review	$7,710	$7,390	$2,520	$6,280	$6,390
Facilities	$1,111,191	$1,457,734	$800,824	$1,409,353	$1,543,189
Facilities	$1,111,191	$1,457,734	$800,824	$1,409,353	$1,543,189
Police Department	$12,398,017	$12,625,443	$7,233,992	$12,601,237	$13,289,223
Police Department	$10,395,253	$10,532,556	$6,047,338	$10,541,689	$11,172,155
Police Civilians	$684,039	$654,310	$371,304	$642,817	$657,609
Emergency Management	$12,918	$12,918	$7,403	$12,915	$12,918
Dispatchers	$888,128	$1,014,744	$574,182	$994,438	$996,354
Animal Control-Road	$105,713	$109,181	$58,922	$108,658	$114,144
Animal Control-Shelter	$271,022	$259,458	$150,607	$258,081	$263,707
Harbor Patrol	$40,943	$42,276	$24,236	$42,639	$72,336
Communications Department	$340,985	$375,488	$189,302	$332,323	$406,766
Communications Department	$340,985	$375,488	$189,302	$332,323	$406,766
Emergency Medical Services	$2,764,001	$3,266,348	$1,799,095	$3,160,288	$3,489,694
Emergency Medical Services	$2,764,001	$3,266,348	$1,799,095	$3,160,288	$3,489,694
Public Services Department	$3,442,002	$3,600,039	$2,286,995	$3,550,463	$3,734,340
Public Services Administration	$519,213	$577,765	$328,090	$580,731	$565,738
Streets And Highway Division	$2,761,229	$2,854,815	$1,885,895	$2,802,272	$3,000,955
Tree Warden	$83,059	$83,059	$25,362	$83,060	$83,247
Street Lighting	$78,500	$84,400	$47,648	$84,400	$84,400
Recreation Department	$2,568,808	$2,465,948	$1,611,474	$2,458,164	$2,676,993

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Recreation Department Admin	$316,601	$351,362	$213,833	$362,338	$379,615
Park Maintenance	$1,363,132	$1,258,098	$766,391	$1,289,192	$1,363,941
Athletics Program	$218,997	$207,131	$178,845	$193,845	$208,631
Aquatics Program	$327,386	$315,583	$211,509	$290,624	$339,571
Leisure Services Program	$165,440	$157,804	$145,406	$138,066	$190,051
Creative Activites Program	$89,740	$83,942	$39,545	$84,521	$78,965
Natural Resources Officer	$87,513	$92,028	$55,945	$99,578	$116,218
Neighborhoold Guild	$960,722	$1,039,806	$760,070	$1,046,221	$1,117,351
Admin And Maint	$629,890	$672,533	$402,893	$675,827	$695,716
Front Desk	$48,228	$49,997	$23,679	$42,363	$50,149
Seniors	$15,005	$15,005	$3,250	$3,250	$15,005
Youth	$66,749	$91,843	$93,813	$95,373	$113,595
Music	$82,309	$95,728	$144,803	$120,751	$128,534
Adults	$42,734	$42,687	$36,136	$37,044	$43,359
Arts	$75,807	$72,013	$55,497	$71,613	$70,993
Senior Services	$707,842	$707,805	$435,611	$674,032	$741,479
Senior Transportation	$112,996	$116,546	$34,300	$72,425	$118,393
Nutrition Program	$142,987	$147,047	$88,405	$142,133	$154,440
Adult Day Services	$19,500	$8,800	$7,984	$9,164	$9,241
Senior Services Center	$432,359	$435,412	$304,921	$450,310	$459,404
Peace Dale Building Operation	$107,959	$110,649	$59,702	$101,493	$115,093
Peace Dale Office Building	$107,959	$110,649	$59,702	$101,493	$115,093
Community Rec Center	$784,718	$864,513	$651,651	$852,090	$890,647
Community Rec. Admin	$784,718	$864,513	$651,651	$852,090	$890,647
Libraries	$1,506,113	$1,535,315	$887,815	$1,455,712	$1,579,958
Library Administration	$1,506,113	$1,535,315	$887,815	$1,455,712	$1,579,958
General Operating	$987,827	$882,000	$838,536	$916,500	$921,500
Municipal Insurance	$525,000	$570,000	$616,521	$635,000	$645,000
Unemployment Insurance	$16,500	$19,000	-	$21,500	$21,500
Workers' Compensation	$227,500	$233,000	$184,046	$200,000	$195,000
Fund Contingency	$218,827	$60,000	$37,969	$60,000	$60,000
Employment Benefits	$112,141	-	-	-	-
Town Health Care	$112,141	-	-	-	-

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Contr To Human Svc Agencies	$103,000	$90,500	$90,500	$90,500	$94,000
Contr To Human Svc Agencies	$103,000	$90,500	$90,500	$90,500	$94,000
Contr To Outside Agencies	$79,050	$91,550	$91,550	$91,550	$88,050
Contr To Outside Agencies	$79,050	$91,550	$91,550	$91,550	$88,050
Capital Outlay	$2,043,935	$1,983,300	$1,983,300	$1,983,300	$2,057,796
Capital Outlay	$2,043,935	$1,983,300	$1,983,300	$1,983,300	$2,057,796
Debt Service	-	$3,467,446	$631,131	$3,467,446	$4,406,517
Education Debt Service	-	$2,269,448	$174,006	$2,269,588	$3,522,631
Town Debt Service	-	$1,124,584	$443,993	$1,124,444	$812,598
Guild Debt	-	$73,414	$13,132	$73,414	$71,288
Waste Water	$5,344,942	$5,564,068	$6,108,868	$5,837,782	$5,793,939
Wastewater General Treatment	$1,314,144	$1,445,010	$927,841	$1,412,788	$1,528,467
Sludge Process & Disposal	$1,380,537	$1,471,427	$907,954	$1,425,504	$1,502,978
Silver Lake Pumping Station	$335,184	$387,225	$176,903	$344,814	$394,567
Kingston Pumping Station	$210,507	$221,783	$113,321	$231,802	$223,326
Local Pumping Station	$218,804	$237,511	$127,879	$234,891	$244,405
Local Collection System	$161,214	$179,688	$98,269	$176,909	$178,192
Users Accounting Collection	$22,799	$18,219	$18,908	$21,331	$22,844
Admin. & General Expenses	$342,033	$386,206	$181,154	$281,826	$389,158
Non-Operating Expenses	$1,359,721	$1,217,000	$3,556,639	$1,707,917	$1,310,000
Water	$1,329,151	$1,427,026	$956,762	$1,482,959	$1,798,757
Source Of Supply	$286,960	$292,200	$283,600	$265,360	$493,091
Pumping Expenses	$32,770	$34,829	$19,955	$33,389	$34,929
Transmission & Distribution	$58,900	$62,900	$33,959	$62,900	$68,900
Personnel Services	$431,201	$481,426	$286,594	$498,159	$510,307
Admin. & General Exp.	$84,658	$83,671	$46,290	$91,034	$88,531
Other Expenses	$434,662	$472,000	$286,363	$532,117	$603,000
Solid Waste	$1,036,305	$1,115,146	$608,216	$1,059,746	$1,073,729
Other Expenses	$42,000	$43,500	-	$43,500	$43,000
Station Recycling Operation	$1,500	$1,500	-	$1,500	$1,500
Transportation/Disposal	$672,828	$672,828	$359,034	$672,828	$744,455

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Administration General Expense	$99,443	$104,192	$56,834	$86,838	$79,188
Residential Recycling Program	$63,401	$117,904	$41,300	$75,540	$86,087
Superfund	$157,133	$175,222	$151,048	$179,540	$119,500
School Department	$62,458,664	$63,262,304	-	-	$64,313,032
School Department	$62,458,664	$63,262,304	-	-	$64,313,032
Total Expenditures	**$105,475,424**	**$111,582,399**	**$31,296,194**	**$48,105,331**	**$116,005,218**

General Fund Revenues - Summary

This portion of the budget is composed of the following components:

1) General Property Taxes
2) State / Federal Aid
3) Licenses & Permits
4) Department Revenues / Fines / Charges
5) Miscellaneous Revenues
6) Revenue From Investments
7) Operating Transfers In
8) Operating Transfers Out
9) Fund Balance Applied

The General Fund revenues for FY 2026-2027 are proposed to be $1,731,038, greater than the current fiscal year (5.09%), due to five major factors including:

- An increase in Tax Transfers in the amount of $2,017,871, primarily related to funding the high school construction project, via year-2 of Bond Anticipation Notes (BANS) and a $1,000,000 tax transfer increase to support the school fund.
- An increase in Fund Balance applied in the amount of $420,413, to $1,699,923, to fund the Town's capital outlay for the year.
- An increase of $53,201 from the prior year for Revenues From Investments, to $950,000.
- An increase of $431,002 in State Aid, primarily associated with meals & beverage taxes, MV Excise Tax Phase-Out & Hotel Tax.
- An increase of $2,177,299 in current year tax revenue, related to a proposed 2.23% Tax Levy percentage increase.
- An Operating Transfer In from the Open Space Fund, in the amount of $291,036, an increase of $291,036 from the prior year.
- An increase in the EMS Billing Service Revenue of $329,408, to $1,514,408 in FY2026-27, to support EMS Operations.

The tax transfer needed to support the high school construction project and funding year-2 of Bond Anticipation Notes (BANS) is an increase of $963,432 (41.33%).

General Fund Revenue Summary

Property Tax Revenue

Tax proceeds are the primary source of revenue for both the Town's General Fund and the School's Operating Funds. The bulk of tax revenue consists of general property taxes, which include real and personal property (tangible). The town's total tax revenue accounts for 84.60% of the total revenue of the general fund. Tax proceeds are divided into three categories: current and prior taxes and other. Other taxes include payment in lieu of taxes (PILOT), and interest collected on taxes paid after the due date.

Projected FY 2026-2027 Tax Rate

The tax roll will be certified in June 2026, the estimated Total Adjusted Value (adjusted to exclude tax-exempt and rebated properties) of all real and personal property in South Kingstown is $8,876,821,594. This represents an increase of $43,998,673 or 0.50% over the previous year's certified net assessed value.

This assessed value information illustrated here, does not reflect the inclusion of a Homstead Exemption, which is something the Town has been considering through various work sessions on the topic during fiscal year 2025-2026.

Summary of Final Net Assessed Values, Less Exemptions				
Taxable Property	**FY2025-26 Adopted Tax Roll**	**FY2026-27 Proposed Tax Roll**	**Net Change-$**	**Net Change %**
Taxable Land / Buildings	8,731,752,229	8,776,477,762	44,725,533	0.51%
Tangible Property	101,070,692	100,343,832	(726,860)	-0.72%
Est. Net Taxable Property	**8,832,822,921**	**8,876,821,594**	**43,998,673**	**0.50%**

Property tax revenue is made up of current year tax revenue, which is realized by the annual tax levy and discussed previously. Additionally, Property Tax Revenue is made up of prior year tax revenue, interest on taxes and payment in lieu of taxes or PILOTS. This section details the other factors of property tax revenue, which are as follows:

Prior Year Tax and Interest on Taxes
The Town provides taxpayers with the opportunity until the last day of the month for which a tax payment is due before any interest penalty is assessed. Once the interest-free period has lapsed, the Town collects an interest rate of 12% per annum on all delinquent taxes. Prior year taxes are the anticipated collections of delinquent taxes from an earlier fiscal year in which they were levied.

Payment in Lieu of Tax (PILOT)
The Town collects payments in lieu of taxes (PILOT) annually from organizations that own tax-exempt or tax-modified properties in South Kingstown. In addition to these organizations, the State pays the Town for State tax-exempt properties located in the Town, such as South County Hospital. The state pays a maximum of 27% of what the tax would be if the property were on the town's tax roll. The General Assembly, through the State's annual budget process, determines the percentage for which they will reimburse the Town.

Property Tax Revenue

Real Estate Tax

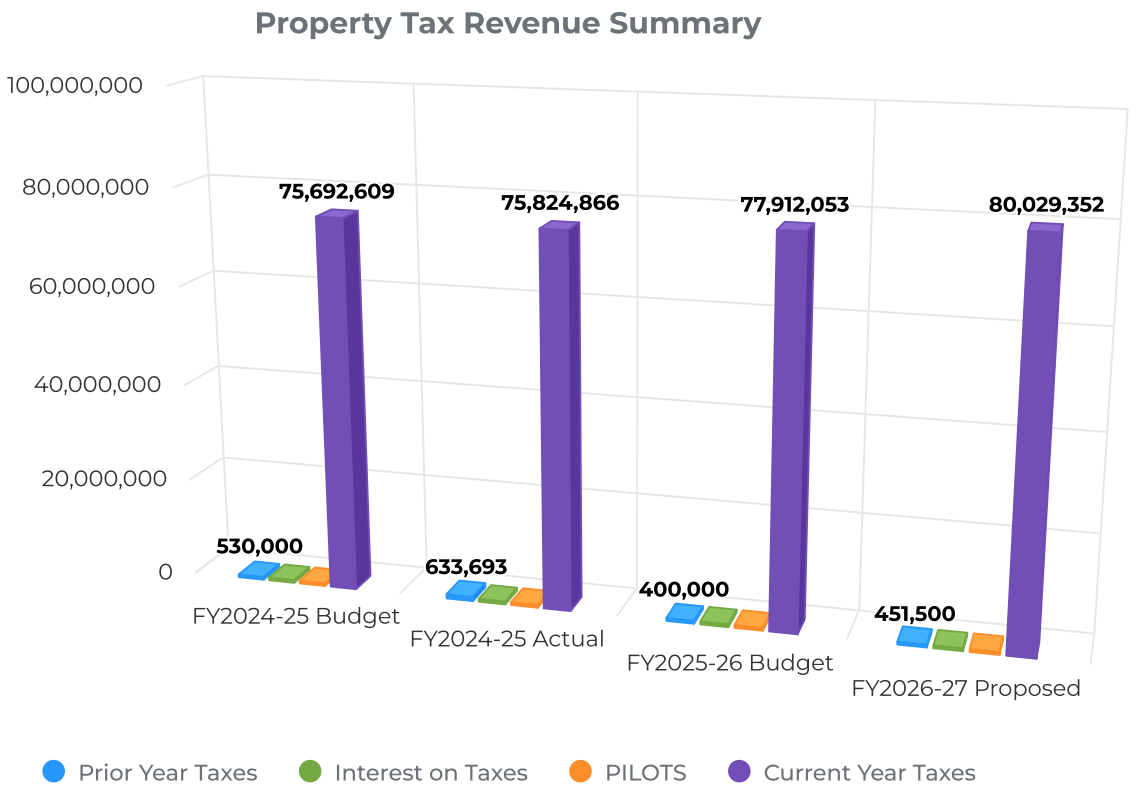
Real property taxes are levied on the assessed value of real property. Included in this category are taxes on residential and commercial property. Real property taxes are valued in a full reassessment every nine years, with a statistical update performed every third year. The process of reassessment and statistical updates does not increase total tax revenue to the Town, yet serves to equalize the assessed value of property. The FY2026-2027 Proposed Budget includes estimated values based on the December 31, 2025, which was a non-revaluation period. The value of the taxable property roll is estimated to increase by approximately $10,894,039 or 0.12%. As noted previously, the Assessors Office's ability to provide a more accurate picture in terms of growth of the tax base for the upcoming fiscal year. Presently, with regard to the tax levy for next year, the Town is operating under the assumption that the amended certification will be finalized and that, as of now, the Town is only estimating growth in the tax base to the previously adopted level from last year, which reflects a 0.12% increase, when compared against the projected amended tax roll. It is anticipated that this issue will be resolved, and more accurate assessment data will be available for the Town's upcoming budget meeting dates in April 2026.

It is noted that in FY 2006-2007, the state legislature amended the general law changing the tax cap levy amount and valuation for municipalities in the State of Rhode Island. Previously, Rhode Island had a 5.5% cap on property tax growth for all cities and towns. The current legal threshold remains at 4.0% (RIGL § 44-5-2). The tax cap applies to the total levy of real and personal property taxes (not including motor vehicles). There are several implications for the municipality, including that any growth to the tax base does not mean additional tax revenue will be realized. It also means that the municipality will no longer be able to set a tax rate, but instead must first determine the increase in the levy and then calculate the tax rate. Municipalities must stay within the tax cap, unless they receive permission to exceed the cap from the State Office of Municipal Affairs or the State Auditor General, and then only certain exceptions are granted under limited circumstances. Therefore, anticipated revenues from real and personal property taxes cannot exceed 4.0%, or $3,164,215 in South Kingstown, for FY 2026-2027, which will result in a tax rate of $9.13. There are six budgeted funds supported by property taxes: General Fund, School Unrestricted Fund, Senior Services Program Fund, Community Recreation Center Fund, Debt Service Fund, and Wastewater Fund. For FY 2026-2027, the proposed increase in the total tax levy is 2.23% or $1,767,135. A calculation of the State-mandated tax cap is shown below.

Based on the new assessed values, certified as of December 31, 2024, the tax rate for FY 2025-2026 was certified at $8.94, which represents a decrease of -$2.11 or -19.10% from the prior fiscal year, which was set at $11.05. The following table details the Proposed FY 2026-2027 tax roll and its breakdown between town and school operating costs.

Proposed Tax Levy Program	Town	School	Total
Allocation of Tax Levy	26.76%	73.24%	100.00%
Total Other Property Tax Revenue	**$327,511**	**$896,509**	**$1,224,020**
Estimated Net Assessed Value (Real Estate)	$2,375,171,509	$6,501,650,085	$8,876,594
Subtotal Property Tax Need	**$21,740,968**	**$59,512,404**	**$81,253,372**
Subtotal Tangible Tax Need—Levy	$296,681	$812,118	$1,108,799
Subtotal Real Estate Tax Need—Levy	$21,346,252	$58,431,931	$79,778,183
Total Tax Levy Required	**$21,642,933**	**$59,244,049**	**$80,886,982**
Overlay & Abatements	-$229,476	-$628,154	-$857,630
Current Year Taxes — Budget	**$21,413,457**	**$58,615,895**	**$80,029,352**

FY 2026-2027 Proposed Tax Levy Breakdown			
	Town	**School**	**Total**
Property Tax Levy Required	**$21,642,933**	**$59,244,049**	**$80,886,982**
Allocation of Levy	26.76%	73.24%	100.00%
Tangile Property (Rate Locked)	$312,576	$804,255	$1,116,831
Overlay & Abatements	-$229,476	-$628,154	-$857,630
Est. Net Assessed Value	**$2,375,171,509**	**$6,501,650,085**	**$8,876,821,594**
Tax Rate Distribution (FY2026-27)	**$2.43**	**$6.66**	**$9.09**
Tax Rate Distribution (FY2025-26)	$2.45	$6.49	$8.94
Tax Rate — Net Change $	-$0.02	$0.17	$0.15
Tax Rate — Net Change %	-0.73%	2.59%	1.68%
FY 2025-2026 Adopted Tax Levy	$21,236,162	$57,944,158	$79,180,320
Tax Levy Net Change (FY26 - FY27)	**$456,703**	**$1,249,959**	**$1,706,662**
Property Tax Levy Increase — %	**1.92%**	**2.24%**	**2.16%**



State / Federal Aid

This Town receives State Aid in the form of Payment in Lieu of Tax Exempt Properties, State Library Aid, Motor Vehicle Excise Tax Reimbursements & Tangible Property Reimbursements. In total, this will represent aid to the Town from the State in FY 2026-27 in the amount of $4,702,255, up from $4,611,752 in FY2025-26. Additionally, the Town receives Pass-Through Aid from the State via Public Service Corporate Tax, Hotel Tax and Meals & Beverage Tax, which totals $2,392,454, up from $2,061,955 in FY2025-26. This section details several of these contributing factors, as follows:

Public Service Corporation Tax

This tax is for tangible personal property of telegraph, cable, and telecommunications corporations that is exempt from local taxation, and instead is subject to taxation by the State. The revenue from this tax flows through the State, though it is not appropriated by the State. The revenues, apart from some administrative expenses, are apportioned to the State's cities and towns based on the ratio of each municipality's population, relative to the total population of the State. Each year, the budgeted amount is estimated based on the prior year, combined with information from the Governor's Budget Message.

Hotel Occupancy Tax and Meals & Beverage Tax

The 1986 General Assembly enacted the Hotel Local Tax, a 5% hotel tax upon the total consideration charged for occupancy of any space furnished by any hotel in the State. Twenty-five percent of the revenues generated from the 5% state hotel tax are distributed to the municipalities where the individual hotels are located. Furthermore, the 2004 General Assembly enacted a 1% gross receipts tax on the total consideration charged for occupancy of any space furnished by a hotel in the State. The taxes are collected by the Rhode Island Division of Taxation and distributed at least quarterly to the city or town where the hotel was located. In 2003, the General Assembly enacted the Local Meals and Beverage Tax, a 1% additional tax on gross receipts from the sale of food and beverages sold in or on eating and drinking establishments. The tax is also collected by the RI Division of Taxation, and then distributed back to the city or town in which the meals and beverages were delivered.

School Housing Aid & State Aid – Library Aid

The state provides local school districts with partial reimbursement for approved school construction projects. The current reimbursement rate for South Kingstown is 35%. In the past, the Library Aid reimbursement rate for South Kingstown was 25%. This State Aid provides financial support to assist with debt service related to school capital improvements, library construction and capital improvements to any free public library.

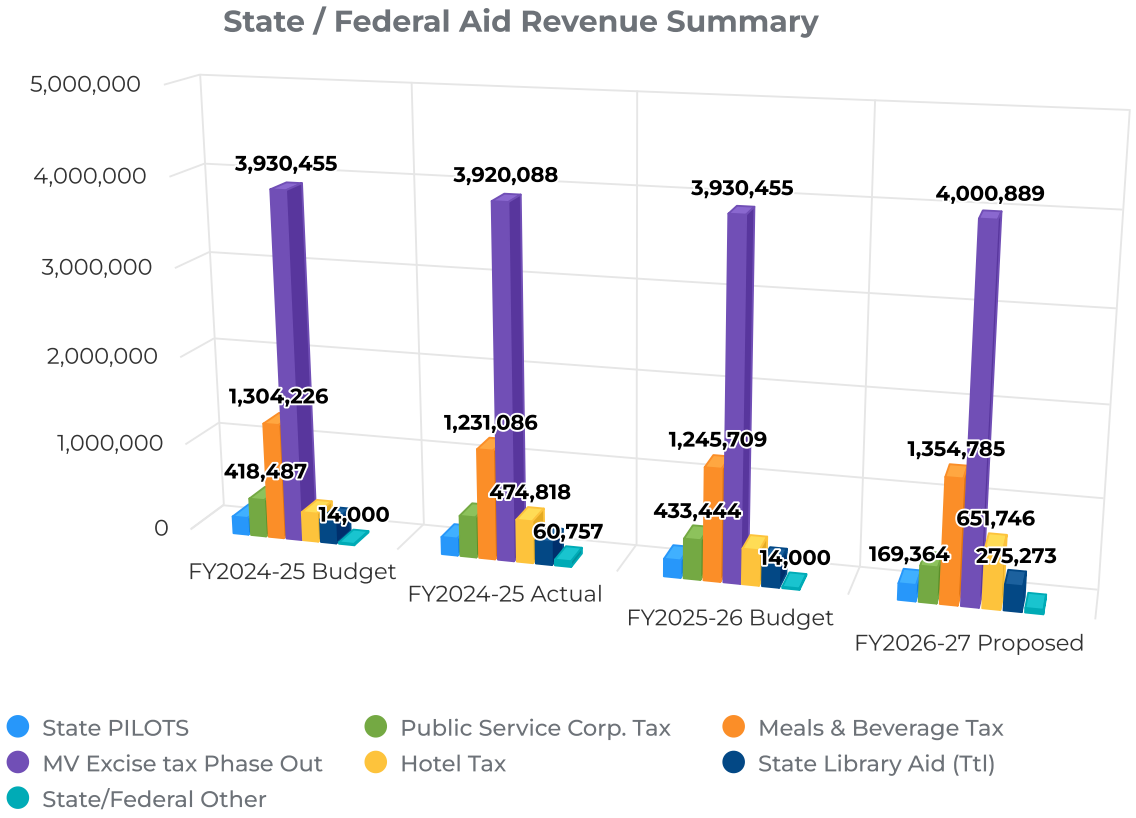
Motor Vehicle Excise Tax

The 2017 General Assembly enacted legislation to phase out the motor vehicle excise tax. Cities and towns were reimbursed for lost revenue until the tax was fully repealed in FY 2022-2023. Under the current law, once the motor vehicle tax is fully phased-out, the state will pay each municipality the amount of their FY 2017-2018 Baseline Levy ($3,930,455 for South Kingstown), adjusted roughly by the growth in sales and use tax realized every year. The budget allocation for South Kingstown, based on the Governor's Proposed Budget for FY2026-27, is $4,000,889.

The annual reimbursement is calculated as the difference between a municipality's FY 2017-2018 Baseline Levy and its annual motor vehicle certified levy (once reviewed and confirmed by the Department of Revenue). The base reimbursement is its share of the original $10 million aggregate reimbursement aid appropriated in FY 2016-2017 ($142,445 for South Kingstown).

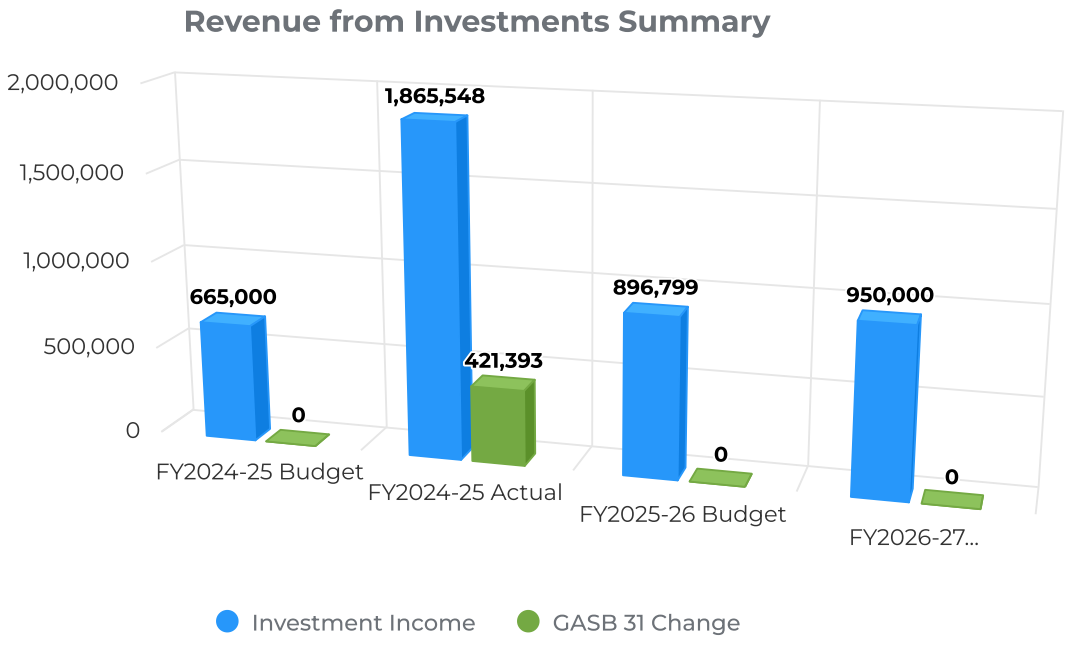
As stated in RIGL § 44-34-1-1(c)1: The Phase Out, beyond fiscal year 2003, shall be subject to annual review and appropriation by the general assembly. The Phase Out schedule was accelerated with the passage of the Governor's FY2023 Budget. As a result, the Town of South Kingstown did not issue any Motor Vehicle Tax Bills for the 2024 Tax

Year. For FY2025-2026, the Town of South Kingstown will receive revenue reimbursement in the form of State Aid based on the methodology described in RIGL § 44-34.1-2.



Interest on Investments

This includes amounts earned on cash deposits and from temporary investments made when the Town's funds, in a given period, exceed the Town's immediate disbursement needs. The revenue budgeted is considered after reviewing financial management, investment, and historical performance data to determine a conservative increase. In May 2016, the Town Council adopted an Investment Policy Statement that conforms to applicable State of Rhode Island investment statutes and Government Finance Officers Association's best practices. In doing so, the Town has established a comprehensive framework for the investment of all the Town's funds (other than those funds covered under separate investment agreements) and has provided guidelines and objectives for these funds. With the assistance of the Town's Investment Advisor, the Town seeks to maximize its return on investments while remaining in compliance with federal and state laws concerning investment of municipal funds. Through the advisor, the Town is able to access investments in high quality securities such as U.S. Treasury and Federal Agency securities. The Investment Advisor also assists the Town with management of credit risk and investment performance evaluation and reporting.



Licenses / Permits / Rents

Rental of Town Property

Revenues are derived from the rental of town-owned property, and from the rental of tower space for telecommunications. Revenues are estimated based on contractual agreements for a variety of uses, such as the operations at Marina Park, including a marina and boatyard, a yacht club, and a restaurant, as well as operations at the Peace Dale Office Building, including passive arts and crafts, and other office space.

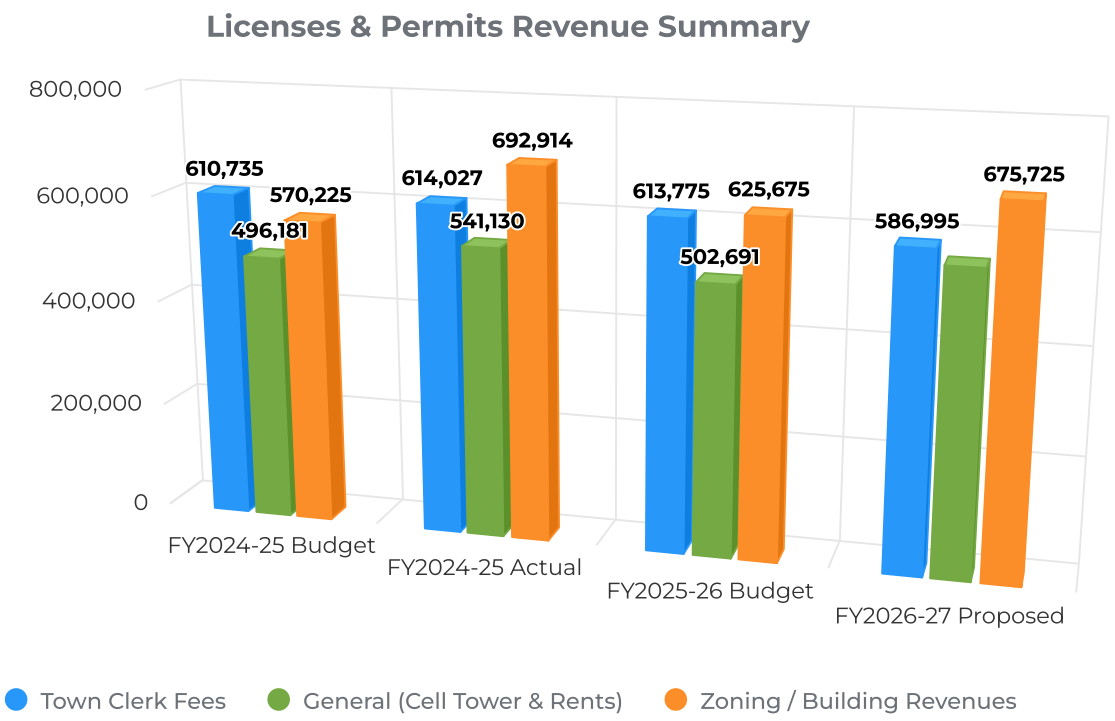
The revenues associated with the rental of the Peace Dale Office Building are contained in the PDOB Fund, which is self-sustaining and does not require any tax support for operating.

Licenses & Permits

The Town charges for business and non-business licenses and fees. This category includes many of the business revenues that are received in the Town Clerk's Office related to alcohol, victualling, peddlers, yard sales, and other miscellaneous business licenses. Non-business type revenues include recording fees, probate fees, marriage license, and dog license revenues. The Building and Zoning Official's Office also collects revenues associated with building, electrical, plumbing, and mechanical activity.

Real Estate Conveyance Tax

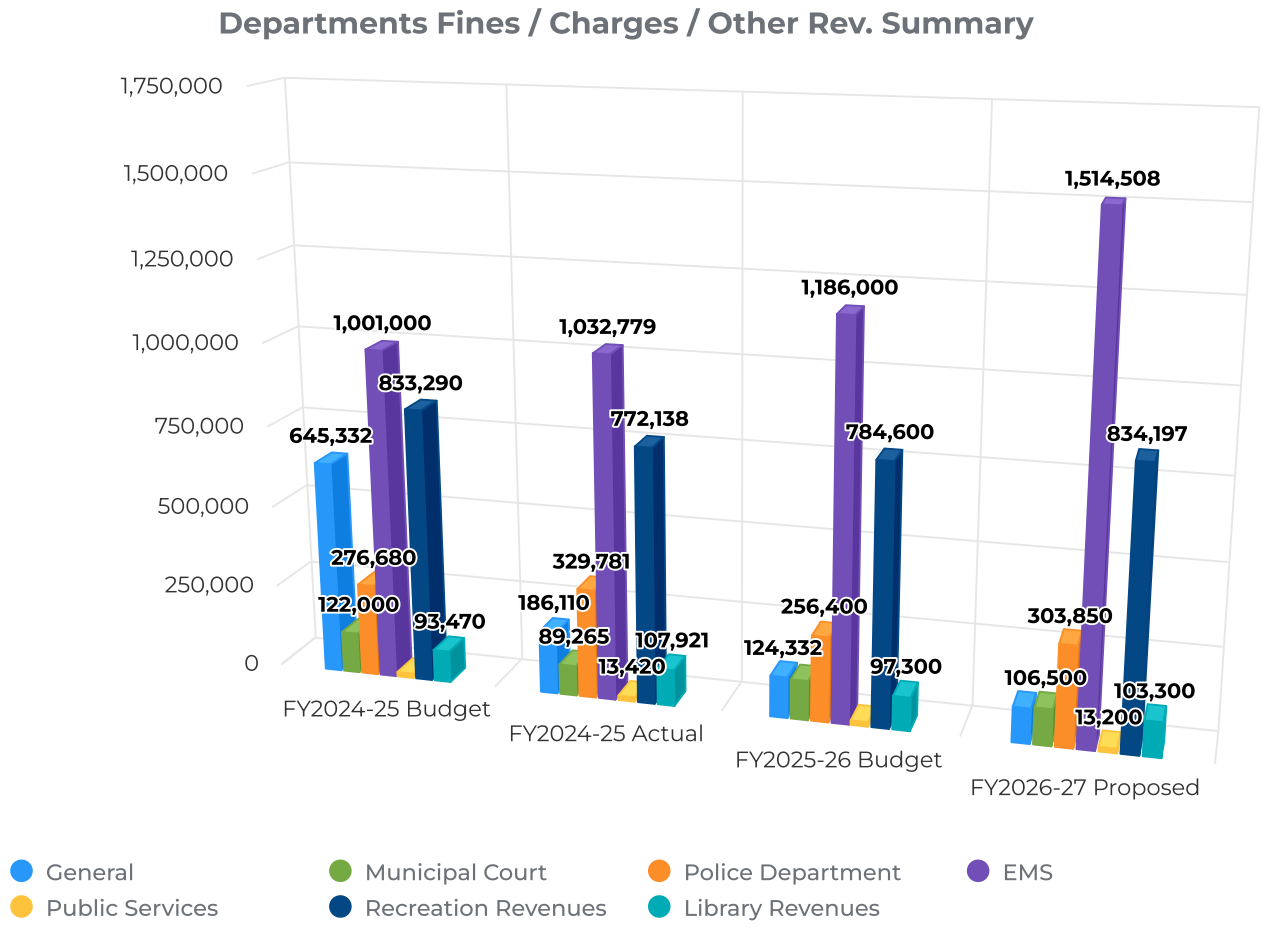
Real Estate Conveyance Tax collections are shared between the State and the municipality within which the property is located. The State imposes a tax on each deed, instrument, or writing by which interests in real estate are conveyed to a purchaser, when the value of the transfer is greater than $100. The tax rate is $2.00 per $500, or a fractional part, of the purchase price, equating to a 0.4% tax rate.



Departmental Revenues / Fines / Charges

These include a variety of revenues that the general fund, special revenue funds, and enterprise funds receive for services that it provides to the public and other organizations. The types of revenues collected by the Town include copy charges, municipal lien certificates, police fees and fines attributable to parking tickets, VIN checks, court fines, Town detail administration fees, animal control fines, public works inspection fees, beach and recreation programs, and library fines generated from overdue materials.

Beginning in FY 2025–26 and continuing in FY 2026-27, the revenue received by the General Fund from other funds for the services provided by the Facilities Department in maintaining other funds facilities will be moved from the Department Revenues subgroup to the Operating Transfers In subgroup, per a request of the Town's auditors.

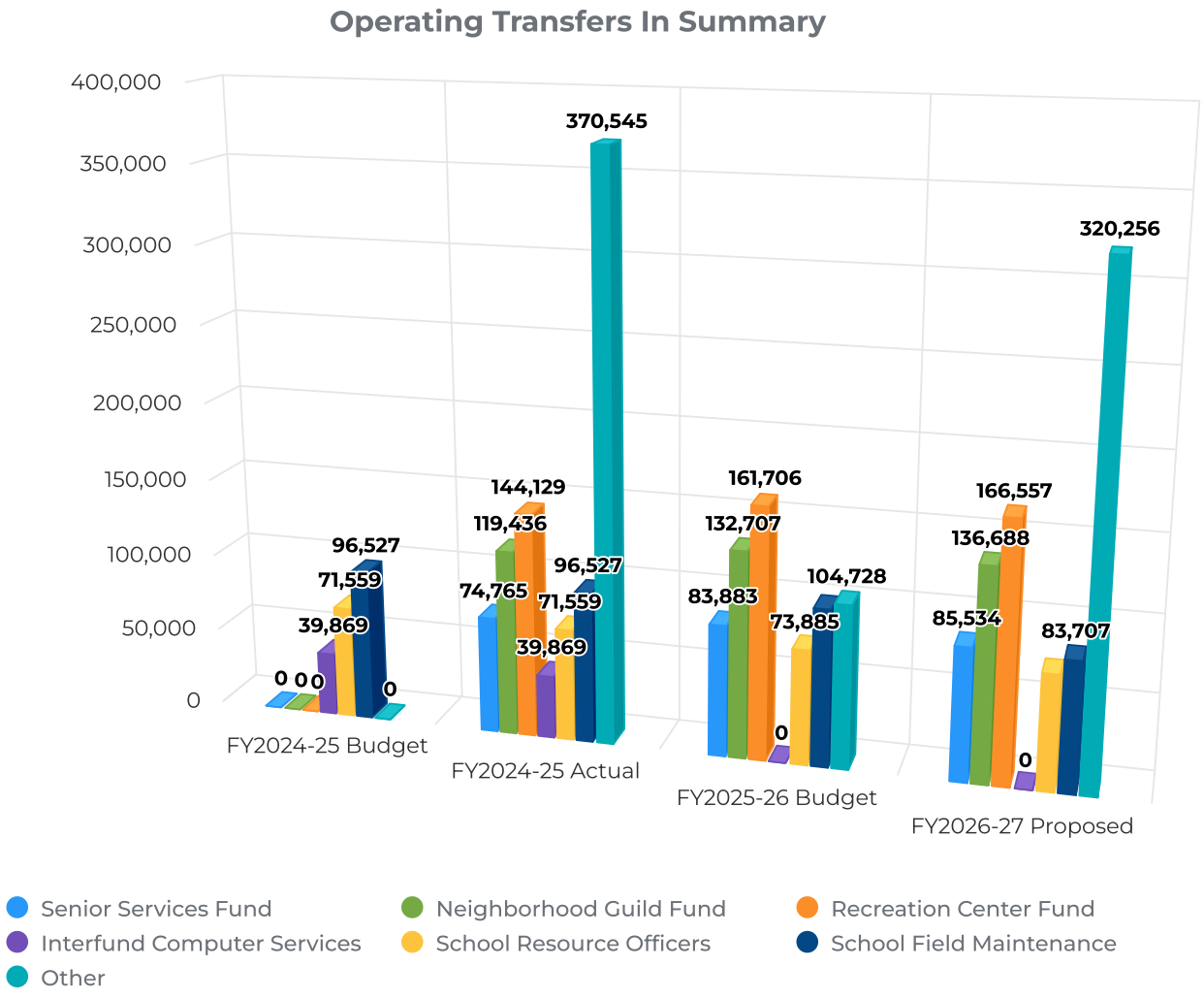


Operating Transfer In

Support services provided to special revenue funds, enterprise funds, and the School Operating Fund are reimbursed and recognized in the Town's operating fund, the General Fund. These transfers support services provided for payroll and accounting oversight, recreation field maintenance, and partially support the School Resource Officers (SROs). The cost allocation is reviewed annually to ensure adequate funding for the services provided. Operating transfers are also revenues received from other sources to support debt service, open space acquisitions, and capital improvements. The most commonly used reserve funds are Fair Share Development Fees from new construction, open space reserve funds generated through the real estate conveyance tax received, and South Road Reserve Funds.

Beginning in FY 2025-26 and continuing in FY 2026-27, the revenue received by the General Fund from other funds for the services provided by the Facilities Department in maintaining other funds facilities will be moved from the Department Revenues subgroup to the Operating Transfers In subgroup, per a request of the Town's auditors.

As part of the FY2026-27 Preliminary Adopted Operating Budget, the Town Council approved an amendment which created an Operating Transfer-In for the General Fund from the Open Space Reserve Fund (404), in the amount of $291,036, to support General Fund operations.



Operating Transfer Out

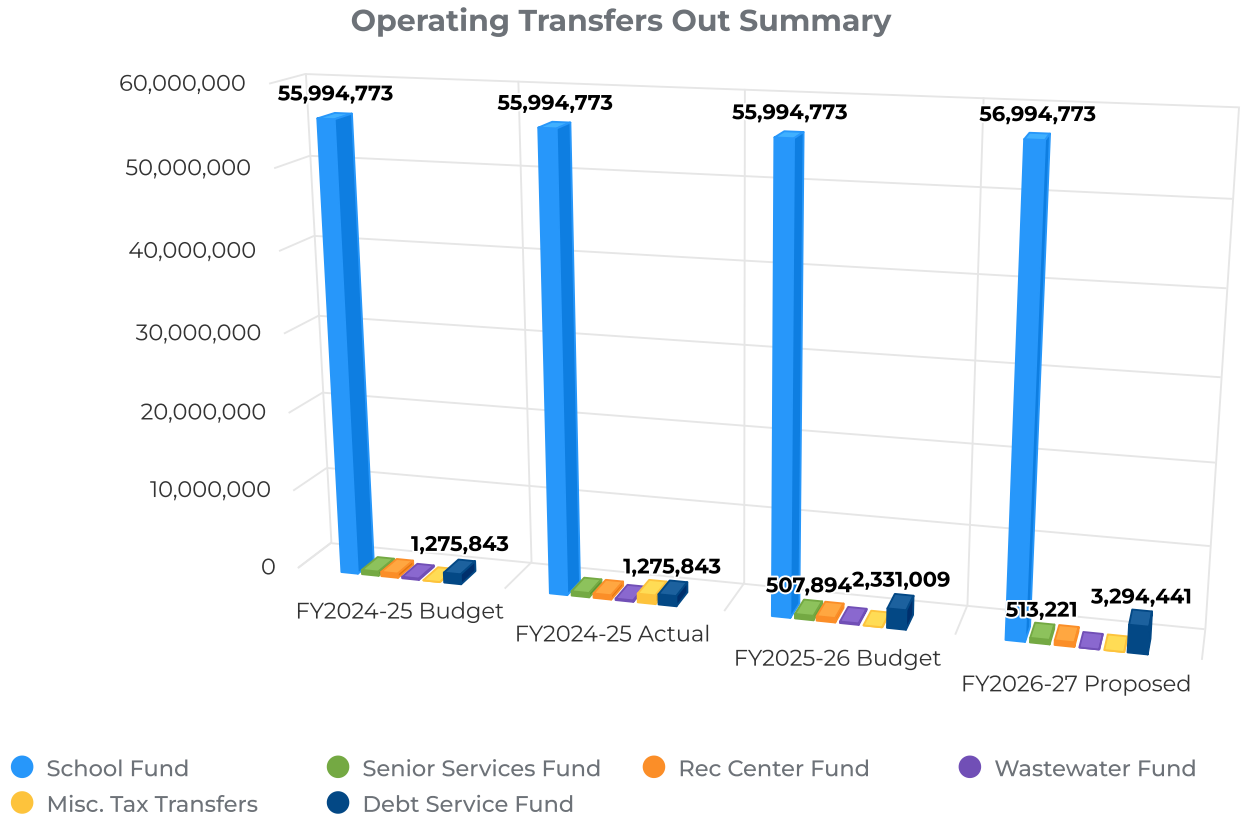
Operating Transfers Out

This section of the Town's General Fund Budget is reserved for Property Tax Revenue to be allocated to support other Governmental Operating Funds of the Town. These would include the School Department Operating Fund, the Senior Services Fund, the Community Recreation Center Fund, the Debt Service Fund & the Wastewater Enterprise Fund.

To support the FY 2026-2027 School Department's budget, the Town Manager is proposing to level fund the Property Tax Transfer, from what is being provided in the current Fiscal Year at $55,994,773.

Increases in the tax needed over the current fiscal year to support operations associated with the Community Recreation Center Fund are proposed in the amount of $53,112, while the Senior Services Fund is proposing an increase in the amount of the transfer by $5,327. The proposed transfer to the Debt Service Fund is increasing by $963,432, to $3,294,441 for FY 2026-27. This is directly related to the costs of the second year of Bond Anticipation Notes for the new high school project.

As part of the FY2026-27 Preliminary Adopted Operating Budget, the Town Council approved an amendment which increased the Operating Tax Transfer Out to Support School Operations in the amount of $1,000,000. Overall, this increases the tax transfer to support the South Kingstown School Department by $1,000,000 to $56,994,773 for FY2026-27.



Use of Unassigned Fund Balance

Fund Balance

In May 2016, the Town Council amended the Fund Balance Policy, originally adopted in June 2011, which now states in part, “the Town will maintain an unassigned fund balance in the range of 10% to 17% of the General Fund.” For this purpose, the general fund budget shall include the municipal and transfers-out to support other funds, with the majority of these funds supporting the school department. The Preliminary Adopted Operating Budget for FY 2026-2027 includes the use of $2,079,479 of the Town’s Unassigned Fund balance, which is an increase from the current year, which was budgeted at $1,659,066.

General Fund Unassigned Fund Balance vs. General Fund Operating Revenues or Expenditures

The General Fund will close the 2024-2025 fiscal year with an audited Unassigned Fund Balance of $18,061,190 or 19.36% of the Adopted General Fund Operating Revenues for FY 2025-2026. General Fund Operating Revenues are made up of total general fund revenues and all Operating Transfers Out to the following funds to support operations:

- School Operating Fund
- Senior Services Fund
- Community Recreation Center Fund
- Debt Service Fund

The Governmental Finance Officers Association (GFOA) in October 2009 issued a Best Practices memorandum entitled *Appropriate Level of Unassigned Fund Balance in the General Fund* that states in part:

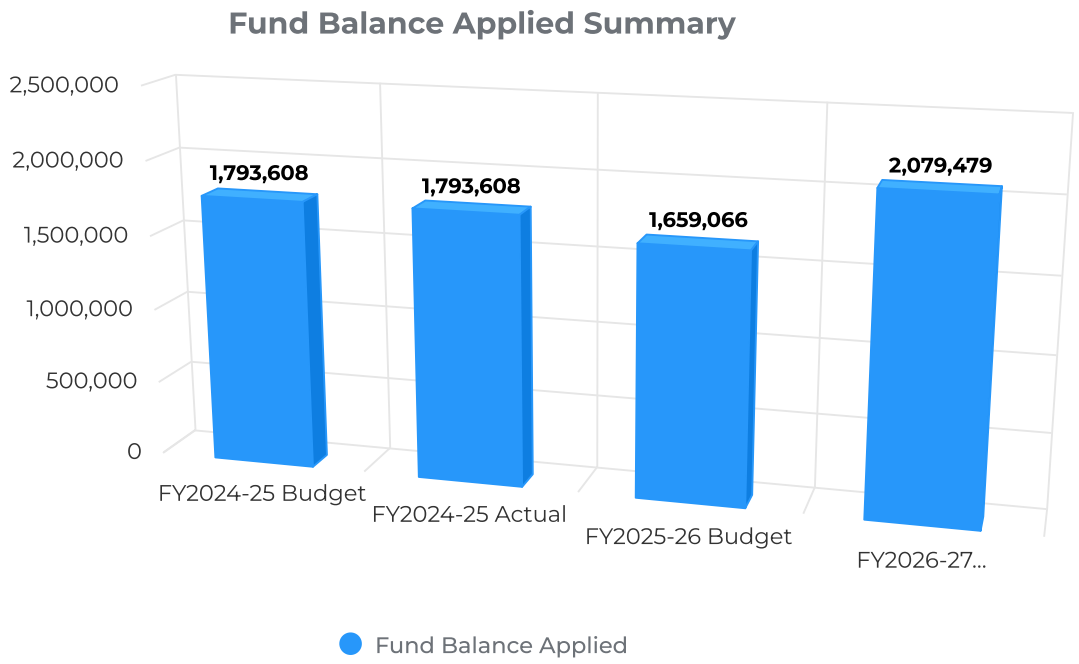
“GFOA recommends, at minimum, that general-purpose governments, regardless of size, maintain an unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures (16.67%).”

To meet this best management guideline, an unrestricted fund balance of $15,553,144 (16.67%) would be necessary as of June 30, 2025. The Town's actual unrestricted fund balance is coming in higher than this by $2,508,046 at $18,061,190. The value of a municipality's unassigned fund balance is a key indicator used by rating agencies in evaluating the financial status of a community. Presented below is a table detailing the value of the General Fund’s Unassigned Fund Balance (UFB) as of June 30, 2025, and a projected balance into fiscal year 2026-2027, based on the potential for additional fund balance funds forwarded to operations to assist in offsetting the costs associated with new collective bargaining agreements.

Unassigned Fund Balance, June 30, 2025	**$18,061,190**
Fund Balance as a % of FY2025-26 Operating Revenues	**19.36%**
FY2025-26 Operating Surplus (Projected)	$1,550,553
Funds Forwarded to Finance Operations — FY2027	($2,079,479)
Est. Un-audited Unassigned Fund Balance, June 30, 2026	**$17,532,264**
Est. Fund Balance as a % of FY2026-27 Operating Revenues	**18.07%**

Aa1 Bond Rating

The Town of South Kingstown is one of only five municipalities in the State of Rhode Island with an Aa1 Bond Rating.



Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Property Taxes	$76,991,305	$79,090,751	$55,096,600	$79,427,703	$81,253,372
State Aid - Town	$6,000	$6,000	-	$6,000	$6,000
Licenses & Permits	$1,677,141	$1,742,141	$1,228,255	$1,924,831	$1,820,670
Operating Transfer In	$207,955	$657,909	$657,909	$657,909	$866,627
Operating Transfers Out	-$58,209,958	-$59,276,569	-$33,427,532	-$59,276,569	-$61,294,440
Fund Balance Applied	$1,793,608	$1,659,066	-	$1,659,066	$2,079,479
State/ Federal Aid	$6,627,097	$6,667,707	$4,252,278	$6,940,221	$7,057,209
Usage Fees	-	-	$215	$217	-
Dept. Revenues/Fines/Charges	$2,986,972	$2,579,832	$1,994,852	$2,448,236	$2,978,757
Miscellaneous Grants	-	-	$9,742	$9,742	$5,000
Revenue from Investments	$665,000	$896,799	$778,630	$1,300,000	$950,000
Miscellaneous Revenue	-	-	$558	$558	$500
Federal Grants - Operating	-	-	$22,925	$31,699	$31,500
Total Revenues	**$32,745,120**	**$34,023,636**	**$30,614,432**	**$35,129,615**	**$35,754,674**

Future Use of Real Estate Conveyance Tax Revenue

Conveyance Fee Income Summary:

In 1998, the Town Council established a policy to dedicate 77.3% of all local revenue generated (on the 1997-1998 basis) to the Open Space Reserve Fund to support the purchase of open space and critical natural habitat. Funds held in this reserve may be used for direct acquisition projects or to pay down debt service costs associated with general obligation bonds used for open space land purchases. Based on projects approved and currently underway, the estimated available balance as of June 30, 2023, will be $1,260,584.

Two changes to the Real Estate Conveyance Tax program were adopted in the FY 2020-2021 CIP. First, the allocation of new funds (77.3% above the 1998 basis) will be evenly divided between the Open Space Reserve Fund and the Affordable Housing Trust Fund. In other words, each fund would receive 38.65% of the annual revenue on the 1998 basis. The second change was a reduction in the 22.7% of new funds previously committed to the undesignated fund balance each year and the establishment of a new fund – the Village Infrastructure Fund – to support matching grants for infrastructure projects proposed by citizens and civic organizations that otherwise meet the requirements of the Town Capital budget program. The Village Infrastructure Fund is proposed to be capitalized with $10,000 annually from FY 2024-25 through FY 2029-30. An estimated $225,000 in available funding is projected over the six-year term of the CIP for future use through the Town Open Space Acquisitions & Town Affordable Housing. Additionally, $60,000 is estimated in available funding over the next six-year term of the CIP for Village Infrastructure.

With the adoption of the fiscal year 2024-2025 Capital Improvement Plan, a one-year change was implemented regarding the breakdown of the annual distribution of these funds. For FY2024-25, a contribution of the annual debt service expenses related to open space was contributed at $208,088, the next was the annual contribution to the Town's General Fund as revenue supporting operations in the amount of $166,000. The balance of revenue to be collected would be applied to the Affordable Housing Fund, which was budgeted at $226,000.

With the adoption of the fiscal year 2026-2027 Capital Improvement Plan, the Town Council sought to continue the allocation practice implemented in the prior fiscal year, with the plan being to continue with this plan until altered by a future council. The Town Council has made affordable housing a primary focus and an initiative to be addressed by the Town of South Kingstown.

FY2026-27 Town Council Adopted Real Estate Conveyance Income Allocation:

Within the Town Council Adopted Capital Improvement Program for Fiscal Year 2026-2027 is a continuation of the allocation, as adopted within the current fiscal year, FY2025-26.

A summary of the Open Space Acquisition, Affordable Housing, and Village Infrastructure programs income and expense projections over the six-year term of the FY 2026-2027 through 2031-2032 Capital Improvement Program is presented below:

Conveyance Fee Income, 5-Year Average

	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	5-Year Average
Conveyance Fee Rev. Collected	744,847	745,122	543,348	601,147	840,040	**694,901**

Open Space, Affordable Housing & Village Infrastructure Programs

	FY2026 Budget	FY2027 Adopted	6-Year CIP Total
Revenue Statement			
RE Conveyance Fee (General Fund)	166,000	166,000	996,000
Debt Service Fund	205,288	35,788	35,788
Open Space Fund	0	0	0
Village Infrastructure	0	0	0
Affordable Housing Fund	228,800	493,113	3,137,618
Total RE Conveyance Revenue (Projected)	**600,088**	**694,901**	**4,169,406**

Projected Fund Balance Statement — Open Space, Affordable Housing & Village Infrastructure

	FY2025-26 Budget	FY2026-27 Adopted	6-Year CIP Total
Open Space Fund			
Fund Balance-Opening	1,441,029	1,441,029	1,091,029
Revenues (Projected)	434,088	528,901	528,901
Expenses (Projected)	-784,088	-528,901	-528,901
Fund Balance (Projected)—Ending	**1,091,029**	**1,091,029**	**1,091,029**
Affordable Housing Fund			
Fund Balance-Opening	490,102	268,902	2,877,619
Revenues (Projected)	228,800	493,113	528,901
Expenses (Projected)	-450,000		
Fund Balance (Projected)—Ending	**268,902**	**762,015**	**3,406,520**
Village Infrastructure Fund			
Fund Balance-Opening	36,804	26,163	0
Revenues (Projected)	0	0	0
Expenses (Projected)	-10,641	-15,000	0
Fund Balance (Projected)—Ending	**26,163**	**11,163**	**0**

Fair Share Development Fees

Fair Share Development Fees

Fair Share Development Fees are collected on new residential construction and are incorporated into the proposed debt service schedule, related to the repayment of Open Space General Obligation Debt. These funds are used to lessen the impact of debt service payments on the property tax rate.

There are two specific and independent purposes for the collection of Fair Share Development Fees:

- **Educational:** These fees are used to offset debt service requirements related to the cost of school facilities expansion necessary to meet the needs of new residents.
- **Recreational:** These fees are used for meeting municipal costs associated with the purchase and development of new recreational facilities, or the expansion of existing facilities.

Fair Share Development Fees are assessed for all new residential construction within the Town, with fees paid at the time a certificate of occupancy is issued. The Fair Share Development Fee Program's Projected Unassigned Fund Balance Value and Projected Fee Use Schedules are presented below:

Fair Share Development Fee Income, 5-Year Average

	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	5-Year Average
Fair Share Development Fee Rev. Collected	291,631	315,612	245,784	212,792	271,075	**267,379**

Fair Share Development Fees

Fair Share Fees — By Type	FY2026	FY2027	6-Year CIP Total
Fair Share Fees — Recreation Related			
Fund Balance - Beginning	82,051	349,430	1,686,324
Recreation — Revenue	267,379	267,379	267,379
Recreation — Expense	0	0	0
Fund Balance — Ending	**349,430**	**616,809**	**1,953,703**
Combined Fund Balance - Ending	**349,430**	**616,809**	**1,953,703**

The specific requirements for payment of these fees are provided in the Town's Zoning Ordinance, *Article 11, Section 1101*, and the Subdivision and Land Development Regulations, *Article III Section D.* The values of Fair Share Development Fees are reviewed and updated on an annual basis through the Capital Improvement Program. The revenue generated from these development fees is earmarked for two types of facilities: educational facilities (which have been discontinued) and those for open space, conservation, park, and recreational land.

Educational Facilities

An Educational Fair Share Fee, which in prior years, provided partial reimbursement of capital costs associated with the development of new school facilities. The fee was collected at the time a certificate of occupancy was issued for all new residential structures. Income from the collection of Educational Fair Share Fees was used to pay down the cost of debt service associated with general obligation bonds issued for construction of the Broad Rock Middle School. While we have not recommended re-instituting fair share fees associated with improvements to our educational facilities at this time, it should be noted that fees will likely need to be re-instituted in a future CIP.

Open Space, Conservation, Park, and Recreational Land

This component provides for the acquisition of open space and/or conservation land to meet town open space standards, as described in the Comprehensive Community Plan. Fees collected are also used to acquire land for active recreation facilities and the development of these properties.

Also presented in this element is documentation relative to exemptions from the payment of Fair Share Fees for affordable housing units as required in the Zoning Ordinance, *Article 11, Section 1101 D. Fee Exemptions*.

Determination of FY 2026-2027 Fair Share Development Fees

Educational Facilities

During FY 2017-2018, because the debt for prior school projects had been retired, and our student population is declining, the Council determined that there was insufficient justification for continuing to collect Educational Facilities Fair Share Fees. Educational Facilities Fair Share Fees have not been collected since June 30, 2017. At this point, we do not recommend re-instituting education fair share fees. However, as the costs associated with the school facilities improvement program are solidified, we anticipate asking the Council to reinstate the fees in a future CIP.

Open Space, Conservation, Park, and Recreational Land

For FY 2026-2027, the Capital Improvement Program was adopted to continue utilization of the current methodology for calculation of the fee per dwelling unit for open space, conservation, park, and recreation land and/or facilities. The methodology is evaluated annually, including values related to estimated persons per household and the value of land within the community. It is also proposed to continue to use a two-tiered fee based on occupancy type and expected average household size. The two-tier fee structure includes a base fee for a typical single-household detached structure and an alternate fee for a reduced occupancy basis for housing units with two or fewer bedrooms.

Revenues by Revenue Source

Revenues by Revenue Source

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Property Taxes		$76,991,305	$79,090,751	$55,096,600	$81,253,372
Current Taxes	10100000-411010	$75,682,607	$77,912,053	$53,140,068	$80,029,352
1st Year Prior - Real Estate	10100000-411020	$530,000	$400,000	$586,663	$451,500
2nd Year Prior - Real Estate	10100000-411030	-	-	$56,445	-
3rd Year Prior - Real Estate	10100000-411040	-	-	$14,026	-
4th Year Prior - Real Estate	10100000-411050	-	-	$381	-
4th Year Prior - Motor Vehicle	10100000-411150	-	-	$256	-
5th Year Prior - Motor Vehicle	10100000-411160	-	-	$522	-
6th Year Prior - Motor Vehicle	10100000-411170	-	-	$1,354	-
7th Year Prior & Older - MV	10100000-411180	-	-	$285	-
Current Year - Tangibles	10100000-411210	-	-	$774,564	-
1st Year Prior - Tangibles	10100000-411220	-	-	$6,424	-
2nd Year Prior - Tangibles	10100000-411230	-	-	$972	-
3rd Year Prior - Tangibles	10100000-411240	-	-	$674	-
4th Year Prior - Tangibles	10100000-411250	-	-	$925	-
5th Year Prior - Tangibles	10100000-411260	-	-	$650	-
6th Year Prior - Tangibles	10100000-411270	-	-	$228	-
7th Year Prior & Older - TNG	10100000-411280	-	-	$1,750	-
Interest On Taxes	10100000-412010	$350,000	$350,000	$164,897	$325,000
Collection Fees	10100000-412020	-$1,750	-$1,750	-$2,510	-$4,000
South County Hospital	10100000-413010	$185,000	$185,000	$127,226	$170,000
South Kingstown Housing Auth.	10100000-413010	$24,979	$24,979	-	$11,500
Camp Jori	10100000-413010	$7,900	$7,900	$5,166	$5,200
SK Land Trust	10100000-413010	$5,000	$5,000	$3,953	$4,000
Lacasa Apartments (G) (J)	10100000-413010	$47,049	$47,049	$54,434	$54,400
Bayberry Courts	10100000-413010	$7,920	$7,920	$7,920	$7,920
Stone Soup Affordable Units	10100000-413010	$2,600	$2,600	$2,915	$3,500
Indian Run	10100000-413010	$150,000	$150,000	$146,411	$195,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
State Aid - Town		$6,000	$6,000	-	$6,000
State Grants - Operating	10120000-450200	$6,000	$6,000	-	$6,000
Licenses & Permits		$1,677,141	$1,742,141	$1,228,255	$1,820,670
Town Clerk Bus License & Fees	10113000-430130	$1,200	$1,200	$825	$1,350
Alcohol	10113000-430130	$53,200	$56,140	$56,445	$57,800
Victuals	10113000-430130	$6,000	$6,000	$6,200	$6,000
Bingo	10113000-430130	$300	$300	$185	$300
Sunday	10113000-430130	$5,700	$5,800	$6,550	$6,500
Tourist	10113000-430130	$4,090	$4,090	$2,470	$4,090
Junk	10113000-430130	$100	$100	$100	$100
Parks	10113000-430130	$3,540	$3,540	$3,420	$3,400
Peddler	10113000-430130	$110	$110	$110	$110
Dance	10113000-430130	$1,000	$1,000	$850	$1,000
Firearms	10113000-430130	$165	$165	$10	$165
Detective	10113000-430130	$450	$450	$300	$300
Bowling Alley	10113000-430130	$480	$480	$480	$480
Building Permits	10117000-430140	$405,000	$455,000	$314,194	$500,000
Electrical Permits	10117000-430140	$56,000	$60,000	$36,042	$60,000
Plumbing Permits	10117000-430140	$24,000	$25,000	$16,300	$25,500
Mechanical Permits	10117000-430140	$75,000	$75,000	$51,297	$75,000
Sign Permits	10117000-430140	$400	$450	$675	$1,000
Zoning Filing Fee	10117000-430140	$9,000	$9,000	$4,175	$6,500
Building Code Filing	10117000-430140	$225	$225	$75	$225
Zoning Certificate	10117000-430140	$600	$1,000	$1,620	$2,000
Bldg Inspector License & Fees	10117000-430140	-	-	$7,800	$5,500
Vitals Copies	10113000-430150	$36,000	$36,000	$22,961	$38,000
Recording/Filing	10113000-430150	$250,000	$250,000	$138,009	$220,000
Probate Fees & Notices	10113000-430150	$64,000	$64,000	$27,603	$64,000
Dog Licenses	10113000-430150	$8,000	$8,000	$1,094	$7,000
Marriage Licenses	10113000-430150	$1,400	$1,400	$752	$1,400
Other Misc (Hunting & Fishing)	10113000-430150	-	-	$8	-
Land Evidence	10113000-430150	$9,000	$9,000	$6,839	$9,000
Real Estate Conveyance Fees	10113000-430160	$166,000	$166,000	$226,114	$166,000
Dish Network	10100000-430170	-	-	$27,372	$45,000
Cingular (Was AT&T)	10100000-430170	$39,007	$45,000	$30,087	$50,000
PCS Metro Public Svc Bldg	10100000-430170	$18,207	$18,500	$12,695	$21,400
Verizon/Comm Perry	10100000-430170	$16,776	$17,000	$10,584	$18,000
New Cingular/AT&T Kingstown Rd	10100000-430170	$36,687	$36,687	$22,968	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Verizon-Kingstown Rd	10100000-430170	-	-	$1,500	$38,500
Agricultural Field Lease	10100000-430170	$2,500	$2,500	-	$6,000
SC Hospital - Parking	10100000-430170	$6,892	$6,892	$7,030	$7,000
Marina Park Assoc	10100000-430170	$32,882	$32,882	$16,765	$28,700
Stone Cove Marina	10100000-430170	$84,548	$84,548	$48,437	$84,500
Ram Point Marina	10100000-430170	$84,953	$84,953	$49,496	$84,850
Pt Judith Yacht Club	10100000-430170	$59,027	$59,027	$33,930	$59,000
URI Sailing Club	10100000-430170	$17,067	$17,067	$17,579	$17,500
Hanson's Pub	10100000-430170	$97,635	$97,635	$16,310	$97,500
Operating Transfer In		$207,955	$657,909	$657,909	$866,627
Interfund Computer Services	10114000-440025	$39,869	-	-	-
PDOB Fund	10100000-490302	-	$24,800	$24,800	$25,792
Senior Services Fund	10100000-490304	-	$83,883	$83,883	$85,534
Neighborhood Guild Fund	10100000-490306	-	$132,707	$132,707	$136,688
Recreation Center Fund	10100000-490308	-	$161,706	$161,706	$166,557
Open Space Reserve Fund	10190003-490404	-	-	-	$291,036
Water Fund	10100000-490702	-	$857	$857	$857
Wastewater Fund	10100000-490704	-	$2,571	$2,571	$2,571
Transfer From Healthcare	10100000-490802	-	$76,500	$76,500	-
School Field Maintenance	10140000-491003	$96,527	$101,000	$101,000	$83,707
School Resource Officer	10120000-491011	$71,559	$73,885	$73,885	$73,885
Operating Transfers Out		-$58,209,958	-$59,276,569	-$33,427,532	-$61,294,440
School Fund	10100000-498110	-$55,994,773	-$55,994,773	-$32,663,618	-$56,994,773
Senior Services Fund	10100000-498304	-$524,721	-$507,894	-$507,894	-$513,221
Comm Rec Center Operate	10100000-498308	-$410,621	-$438,893	-$256,021	-$492,005
Debt Service Tax Transfer	10100000-498400	-$1,275,843	-$2,331,009	-	-$3,294,441
Wastewater Operations	10100000-498704	-$4,000	-$4,000	-	-
Fund Balance Applied		$1,793,608	$1,659,066	-	$2,079,479
Designated F/B - CIP	10100000-499040	$1,793,608	$1,659,066	-	$2,079,479
State/ Federal Aid		$6,627,097	$6,667,707	$4,252,278	$7,057,209
PILOT - Federal Aid	10100000-414010	$8,000	$8,000	-	$7,600

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
State PILOT Program	10100000-420010	$186,342	$180,975	$188,759	$169,364
Public Services Corp Tax	10100000-420011	$418,487	$433,444	$458,195	$385,923
Meals & Beverage Tax	10100000-420012	$1,304,226	$1,245,709	$906,933	$1,354,785
State Library General Aid	10150000-420015	$232,864	$251,981	$128,516	$251,849
State Library Endowment Aid	10150000-420016	$20,955	$22,962	$23,424	$23,424
MV Excise Tax Phase-Out	10100000-420017	$3,930,455	$3,930,455	$2,000,445	$4,000,889
Hotel Tax	10100000-420018	$321,941	$382,802	$334,361	$651,746
Cannabis Local Tax	10100000-420021	-	-	$266	$250
State Tangible Reimbursement	10100000-420022	$203,827	$211,379	$211,379	$211,379
Usage Fees		-	-	$215	-
Interest On Delinquent Payt	10100000-418130	-	-	$215	-
Dept. Revenues/Fines/Charges		$2,986,972	$2,579,832	$1,994,852	$2,978,757
Motor Vehicle Violations	10113000-430180	$45,000	$45,000	$37,786	$45,000
Court Fees - Town	10113000-430180	$10,000	$10,000	$12,185	$12,000
Municipal Court Fines	10113000-430180	$15,000	$15,000	$825	$2,000
Parking Tickets	10113000-430180	$40,000	$40,000	$24,075	$40,000
Min Housing Lien/Penalties	10113000-430180	$9,000	$5,000	$2,700	$5,000
Planning Department	10116000-440005	$5,000	$5,000	$13,020	$12,000
Copy Charge	10100000-440010	$2,500	$2,500	$1,781	$2,500
GIS Program Revenue	10116005-440020	$200	$200	$3	$200
Miscellaneous - Town	10100000-440030	$575,000	$50,000	$887	$20,000
ChargePoint Charging Stations	10100000-440030	$630	$630	-	-
Tax Collector Lien Cert	10100000-440030	$15,000	$15,000	$3,925	$15,000
Town Clerk Copies & Maps	10113000-440030	$3,000	$3,000	$1,523	$2,500
Finance Misc	10114000-440030	-	-	$1	-
State Of RI Beach Receipts	10114000-440030	$44,500	$48,500	-	$51,000
Narragansett Police Patrols	10120000-440030	$8,000	$8,000	-	$8,000
Pub Works Row Permits	10130000-440030	$1,200	$1,200	$630	$1,200
Pub Works Licenses	10130000-440030	$1,000	$1,000	$925	$1,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Pub Wrk Soil Erosion Run Off	10130000-440030	$11,000	$11,000	$7,350	$11,000
Detail Admin Fees	10120000-440100	$1,500	$1,800	$1,401	$2,200
District Court Fines	10120000-440100	$200	$100	$55	$100
Fingerprint Fees	10120000-440100	$600	$600	$220	$350
VIN Fees	10120000-440100	$10,000	$10,000	$7,460	$13,000
State Fines	10120000-440100	$45,000	$50,000	$57,882	$70,000
Misc Police	10120000-440100	$1,500	$1,500	$1,313	$2,000
Vehicle Use	10120000-440100	$125,000	$100,000	$78,081	$125,000
Copies	10120000-440100	$5,500	$5,500	$4,306	$5,500
Constable Cost Share	10120000-440100	$3,480	$3,000	$3,240	$3,000
EMS Billing Services	10122001-440105	$1,000,000	$1,185,000	$1,185,000	$1,514,408
EMS Medical Stand By Fees	10122001-440107	$1,000	$1,000	$49	$100
Communications Dept Revenue	10121000-440115	$2,502	$2,502	$1,777	$2,502
Narragansett - Dog Pound	10120073-440130	$70,500	$70,500	$70,500	$70,500
Animal Control Fees	10120071-440135	$700	$700	$340	$700
Dog/Cats Licenses And Fines	10120071-440140	$4,700	$4,700	$2,117	$3,500
Boat Mooring Fees	10140090-440145	$38,500	$38,500	$2,153	$42,000
Park Rental Revenue	10140000-440200	$39,000	$41,000	$36,731	$51,000
Town Beach Parking	10140000-440205	$284,300	$260,590	$145,429	$297,540
Misc Beach Receipts	10140000-440210	$7,350	$7,720	$1,650	$11,620
Recreation Department Revenue	10140000-440215	$135,220	$124,670	$69,912	$138,140
Recreation Self-Supp Programs	10140000-440220	$235,300	$216,500	$168,856	$214,475
Rec Dept - Outside Sponsors	10140000-440230	$1,700	$1,700	-	$1,700
Stepping Stone Hazard Trust	10140000-440235	$20,000	$20,000	$15,917	$21,702
Stepping Stone Creative Act.	10140000-440240	$69,120	$69,120	$31,196	$51,170
Stepping Stone Self-Support	10140000-440245	$4,800	$4,800	-	$4,850
Narragansett Library Assoc	10150000-440350	$54,000	$60,000	-	$65,000
Kingston Free Library	10150000-440350	$29,500	$30,000	-	$32,000
Nathaniel/Mabel Smith Fund	10150000-440350	$3,390	$3,500	-	$3,600
Library Fines	10150000-440360	$100	$100	$62	$100

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Library Fines	10150000-440360	$1,180	$600	$459	$600
Library Fines	10150000-440360	$5,300	$3,100	$1,131	$2,000
Miscellaneous Grants		-	-	$9,742	$5,000
Miscellaneous Grants	10122001-451110	-	-	$9,742	$5,000
Revenue from Investments		$665,000	$896,799	$778,630	$950,000
Investment Income	10100000-460010	$665,000	$896,799	$830,831	$950,000
GASB 31 Change	10100000-460500	-	-	-$52,202	-
Miscellaneous Revenue		-	-	$558	$500
Miscellaneous Revenue	10122001-470010	-	-	$558	$500
Federal Grants - Operating		-	-	$22,925	$31,500
Federal Grants - Operating	10120000-450100	-	-	$22,925	$31,500
Total Revenues		**$32,745,120**	**$34,023,636**	**$30,614,432**	**$35,754,674**

General Fund Expenditure - Summary

This portion of the budget is composed of the following components:

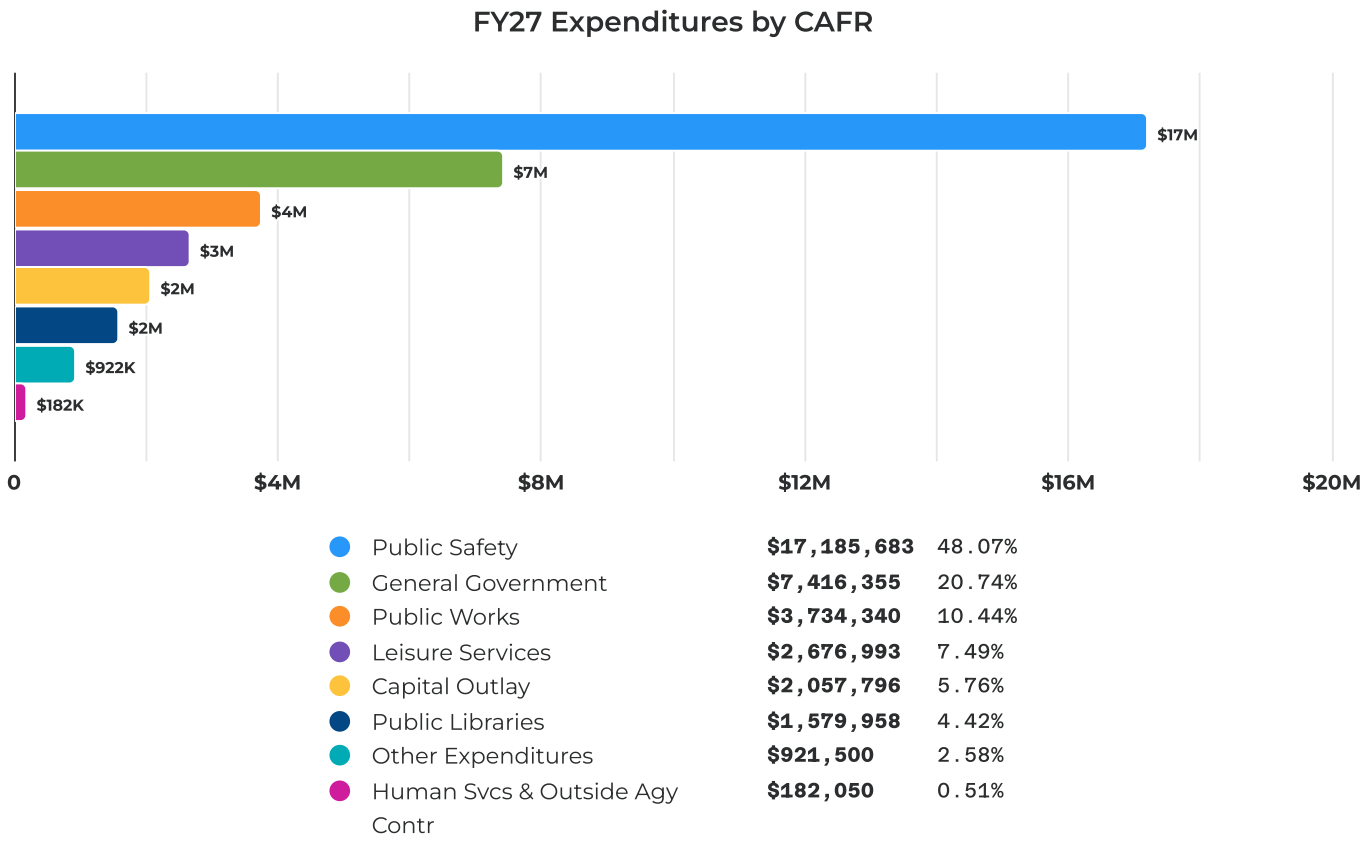
1) General Government
2) Public Safety
3) Public Services
4) Leisure Services
5) Public Libraries
6) Other Expenditures
7) Employment Benefits
8) Human Services & Outside Agencies
9) Capital Outlay

The General Fund expenditures for FY 2026-2027 are proposed to be $1,731,038 greater than the current fiscal year (5.09%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $1,038,905.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are up $209,781.
- An increase of $74,496 to $2,057,796 for Capital Outlay, up from the adopted amount of $1,983,300 from FY.
- The estimated costs of year 2 of the Bond Anticipations Notes on the High School Construction Project is $3,356,250, which is an increase of $1,694,761. Overall, the tax transfer to support the Debt Service fund is proposed to increase by $963,432 or 41.33%.
- The allocation proposed to support Contributions to Human Services & Outside Agencies is $182,050, which represents an increase of 0.00%, compared to FY2025-26.

The tax transfer proposed to support the South Kingstown School Department is level funded, compared to the current fiscal year at $55,994,773.

Expenditures by CAFR



Expenditures by CAFR

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Government	$6,399,243	$7,107,704	$4,071,625	$6,943,525	$7,416,355
Public Safety	$15,503,003	$16,267,280	$9,222,389	$16,093,848	$17,185,683
Public Works	$3,442,002	$3,600,039	$2,286,995	$3,550,463	$3,734,340
Leisure Services	$2,568,808	$2,465,948	$1,611,474	$2,458,164	$2,676,993
Public Libraries	$1,506,113	$1,535,315	$887,815	$1,455,712	$1,579,958
Other Expenditures	$987,827	$882,000	$838,536	$916,500	$921,500
Employment Benefits	$112,141	-	-	-	-
Human Svcs & Outside Agy Contr	$182,050	$182,050	$182,050	$182,050	$182,050
Capital Outlay	$2,043,935	$1,983,300	$1,983,300	$1,983,300	$2,057,796
Total Expenditures	**$32,745,121**	**$34,023,636**	**$21,084,184**	**$33,583,562**	**$35,754,674**

Expenditures by Sub Department

Expenditures by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Town Council		$33,405	$33,381	$19,699	$33,399
Part-Time Salaries	10111001-511002	$16,000	$16,000	$9,200	$16,000
FICA	10111001-522250	$1,160	$1,136	$704	$1,192
Non-Major Technology Reserve	10111001-530044	$4,695	$4,695	$4,695	$4,657
Professional Services	10111001-530111	$11,050	$11,050	$5,100	$11,050
Miscellaneous Expenses	10111001-580100	$500	$500	-	$500
Budget Referendum		$15,256	$15,256	-	$15,756
Seasonal Salaries	10111003-511003	$4,500	$4,500	-	$4,500
Overtime	10111003-511004	$1,500	$1,500	-	$1,500
FICA	10111003-522250	$115	$115	-	$115
Stipends Boards/Commissions	10111003-530002	$3,150	$3,150	-	$3,150
Police Detail (Departmental)	10111003-530015	$500	$500	-	$1,000
Advertising	10111003-538012	$400	$400	-	$400
Printing Expenses	10111003-538022	$4,500	$4,500	-	$4,500
Office Materials & Supplies	10111003-540012	$261	$261	-	$261
Miscellaneous Expenses	10111003-580100	$330	$330	-	$330
Legal Staff		$267,223	$275,240	$400,315	$330,227
Legal Fees - General Solicitor	10111005-530112	$124,212	$127,938	$127,938	$131,137
Legal Fees - Labor	10111005-530113	$22,151	$22,816	$146,605	$70,000
Legal Fees - Prosecution	10111005-530114	$44,303	$45,632	$45,632	$46,773
Legal Fees - Planning and Spec	10111005-530115	$73,234	$75,431	$75,431	$77,317
Legal Fees - Labor Relations	10111005-530116	$3,323	$3,423	$4,709	$5,000
Probate Judge		$15,536	$15,536	$9,285	$16,150
Part-Time Salaries	10111007-511002	$15,000	$15,000	$8,625	$15,000
FICA	10111007-522250	$536	$536	$660	$1,150
Town Manager		$610,542	$607,487	$338,719	$610,719
Full-Time Employees	10112001-511001	$363,126	$377,077	$213,437	$384,186
Part-Time Salaries	10112001-511002	$20,135	$21,850	$12,430	$22,395
Longevity	10112001-511006	$4,734	$10,752	$3,897	$4,459
FICA	10112001-522250	$29,274	$29,645	$17,058	$31,239

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Municipal Employees Retirement	10112001-522300	$47,953	$51,703	$30,707	$49,890
State Retirement Defined Cont.	10112001-522301	$2,930	$2,993	$2,155	$3,867
Medical Insur-Active Employees	10112001-522818	$20,268	$22,819	$11,654	$23,509
Medical Insur-Retirees	10112001-522820	-	-	$3,500	$6,000
Dental Insur-Active Employees	10112001-522822	$848	$877	$528	$856
Insurance Buyback	10112001-522840	$7,863	$7,863	$4,505	$7,863
Life Insurance	10112001-522850	$291	$291	$166	$291
Non-Major Technology Reserve	10112001-530044	$5,141	$5,141	$5,141	$6,340
Professional Services	10112001-530111	$60,000	$28,498	$630	$20,000
Pooled Training Fund	10112001-530801	$375	$375	$1,775	$375
Telephone	10112001-532000	$500	$500	$235	$500
Motor Vehicles Maintenance	10112001-534010	-	-	-	$500
Computer/Software Maintenance	10112001-534016	$1,250	$1,250	$5,693	$2,500
Advertising	10112001-538012	$50	$50	-	$150
Printing Expenses	10112001-538022	$200	$200	-	$200
Licenses And Dues	10112001-538030	$300	$300	$845	$1,000
Office Materials & Supplies	10112001-540012	$400	$400	$216	$400
Books And Publications	10112001-540020	$550	$550	$569	$600
Motor Vehicle Materials & Supp	10112001-540028	$500	$500	$68	$200
Fuels And Lubricants	10112001-540040	$2,500	$2,500	$512	$1,500
Office Equipment	10112001-550004	$400	$400	-	$400
Miscellaneous Expenses	10112001-580100	$25,000	$25,000	$7,448	$25,000
League of Cities & Towns	10112001-580104	$15,955	$15,955	$15,551	$16,500
Personnel Administration		$208,021	$218,880	$141,323	$260,300
Full-Time Employees	10112003-511001	$82,617	$84,770	$52,050	$95,943
Part-Time Salaries	10112003-511002	$46,436	$49,626	$29,295	$52,887
Overtime	10112003-511004	-	-	$292	-
Longevity	10112003-511006	$947	$1,061	$1,034	$1,652
FICA	10112003-522250	$9,613	$9,688	$6,103	$11,300
Municipal Employees Retirement	10112003-522300	$16,946	$18,300	$11,092	$19,412

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
State Retirement Defined Cont.	10112003-522301	$1,316	$1,344	$821	$1,505
Medical Insur-Active Employees	10112003-522818	$20,268	$22,394	$11,665	$22,999
Dental Insur-Active Employees	10112003-522822	$848	$877	$452	$856
Life Insurance	10112003-522850	$102	$204	$59	$204
Non-Major Technology Reserve	10112003-530044	$1,853	$1,916	$1,916	$2,343
Pooled Training Fund	10112003-530801	$125	$300	$300	$300
Computer/Software Maintenance	10112003-534016	$14,500	$14,500	$14,500	$37,000
Advertising	10112003-538012	$200	-	-	-
Educational Expenses	10112003-538016	$2,250	$3,500	$3,190	$3,500
Licenses And Dues	10112003-538030	$1,600	$1,000	$897	$1,000
Office Materials & Supplies	10112003-540012	$200	$200	-	$200
Employee Wellness & Support	10112003-540062	$3,500	$3,500	$2,500	$3,500
Employee Retention Initiatives	10112003-540064	$4,500	$5,500	$5,158	$5,500
Office Equipment	10112003-550004	$200	$200	-	$200
Town Clerk		$465,043	$479,681	$253,612	$495,633
Full-Time Employees	10113001-511001	$282,409	$299,184	$157,555	$312,017
Overtime	10113001-511004	$800	$800	$260	$800
Longevity	10113001-511006	$8,387	$6,335	$2,367	$4,223
FICA	10113001-522250	$21,786	$21,734	$11,596	$23,760
Municipal Employees Retirement	10113001-522300	$37,907	$40,907	$21,609	$40,038
State Retirement Defined Cont.	10113001-522301	$3,410	$3,242	$1,687	$3,130
Medical Insur-Active Employees	10113001-522818	$82,158	$73,615	$34,670	$76,481
Medical Insur-Retirees	10113001-522820	-	$5,470	$2,500	$6,000
Dental Insur-Active Employees	10113001-522822	$3,713	$3,225	$1,425	$3,138
Life Insurance	10113001-522850	$425	$405	$215	$405
Non-Major Technology Reserve	10113001-530044	$8,236	$8,952	$8,952	$9,395
Professional Services	10113001-530111	$4,542	$4,542	$3,868	$4,542
Pooled Training Fund	10113001-530801	$500	$500	$500	$500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Office Equipment Maintenance	10113001-534014	$320	$320	-	$320
Computer/Software Maintenance	10113001-534016	$200	$200	$434	$435
Advertising	10113001-538012	$5,000	$5,000	$3,000	$5,000
Travel Expenses	10113001-538014	$1,000	$1,000	$457	$1,000
Educational Expenses	10113001-538016	$750	$750	$1,230	$1,350
Printing Expenses	10113001-538022	$500	$500	-	$500
Licenses And Dues	10113001-538030	$600	$600	$40	$600
Office Materials & Supplies	10113001-540012	$2,000	$2,000	$1,247	$2,000
Uniforms And Other Clothing	10113001-540038	$400	$400	-	-
Canvassing Authority		$149,190	$153,396	$44,180	$150,866
Full-Time Employees	10113005-511001	$54,038	$55,437	$30,551	$57,093
Part-Time Salaries	10113005-511002	$3,853	$2,850	$1,143	$2,850
Seasonal Salaries	10113005-511003	$50,400	$50,400	-	$50,400
Overtime	10113005-511004	$9,645	$9,645	-	$9,645
Longevity	10113005-511006	$947	$1,940	$953	$1,940
FICA	10113005-522250	$5,100	$5,148	$2,673	$5,572
Municipal Employees Retirement	10113005-522300	$7,168	$7,752	$4,256	$7,777
State Retirement Defined Cont.	10113005-522301	$551	$554	$315	$603
Medical Insur-Active Employees	10113005-522818	$4,000	$5,800	-	$600
Dental Insur-Active Employees	10113005-522822	$988	$992	$526	$996
Insurance Buyback	10113005-522840	$4,000	$4,000	$2,292	$4,000
Life Insurance	10113005-522850	$102	$102	$59	$102
Non-Major Technology Reserve	10113005-530044	$1,114	$1,191	$1,191	$1,652
Pooled Training Fund	10113005-530801	$125	$125	$125	$125
Advertising	10113005-538012	$750	$750	-	$1,000
Postage	10113005-538020	$2,000	$2,000	-	$2,000
Printing Expenses	10113005-538022	$250	$250	-	$250
Office Materials & Supplies	10113005-540012	$200	$300	-	$300
Uniforms And Other Clothing	10113005-540038	-	$200	-	-
Miscellaneous Expenses	10113005-580100	$3,960	$3,960	$95	$3,960
Municipal Court		$106,946	$136,562	$61,155	$131,843
Full-Time Employees	10113006-511001	$45,155	$58,119	$25,582	$60,035

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Part-Time Salaries	10113006-511002	$17,005	$15,000	$8,625	$15,000
Overtime	10113006-511004	$5,000	$5,000	$1,125	$5,000
Longevity	10113006-511006	$134	$16	$12	$18
FICA	10113006-522250	$4,844	$5,565	$2,621	$5,778
State Retirement Defined Bene	10113006-522300	$5,904	$7,731	$3,458	$8,092
State Retirement Defined Cont.	10113006-522301	$461	$572	$256	$601
Medical Insur-Active Employees	10113006-522818	$7,471	$22,682	$4,305	$10,438
Dental Insur-Active Employees	10113006-522822	$289	$1,051	$151	$354
Life Insurance	10113006-522850	$85	$105	$49	$105
Police Detail (Departmental)	10113006-530015	$4,400	$4,500	$3,887	$10,000
Non-Major Technology Reserve	10113006-530044	$1,274	$1,296	$1,296	$1,499
Pooled Training Fund	10113006-530801	$125	$125	$125	$125
Computer/Software Maint.	10113006-534016	$10,000	$10,000	$9,363	$10,000
Educational Expenses	10113006-538016	$1,000	$1,000	$300	$1,200
Postage	10113006-538020	$500	$500	-	$500
Office Materials & Supplies	10113006-540012	$100	$100	-	$100
Uniforms And Other Clothing	10113006-540038	$200	$200	-	-
Miscellaneous Expenses	10113006-580100	$3,000	$3,000	-	$3,000
Finance Department		$899,890	$1,025,247	$533,199	$988,286
Full-Time Employees	10114001-511001	$565,337	$582,991	$323,516	$582,578
Part-Time Salaries	10114001-511002	$30,802	$31,599	$19,715	$32,543
Longevity	10114001-511006	$7,872	$9,403	$5,943	$14,100
FICA	10114001-522250	$45,689	$44,877	$26,951	$48,149
Municipal Employees Retirement	10114001-522300	$82,400	$87,882	$47,123	$85,194
State Retirement Defined Cont.	10114001-522301	$6,352	$6,381	$3,570	$6,522
Medical Insur-Active Employees	10114001-522818	$54,710	$82,127	$23,038	$76,269
Medical Insur-Retirees	10114001-522820	$250	$5,500	-	-
Dental Insur-Active Employees	10114001-522822	$2,788	$3,899	$1,829	$2,892
Insurance Buyback	10114001-522840	$13,829	$12,379	$7,781	$12,529
Life Insurance	10114001-522850	$770	$770	$394	$729
Non-Major Technology	10114001-530044	$12,940	$13,312	$13,312	$15,258

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Reserve					
Professional Services	10114001-530111	$9,000	$9,500	$445	$9,500
Pooled Training Fund	10114001-530801	$1,000	$1,000	$1,000	$1,000
Telephone	10114001-532000	$1,080	$1,080	$469	$1,100
Office Equipment Maintenance	10114001-534014	$832	$832	$832	$832
Computer/Software Maintenance	10114001-534016	$650	$63,040	$43,826	$63,040
Advertising	10114001-538012	$350	$350	-	$350
Travel Expenses	10114001-538014	$1,000	$1,000	$73	$750
Educational Expenses	10114001-538016	$2,400	$2,400	$200	$2,400
Printing Expenses	10114001-538022	$18,000	$21,000	$7,857	$23,500
Licenses And Dues	10114001-538030	$775	$775	$655	$700
Office Materials & Supplies	10114001-540012	$3,500	$3,500	$3,119	$3,300
Books And Publications	10114001-540020	$100	$150	$149	$150
Uniforms And Other Clothing	10114001-540038	$1,000	$1,000	-	$1,000
Computer Equipment	10114001-550002	$35,965	$38,000	-	$2,000
Furniture And Furnishings	10114001-550026	$500	$500	$1,400	$1,900
Information Technology		$602,212	$634,722	$386,924	$671,122
Full-Time Employees	10114003-511001	$279,997	$288,525	$166,428	$302,006
Part-Time Salaries	10114003-511002	$3,600	$3,600	-	-
Overtime	10114003-511004	$2,000	$2,000	-	$2,000
Longevity	10114003-511006	$3,246	$3,421	$3,307	$3,612
FICA	10114003-522250	$21,099	$20,933	$12,620	$23,047
Municipal Employees Retirement	10114003-522300	$36,922	$39,319	$22,931	$39,425
State Retirement Defined Cont.	10114003-522301	$3,490	$3,501	$2,059	$3,719
Medical Insur-Active Employees	10114003-522818	$33,354	$36,616	$19,118	$37,553
Medical Insur-Retirees	10114003-522820	$1,250	$3,500	$1,750	$3,500
Dental Insur-Active Employees	10114003-522822	$1,319	$1,360	$695	$1,328
Life Insurance	10114003-522850	$286	$286	$164	$286
Non-Major Technology Reserve	10114003-530044	$3,792	$4,407	$4,407	$4,989
Internet Access	10114003-530066	$8,580	$8,448	$5,094	$6,732
Professional Services	10114003-530111	$19,400	$19,800	$16,867	$20,200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Pooled Training Fund	10114003-530801	$375	$375	$375	$375
Telephone	10114003-532000	$12,492	$12,492	$5,715	$11,568
Office Equipment Maintenance	10114003-534014	$47,825	$62,453	$40,551	$63,275
Computer/Software Maintenance	10114003-534016	$105,480	$105,260	$78,943	$130,351
Advertising	10114003-538012	$100	$100	-	$100
Travel Expenses	10114003-538014	$1,980	$2,700	$600	$2,700
Educational Expenses	10114003-538016	$9,300	$9,300	$1,492	$4,732
Licenses And Dues	10114003-538030	$125	$125	$125	$3,625
Office Materials & Supplies	10114003-540012	$3,000	$3,000	$1,183	$3,000
Uniforms And Other Clothing	10114003-540038	$200	$200	-	-
Computer Equipment	10114003-550002	$3,000	$3,000	$2,500	$3,000
Post Year Audit		$36,440	$40,000	$40,000	$39,000
Professional Services	10114005-530111	$36,440	$40,000	$40,000	$39,000
Tax Assessor		$482,443	$514,421	$284,918	$546,795
Full-Time Employees	10115001-511001	$264,551	$283,670	$160,459	$297,453
Longevity	10115001-511006	$1,353	$1,591	$1,447	$2,869
FICA	10115001-522250	$19,664	$20,301	$11,755	$22,553
Municipal Employees Retirement	10115001-522300	$34,662	$38,293	$21,873	$38,742
State Retirement Defined Cont.	10115001-522301	$2,938	$2,818	$1,619	$3,003
Medical Insur-Active Employees	10115001-522818	$69,343	$63,125	$33,106	$64,476
Dental Insur-Active Employees	10115001-522822	$3,672	$3,113	$1,602	$3,037
Life Insurance	10115001-522850	$408	$408	$235	$408
Non-Major Technology Reserve	10115001-530044	$5,800	$5,830	$5,830	$6,135
Professional Services	10115001-530111	$53,252	$45,252	$1,256	$60,000
Pooled Training Fund	10115001-530801	$500	$500	$500	$500
Telephone	10115001-532000	$1,100	$1,100	$469	$1,100
Motor Vehicles Maintenance	10115001-534010	$200	$200	-	$100
Office Equipment Maintenance	10115001-534014	$1,000	$300	-	$300
Computer/Software Maintenance	10115001-534016	$14,600	$39,520	$39,520	$39,520
Advertising	10115001-538012	$1,000	$500	$225	$300

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Educational Expenses	10115001-538016	$2,000	$2,000	$1,284	$2,000
Licenses And Dues	10115001-538030	$1,200	$1,200	$1,092	$1,200
Office Materials & Supplies	10115001-540012	$2,000	$2,000	$1,985	$2,000
Books And Publications	10115001-540020	$600	$600	$321	$300
Motor Vehicle Materials & Supp	10115001-540028	-	-	$60	-
Uniforms And Other Clothing	10115001-540038	$800	$800	-	-
Fuels And Lubricants	10115001-540040	$300	$300	-	$300
Office Equipment	10115001-550004	$1,000	$500	-	$500
Furniture And Furnishings	10115001-550026	$500	$500	$280	-
Assessment Board Of Review		$1,600	$1,600	$760	$1,120
Stipends Boards/Commissions	10115003-530002	$1,600	$1,600	$760	$1,120
Planning Dept		$637,425	$662,021	$332,151	$710,756
Full-Time Employees	10116001-511001	$373,118	$393,730	$198,203	$390,675
Part-Time Salaries	10116001-511002	-	-	$1,276	$2,600
Overtime	10116001-511004	$2,000	$2,000	$3,436	$4,000
Retirement/Vacation Reimb.	10116001-511005	-	-	$25,164	-
Longevity	10116001-511006	$5,234	$7,242	$5,318	$9,488
FICA	10116001-522250	$28,742	$29,257	$17,583	$30,143
Municipal Employees Retirement	10116001-522300	$49,320	$54,950	$27,492	$52,594
State Retirement Defined Cont.	10116001-522301	$3,951	$3,040	$1,596	$3,197
Medical Insur-Active Employees	10116001-522818	$42,552	$47,221	$26,239	$89,682
Dental Insur-Active Employees	10116001-522822	$2,909	$3,007	$1,844	$3,704
Insurance Buyback	10116001-522840	$8,250	$8,250	$2,984	$8,250
Life Insurance	10116001-522850	$418	$418	$215	$408
Non-Major Technology Reserve	10116001-530044	$5,756	$5,980	$5,980	$6,890
Professional Services	10116001-530111	$85,000	$75,000	$6,348	$75,000
Pooled Training Fund	10116001-530801	$500	$600	$600	$600
Telephone	10116001-532000	$1,800	$1,900	-	$2,000
Computer/Software Maintenance	10116001-534016	$10,000	$11,000	$3,565	$12,000
Advertising	10116001-538012	$1,250	$1,250	$855	$1,300

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Travel Expenses	10116001-538014	$1,550	$1,600	$639	$1,725
Educational Expenses	10116001-538016	$4,525	$4,775	$1,553	$5,250
Printing Expenses	10116001-538022	$1,000	$1,000	-	$1,000
Licenses And Dues	10116001-538030	$2,750	$2,900	$80	$3,000
Office Materials & Supplies	10116001-540012	$2,500	$2,600	$1,181	$2,700
Books And Publications	10116001-540020	$1,000	$1,000	-	$1,000
Uniforms And Other Clothing	10116001-540038	$800	$800	-	$800
Computer Equipment	10116001-550002	$2,500	$2,500	-	$2,750
Planning Board		$15,160	$13,360	$2,720	$13,710
Stipends Boards/Commissions	10116003-530002	$9,360	$9,360	$2,720	$9,360
Educational Expenses	10116003-538016	$4,200	$2,400	-	$2,600
Licenses And Dues	10116003-538030	$1,600	$1,600	-	$1,750
Geographic Information Systems		$156,066	$173,845	$107,412	$187,637
Full-Time Employees	10116005-511001	$93,964	$97,315	$37,461	$97,315
Retirement/Vacation Reimb.	10116005-511005	-	-	$27,033	-
Longevity	10116005-511006	$3,652	$9,159	$845	$9,159
FICA	10116005-522250	$7,219	$7,548	$4,840	$7,295
Municipal Employees Retirement	10116005-522300	$12,725	$14,262	$5,175	$12,554
State Retirement Defined Cont.	10116005-522301	$1,198	$1,205	$407	$973
Medical Insur-Active Employees	10116005-522818	$8,579	$9,656	$8,312	$22,443
Dental Insur-Active Employees	10116005-522822	$329	$339	$380	$996
Life Insurance	10116005-522850	$102	$102	$50	$102
Outside Data Processing	10116005-530018	$5,650	$10,000	$10,000	$10,500
Non-Major Technology Reserve	10116005-530044	$3,323	$3,860	$3,860	$3,751
Professional Services	10116005-530111	$5,600	$6,000	$2,500	$6,500
Pooled Training Fund	10116005-530801	$125	$150	$150	$150
Office Equipment Maintenance	10116005-534014	$1,900	$1,900	-	$2,200
Computer/Software Maintenance	10116005-534016	$5,500	$6,000	$6,398	$6,500
Travel Expenses	10116005-538014	$450	$450	-	$500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Educational Expenses	10116005-538016	$1,500	$1,500	-	$2,000
Printing Expenses	10116005-538022	$250	$300	-	$400
Office Materials & Supplies	10116005-540012	$3,250	$3,350	-	$3,500
Uniforms And Other Clothing	10116005-540038	$200	$200	-	$200
Office Equipment	10116005-550004	$550	$550	-	$600
Conservation Commission		$850	$1,000	-	$1,000
Miscellaneous Expenses	10116009-580100	$850	$1,000	-	$1,000
Zoning/Building Inspection		$577,096	$640,945	$311,909	$662,458
Full-Time Employees	10117001-511001	$347,654	$358,178	$190,018	$376,380
Part-Time Salaries	10117001-511002	$55,213	$54,837	$14,267	$54,981
Overtime	10117001-511004	$300	$300	-	$300
Longevity	10117001-511006	$3,517	$4,350	$1,585	$2,796
FICA	10117001-522250	$30,371	$29,679	$15,448	$32,391
Municipal Employees Retirement	10117001-522300	$45,777	$48,609	$25,886	$52,072
State Retirement Defined Cont.	10117001-522301	$3,546	$3,554	$1,916	$4,037
Medical Insur-Active Employees	10117001-522818	$57,683	$85,762	$26,095	$74,903
Dental Insur-Active Employees	10117001-522822	$3,482	$3,578	$957	$2,825
Insurance Buyback	10117001-522840	$4,000	$4,000	$1,553	$4,000
Life Insurance	10117001-522850	$510	$612	$262	$510
Miscellaneous Services	10117001-530020	-	-	$9,390	-
Non-Major Technology Reserve	10117001-530044	$8,068	$8,475	$8,475	$9,774
Internet Access	10117001-530066	$2,064	$2,064	$967	$2,064
Housing Court Remediation	10117001-530110	-	$25,000	$8,035	$25,000
Professional Services	10117001-530111	$2,740	-	-	$7,500
Pooled Training Fund	10117001-530801	$625	$625	$625	$625
Office Equipment Maintenance	10117001-534014	$550	$550	-	$550
Computer/Software Maintenance	10117001-534016	-	-	$864	-
Advertising	10117001-538012	$100	$100	-	$100
Travel Expenses	10117001-538014	$1,850	$1,520	$1,055	$2,700
Printing Expenses	10117001-538022	$150	$150	$91	$100
Licenses And Dues	10117001-538030	$1,365	$1,365	$1,054	$1,565

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Office Materials & Supplies	10117001-540012	$341	$300	$300	$250
Books And Publications	10117001-540020	$715	$450	$127	$450
Motor Vehicle Materials & Supp	10117001-540028	$2,600	$1,800	$194	$1,500
Uniforms And Other Clothing	10117001-540038	$925	$1,140	$1,383	$1,140
Fuels And Lubricants	10117001-540040	$2,750	$3,747	$1,363	$3,747
Office Equipment	10117001-550004	$200	$200	-	$200
Zoning Board Of Review		$7,710	$7,390	$2,520	$6,390
Stipends Boards/Commissions	10117003-530002	$4,160	$3,840	$1,320	$3,840
Professional Services	10117003-530111	$2,100	$2,100	-	$900
Advertising	10117003-538012	$1,200	$1,200	$1,200	$1,500
Printing Expenses	10117003-538022	$200	$200	-	$100
Office Materials & Supplies	10117003-540012	$50	$50	-	$50
Facilities		$1,111,191	$1,457,734	$800,824	$1,543,189
Full-Time Employees	10118001-511001	$588,793	$667,439	$358,610	$698,423
Part-Time Salaries	10118001-511002	$62,586	-	-	-
Overtime	10118001-511004	$4,600	$4,600	$9,706	$8,300
Retirement/Vacation Reimb.	10118001-511005	-	-	$961	-
Longevity	10118001-511006	$9,738	$12,984	$8,581	$11,766
FICA	10118001-522250	$49,870	$48,858	$28,192	$54,837
Municipal Employees Retirement	10118001-522300	$86,181	$90,380	$49,607	$87,786
State Retirement Defined Cont.	10118001-522301	$7,248	$6,956	$3,920	$7,541
Medical Insur-Active Employees	10118001-522818	$155,882	$158,781	$73,508	$142,806
Dental Insur-Active Employees	10118001-522822	$7,787	$6,507	$3,194	$6,018
Insurance Buyback	10118001-522840	$8,500	$4,250	$5,957	$12,500
Life Insurance	10118001-522850	$1,224	$1,020	$595	$1,122
Refuse Disposal	10118001-530014	$1,695	$1,865	$968	$1,865
Non-Major Technology Reserve	10118001-530044	$2,206	$2,206	$2,206	$2,323
Copy Machine Services	10118001-530064	$9,500	$9,500	$9,500	$9,500
Professional Services	10118001-530111	$950	$1,050	$948	$40,000
Pooled Training Fund	10118001-530801	$1,375	$1,375	$1,375	$1,375

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Telephone	10118001-532000	$5,486	$4,389	$1,498	$3,950
Fuel - Oil	10118001-532002	$2,000	-	-	-
Fuel Oil - Animal Control	10118001-532002	-	$10,000	-	-
Fuel Oil - Creative Activities	10118001-532002	-	$5,000	$5,000	$5,000
Fuel Oil - Highway	10118001-532002	-	$1,675	$1,675	-
Fuel Oil - Town Hall	10118001-532002	-	$2,000	$2,000	$2,000
Electricity	10118001-532004	$21,500	-	-	-
Electricity-Animal Control	10118001-532004	-	$13,000	$6,723	$13,390
Electricity-Aquatics	10118001-532004	-	$900	$657	$927
Electricity-Communications	10118001-532004	-	$2,400	$796	$2,472
Electricity-Creative Activitie	10118001-532004	-	$3,000	$505	$3,090
Electricity-Dispatch	10118001-532004	-	$9,225	$5,503	$9,502
Electricity	10118001-532004	-	-	-	$17,000
Electricity-Highway Dept.	10118001-532004	-	$19,000	$7,447	$19,570
Electricity-Leisure Services	10118001-532004	-	$900	$487	$927
Electricity-Library Admin.	10118001-532004	-	$29,000	$17,017	$30,740
Electricity-Park Maintenance	10118001-532004	-	$59,000	$32,345	$60,770
Electricity-Police Dept.	10118001-532004	-	$67,650	$40,352	$69,680
Electricity-Public Services	10118001-532004	-	$10,260	$4,619	$10,568
Electricity-Town Hall	10118001-532004	-	$26,500	$16,240	$27,295
Natural Gas	10118001-532008	$11,000	-	-	-
Natural Gas-Dispatch	10118001-532008	-	$2,498	$934	$2,573
Natural Gas-Library Admin	10118001-532008	-	$16,000	$6,330	$16,480
Natural Gas-Police Dept.	10118001-532008	-	$18,317	$6,846	$18,867
Natural Gas-Public Services	10118001-532008	-	$4,000	$1,101	$4,120
Natural Gas-Town Hall	10118001-532008	-	$12,000	$4,904	$12,360
Wastewater Fees	10118001-532010	$850	-	-	-
Wastewater Fees-Creavtive Acti	10118001-532010	-	$350	$400	$400
Wastewater Fees-Dispatch	10118001-532010	-	$156	$132	$156
Wastewater Fees-Library Admin.	10118001-532010	-	$1,000	$800	$1,100

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Wastewater Fees-Park Maintenan	10118001-532010	-	$2,650	$1,200	$2,650
Wastewater Fees-Police Dept.	10118001-532010	-	$1,144	$964	$1,144
Wastewater Fees-Public Service	10118001-532010	-	$210	$240	$240
Wastewater Fees-Town Hall	10118001-532010	-	$800	$530	$800
Wastewater Fees	10118001-532010	-	-	$400	$400
Water Fees	10118001-532012	$1,000	-	-	-
Water Fees-Animal Control	10118001-532012	-	$1,750	$1,650	$1,750
Water Fees-Aquatics	10118001-532012	-	$900	$1,251	$900
Water Fees-Creative Activities	10118001-532012	-	$288	$260	$288
Water Fees-Dispatch	10118001-532012	-	$420	$392	$420
Water Fees-EMS	10118001-532012	-	$1,150	$1,082	$3,100
Water Fees-Highway Dept.	10118001-532012	-	$1,400	$1,321	$1,400
Water Fees-Leisure Services	10118001-532012	-	$225	$213	$225
Water Fees-Library Admin.	10118001-532012	-	$3,540	$3,254	$3,717
Water Fees-Park Maintenance	10118001-532012	-	$17,205	-	-
Water Fees-Police Dept.	10118001-532012	-	$3,080	$2,877	$3,080
Water Fees-Public Services	10118001-532012	-	$467	$467	$467
Water Fees-Town Hall	10118001-532012	-	$900	$813	$900
Propane	10118001-532014	-	-	$10,000	$10,000
Propane - Communications	10118001-532014	-	$1,000	$1,000	$1,000
Propane	10118001-532014	-	-	$2,185	$5,000
Propane - Highway	10118001-532014	-	$11,000	$11,000	$11,330
Propane - Leisure Services	10118001-532014	-	$1,025	$1,025	$1,025
Propane - Library	10118001-532014	-	$1,820	$1,820	$1,875
Motor Vehicles Maintenance	10118001-534010	$1,500	$1,000	$23	$1,000
Asset Management Software	10118001-534017	$4,500	$4,500	-	$4,500
Maintenance Of Buildings	10118001-534020	$14,000	$14,500	$11,516	$14,935
Advertising	10118001-538012	$200	$200	$200	$200
Travel Expenses	10118001-538014	$700	$500	-	$500
Educational Expenses	10118001-538016	$500	$500	-	$500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Postage	10118001-538020	$26,700	$26,700	$6,849	$26,700
Office Materials & Supplies	10118001-540012	$2,100	$2,500	$780	$2,500
Janitorial Materials & Supp	10118001-540014	$2,300	$2,500	$2,525	$2,575
Elect Materials & Supplies	10118001-540018	$250	$300	$311	$500
Agri Materials & Supplies	10118001-540022	$300	$200	-	$200
Chemicals And Gases	10118001-540024	$300	$300	-	$300
Bldg & Const Materials & Supp	10118001-540026	$750	$750	$750	$1,000
Motor Vehicle Materials & Supp	10118001-540028	$1,800	$1,500	$783	$1,500
General Hardware & Tools	10118001-540032	$1,000	$1,200	$1,127	$1,300
Uniforms And Other Clothing	10118001-540038	$8,820	$7,820	$4,270	$7,820
Fuels And Lubricants	10118001-540040	$3,500	$4,000	$5,212	$4,500
HVAC Materials & Supplies	10118001-540050	$500	$500	-	$500
Janitorial Equipment	10118001-550016	$500	$500	$398	$600
Miscellaneous Expenses	10118001-580100	$1,000	$800	-	$750
Police Department		$10,395,253	$10,532,556	$6,047,338	$11,172,155
Full-Time Employees	10120001-511001	$4,889,772	$4,892,788	$2,636,017	$5,292,369
Part-Time Salaries		-	-	$604	-
Overtime	10120001-511004	$525,000	$525,000	$302,009	$525,000
Retirement/Vacation Reimb.	10120001-511005	-	-	$73,296	-
Longevity	10120001-511006	$293,737	$287,414	$168,587	$327,366
Vacation & Sick	10120001-511009	$130,000	$130,000	-	$100,000
Holiday	10120001-511010	$276,779	$296,779	$209,180	$296,779
FICA	10120001-522250	$443,198	$435,254	$253,704	$483,692
Police Retirement	10120001-522302	$1,377,445	$1,493,570	$881,859	$1,543,537
Medical Insur-Active Employees	10120001-522818	$981,336	$973,601	$481,225	$944,405
Medical Insur-Retirees	10120001-522820	$394,856	$417,417	$313,566	$525,000
Dental Insur-Active Employees	10120001-522822	$41,922	$41,355	$14,918	$38,760
Dental Insur-Retirees	10120001-522824	$4,629	$4,629	$2,623	$4,629
Insurance Buyback	10120001-522840	$33,000	$37,500	$14,461	$29,500
Life Insurance	10120001-522850	$5,916	$5,916	$3,158	$5,916
Cleaning Services	10120001-530012	$11,500	$11,500	$11,000	$13,000
Refuse Disposal	10120001-530014	$3,775	$4,150	$2,261	$4,277

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Medical Services	10120001-530024	$650	$888	$696	$600
Non-Major Technology Reserve	10120001-530044	$70,555	$80,855	$80,855	$76,813
Copy Machine Services	10120001-530064	$4,048	$4,048	$3,264	$4,048
Internet Access	10120001-530066	$5,850	$5,850	$3,752	$6,061
Professional Services	10120001-530111	$27,500	$35,850	$11,827	$20,775
Pooled Training Fund	10120001-530801	$7,625	$7,625	$7,625	$7,625
Telephone	10120001-532000	$29,322	$26,672	$23,684	$28,039
Electricity	10120001-532004	$64,381	-	-	-
Natural Gas	10120001-532008	$17,600	-	-	-
Wastewater Fees	10120001-532010	$1,144	-	-	-
Water Fees	10120001-532012	$3,080	-	-	-
Motor Vehicles Maintenance	10120001-534010	$25,000	$25,000	$15,014	$25,000
Commun Equip. Maintenance	10120001-534012	$4,730	$3,440	$2,798	$3,010
Office Equipment Maintenance	10120001-534014	$7,396	$6,536	$3,488	$10,378
Computer/Software Maintenance	10120001-534016	$95,730	$107,020	$97,956	$148,598
Maintenance Of Buildings	10120001-534020	$20,680	$23,320	$26,179	$21,300
Advertising	10120001-538012	$260	$200	$100	$200
Travel Expenses	10120001-538014	$175	$3,175	$280	$2,975
Educational Expenses	10120001-538016	$106,700	$117,525	$50,228	$137,800
Postage	10120001-538020	$1,300	$1,050	$100	$1,050
Printing Expenses	10120001-538022	$1,848	$1,848	$1,277	$1,848
Rents	10120001-538028	$165	$156	$156	$156
Licenses And Dues	10120001-538030	$2,900	$2,900	$2,070	$2,900
Office Materials & Supplies	10120001-540012	$2,552	$2,552	$1,505	$2,552
Janitorial Materials & Supp	10120001-540014	$5,984	$6,160	$3,711	$6,160
Elect Materials & Supplies	10120001-540018	$1,320	$1,320	$866	$1,320
Books And Publications	10120001-540020	$2,500	$2,500	$292	$2,700
Chemicals And Gases	10120001-540024	$4,500	$4,600	$381	$4,600
Bldg & Const Materials & Supp	10120001-540026	$1,478	$12,038	$816	$1,144
Motor Vehicle Materials & Supp	10120001-540028	$34,750	$34,750	$22,794	$34,750
Medical & Lab Materials & Supp	10120001-540030	$1,400	$1,400	$276	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Hardware & Tools	10120001-540032	$440	$440	$189	$440
Uniforms And Other Clothing	10120001-540038	$73,300	$73,300	$58,515	$90,000
Fuels And Lubricants	10120001-540040	$137,000	$134,000	$58,559	$134,000
Photographic Materials & Supp	10120001-540052	$575	$575	-	$400
Safety Related Mat & Supp	10120001-540058	$34,500	$35,535	$21,030	$22,665
Employee Retention Initiatives	10120001-540064	$2,000	$2,000	-	$2,000
Computer Equipment	10120001-550002	$4,200	-	-	-
Motor Vehicles	10120001-550012	$115,000	$135,000	$135,000	$152,700
Janitorial Equipment	10120001-550016	$400	$400	-	$400
Safety Related Equipment	10120001-550024	$26,250	$34,200	$32,315	$41,968
Furniture And Furnishings	10120001-550026	$8,000	$17,000	-	$9,000
Photographic Equipment	10120001-550028	$2,100	-	-	$1,900
Miscellaneous Expenses	10120001-580100	$25,500	$23,955	$11,277	$30,050
Police Civilians		$684,039	$654,310	$371,304	$657,609
Full-Time Employees	10120002-511001	$398,655	$376,701	$185,845	$387,493
Seasonal Salaries	10120002-511003	$38,620	$38,620	$15,214	$38,620
Overtime	10120002-511004	$5,000	$5,000	$1,887	$5,000
Retirement/Vacation Reimb.	10120002-511005	-	$750	$55,051	$750
Longevity	10120002-511006	$22,587	$21,407	$13,171	$20,124
FICA	10120002-522250	$34,506	$31,578	$19,865	$33,973
State Retirement Defined Bene	10120002-522300	$54,911	$53,170	$26,887	$52,583
State Retirement Defined Cont.	10120002-522301	$4,882	$4,302	$2,407	$4,571
Medical Insur-Active Employees	10120002-522818	$118,706	$117,076	$48,722	$109,381
Dental Insur-Active Employees	10120002-522822	$5,458	$5,095	$1,936	$4,503
Life Insurance	10120002-522850	$714	$612	$321	$612
Emergency Management		$12,918	$12,918	$7,403	$12,918
Full-Time Employees	10120004-511001	$12,000	$12,000	$6,877	$12,000
FICA	10120004-522250	$918	$918	$526	$918
Dispatchers		$888,128	$1,014,744	$574,182	$996,354
Full-Time Employees	10120050-511001	$446,349	$498,496	$290,084	$511,722

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Part-Time Salaries	10120050-511002	$21,700	$23,695	$16,735	$24,170
Overtime	10120050-511004	$130,000	$130,001	$83,500	$130,001
Longevity	10120050-511006	$11,361	$22,015	$15,164	$28,334
FICA	10120050-522250	$45,878	$48,703	$30,562	$51,424
Municipal Employees Retirement	10120050-522300	$59,526	$70,987	$41,239	$72,785
State Retirement Defined Cont.	10120050-522301	$5,121	$5,638	$3,553	$6,339
Medical Insur-Active Employees	10120050-522818	$78,830	$93,730	$51,061	$97,518
Medical Insur-Retirees	10120050-522820	$24,927	$9,500	$5,010	$10,500
Dental Insur-Active Employees	10120050-522822	$3,253	$3,457	$1,916	$3,508
Insurance Buyback	10120050-522840	$4,000	$8,250	$4,735	$8,250
Life Insurance	10120050-522850	$551	$551	$504	$551
Cleaning Services	10120050-530012	$200	$200	$100	$100
Refuse Disposal	10120050-530014	$515	$567	$300	$583
Non-Major Technology Reserve	10120050-530044	$5,170	$5,280	$5,280	$5,814
Copy Machine Services	10120050-530064	$552	$552	$445	$552
Internet Access	10120050-530066	$798	$798	$512	$827
Pooled Training Fund	10120050-530801	$2,000	-	-	-
Telephone	10120050-532000	$2,403	$1,973	$1,794	$3,824
Electricity	10120050-532004	$8,779	-	-	-
Natural Gas	10120050-532008	$2,400	-	-	-
Wastewater Fees	10120050-532010	$156	-	-	-
Water Fees	10120050-532012	$420	-	-	-
Commun Equip. Maintenance	10120050-534012	$770	$560	$24	$490
Office Equipment Maintenance	10120050-534014	$1,204	$1,064	$492	$1,690
Computer/Software Maintenance	10120050-534016	$12,563	$14,226	$12,957	$27,632
Maintenance Of Buildings	10120050-534020	$2,820	$3,180	$3,590	$2,905
Travel Expenses	10120050-538014	$25	-	-	-
Educational Expenses	10120050-538016	$10,000	$60,000	$259	-
Printing Expenses	10120050-538022	$252	$252	$174	$252
Office Materials & Supplies	10120050-540012	$348	$348	$205	$348
Janitorial Materials & Supp	10120050-540014	$816	$840	$506	$840
Elect Materials & Supplies	10120050-540018	$180	$180	$118	$180

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Bldg & Const Materials & Supp	10120050-540026	$202	$1,642	$111	$156
General Hardware & Tools	10120050-540032	$60	$60	$26	$60
Uniforms And Other Clothing	10120050-540038	$4,000	$4,000	$3,226	$5,000
Furniture And Furnishings	10120050-550026	-	$4,000	-	-
Animal Control-Road		$105,713	$109,181	$58,922	$114,144
Full-Time Employees	10120071-511001	$51,598	$59,363	$34,848	$62,088
Overtime	10120071-511004	$1,000	$1,000	$224	$1,000
Longevity	10120071-511006	$655	$1,445	$755	$1,769
FICA	10120071-522250	$3,930	$4,335	$2,568	$4,834
Municipal Employees Retirement	10120071-522300	$6,726	$8,004	$4,810	$8,238
State Retirement Defined Cont.	10120071-522301	$526	$578	$356	$639
Medical Insur-Active Employees	10120071-522818	$20,768	$21,411	$10,036	$22,299
Medical Insur-Retirees	10120071-522820	$7,137	-	-	-
Dental Insur-Active Employees	10120071-522822	$848	$843	$379	$856
Life Insurance	10120071-522850	$61	$61	$52	$61
Cleaning Services	10120071-530012	$200	$50	$50	$50
Non-Major Technology Reserve	10120071-530044	$1,819	$1,860	$1,860	$2,081
Pooled Training Fund	10120071-530801	$125	-	-	-
Telephone	10120071-532000	$810	$1,175	$1,105	$1,175
Motor Vehicles Maintenance	10120071-534010	$1,000	$1,100	-	$1,100
Educational Expenses	10120071-538016	$1,000	$1,000	-	$1,000
Printing Expenses	10120071-538022	$450	$450	-	$450
Licenses And Dues	10120071-538030	$50	$50	-	$50
Motor Vehicle Materials & Supp	10120071-540028	$1,180	$1,400	$647	$1,400
General Hardware & Tools	10120071-540032	$55	$55	-	$55
Uniforms And Other Clothing	10120071-540038	$600	$600	$250	$600
Fuels And Lubricants	10120071-540040	$3,825	$3,050	$802	$3,050
Safety Related Mat & Supp	10120071-540058	$350	$350	$178	$350
Miscellaneous Expenses	10120071-580100	$1,000	$1,000	-	$1,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Animal Control-Shelter		$271,022	$259,458	$150,607	$263,707
Full-Time Employees	10120073-511001	$105,623	$112,944	$64,492	$113,589
Part-Time Salaries	10120073-511002	$36,490	$36,490	$19,191	$36,490
Overtime	10120073-511004	$2,500	$2,500	$2,341	$2,500
Longevity	10120073-511006	$6,015	$8,092	$4,734	$8,520
FICA	10120073-522250	$11,312	$11,458	$6,539	$12,077
Municipal Employees Retirement	10120073-522300	$14,553	$15,930	$9,352	$15,752
State Retirement Defined Cont.	10120073-522301	$1,077	$1,098	$304	$1,221
Medical Insur-Active Employees	10120073-522818	$41,535	$42,822	$23,129	$44,597
Dental Insur-Active Employees	10120073-522822	$1,697	$1,686	$904	$1,711
Life Insurance	10120073-522850	$122	$122	$117	$122
Refuse Disposal	10120073-530014	$900	$965	$511	$994
Non-Major Technology Reserve	10120073-530044	$1,938	$2,050	$2,050	$2,733
Professional Services	10120073-530111	$6,000	$6,000	$4,559	$6,000
Pooled Training Fund	10120073-530801	$250	-	-	-
Fuel - Oil	10120073-532002	$10,360	-	-	-
Electricity	10120073-532004	$10,750	-	-	-
Water Fees	10120073-532012	$1,700	-	-	-
Computer/Software Maintenance	10120073-534016	$400	-	-	-
Maintenance Of Buildings	10120073-534020	$6,000	$6,000	$5,124	$6,000
Advertising	10120073-538012	$25	$25	-	$25
Postage	10120073-538020	$200	$200	$200	$200
Printing Expenses	10120073-538022	$125	$125	-	$125
Office Materials & Supplies	10120073-540012	$450	$450	$52	$450
Janitorial Materials & Supp	10120073-540014	$2,300	$2,300	$1,819	$2,300
Elect Materials & Supplies	10120073-540018	$50	$50	-	$50
Books And Publications	10120073-540020	$50	$50	-	$50
Agri Materials & Supplies	10120073-540022	$2,000	$2,000	$1,510	$2,000
Bldg & Const Materials & Supp	10120073-540026	$2,500	$2,000	$1,370	$2,000
General Hardware & Tools	10120073-540032	$200	$200	$20	$200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Uniforms And Other Clothing	10120073-540038	$1,300	$1,300	$888	$1,400
Pet Food	10120073-540048	$2,000	$2,000	$1,300	$2,000
HVAC Materials & Supplies	10120073-540050	$400	$400	-	$400
Safety Related Mat & Supp	10120073-540058	$200	$200	$100	$200
Harbor Patrol		$40,943	$42,276	$24,236	$72,336
Full-Time Employees	10120090-511001	$28,189	$28,924	$16,648	$49,409
Longevity	10120090-511006	$284	$318	$289	$559
FICA	10120090-522250	$2,106	$2,087	$1,229	$3,745
State Retirement Defined Bene	10120090-522300	$3,712	$3,951	$2,278	$6,446
State Retirement Defined Cont.	10120090-522301	$288	$289	$169	$500
Medical Insur-Active Employees	10120090-522818	$6,080	$6,423	$3,469	$11,199
Dental Insur-Active Employees	10120090-522822	$255	$253	$136	$428
Life Insurance	10120090-522850	$31	$31	$18	$51
Communications Department		$340,985	$375,488	$189,302	$406,766
Full-Time Employees	10121001-511001	$156,740	$162,385	$102,995	$226,349
Part-Time Salaries	10121001-511002	$28,441	$28,454	-	-
Overtime	10121001-511004	$16,000	$18,000	$7,276	$18,000
Longevity	10121001-511006	$7,439	$9,390	$3,858	$4,026
FICA	10121001-522250	$15,468	$15,466	$8,785	$18,819
Municipal Employees Retirement	10121001-522300	$21,402	$26,840	$14,409	$29,718
State Retirement Defined Cont.	10121001-522301	$2,253	$2,551	$1,350	$2,849
Medical Insur-Active Employees	10121001-522818	$40,525	$44,532	$11,382	$36,826
Dental Insur-Active Employees	10121001-522822	$1,836	$1,898	$605	$1,515
Insurance Buyback	10121001-522840	-	-	$2,783	-
Life Insurance	10121001-522850	$204	$306	$134	$306
Non-Major Technology Reserve	10121001-530044	$3,382	$3,745	$3,745	$4,409
Internet Access	10121001-530066	$500	$500	$495	$1,000
Professional Services	10121001-530111	$15,000	$25,000	$13,013	$25,000
Pooled Training Fund	10121001-530801	$250	$250	$250	$250
Telephone	10121001-532000	$2,300	$2,300	$704	$2,300
Electricity	10121001-532004	$2,400	-	-	-
Propane	10121001-532014	$1,000	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Motor Vehicles Maintenance	10121001-534010	$2,000	$3,000	$1,070	$3,000
Computer/Software Maintenance	10121001-534016	$3,500	$3,500	-	$3,500
Maintenance Of Buildings	10121001-534020	$500	$500	-	$500
Advertising	10121001-538012	$25	$50	-	$50
Travel Expenses	10121001-538014	$100	$100	-	$100
Educational Expenses	10121001-538016	$700	$700	-	$700
Printing Expenses	10121001-538022	$500	$500	$310	$500
Licenses And Dues	10121001-538030	$470	$470	$60	$470
Office Materials & Supplies	10121001-540012	$300	$300	$260	$300
Elect Materials & Supplies	10121001-540018	$4,000	$4,000	$3,217	$4,000
Books And Publications	10121001-540020	$120	$120	$130	$150
Motor Vehicle Materials & Supp	10121001-540028	$1,750	$1,750	$260	$1,750
General Hardware & Tools	10121001-540032	$250	$250	-	$250
Uniforms And Other Clothing	10121001-540038	$2,500	$2,500	$2,691	$4,000
Fuels And Lubricants	10121001-540040	$5,500	$5,500	$2,647	$5,500
Safety Related Mat & Supp	10121001-540058	$250	$250	-	$250
Communication Equipment	10121001-550008	$3,000	$10,000	$6,873	$10,000
Miscellaneous Expenses	10121001-580100	$380	$380	-	$380
Emergency Medical Services		$2,764,001	$3,266,348	$1,799,095	$3,489,694
Full-Time Employees	10122001-511001	$1,431,625	$1,799,635	$864,695	$1,810,690
Part-Time Salaries	10122001-511002	$100,000	$109,742	$33,381	$110,135
Overtime	10122001-511004	$300,000	$300,000	$347,187	$300,000
Longevity	10122001-511006	$50,036	$62,506	$30,717	$93,460
Scheduled Overtime	10122001-511011	-	-	-	$130,248
FICA	10122001-522250	$124,649	$149,170	$96,263	$182,532
State Retirement Defined Bene	10122001-522300	$42,282	$15,780	$2,277	$10,952
State Retirement Defined Cont.	10122001-522301	$281	$292	$168	$306
EMS Retirement	10122001-522304	$54,349	$119,191	$59,437	$117,628
Medical Insur-Active Employees	10122001-522818	$399,492	$405,642	$161,324	$412,130
Medical Insur-Retirees	10122001-522820	-	$8,908	$1,496	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Dental Insur-Active Employees	10122001-522822	$15,432	$13,974	$4,695	$12,919
Insurance Buyback	10122001-522840	$2,000	$17,000	$9,023	$13,000
Life Insurance	10122001-522850	$2,346	$2,550	$1,266	$2,652
Cleaning Services	10122001-530012	$2,600	$2,900	$2,901	$3,500
Medical Services	10122001-530024	$1,500	$1,500	$388	$1,500
Non-Major Technology Reserve	10122001-530044	$14,087	$17,033	$17,033	$18,436
Professional Services	10122001-530111	$5,000	$5,000	$2,925	$9,000
Pooled Training Fund	10122001-530801	$2,375	$2,375	$2,375	$3,400
Telephone	10122001-532000	$10,910	$14,000	$14,000	$14,000
Water Fees	10122001-532012	$1,312	-	-	-
Motor Vehicles Maintenance	10122001-534010	$10,000	$25,000	$4,972	$25,000
Commun Equip. Maintenance	10122001-534012	$1,800	$1,800	$1,364	$1,800
Computer/Software Maintenance	10122001-534016	$14,900	$14,900	$18,127	$21,556
Maintenance Of General Equip	10122001-534018	$14,000	$11,000	$9,152	$16,000
Maintenance Of Buildings	10122001-534020	$4,000	$2,500	$1,887	$3,500
Advertising	10122001-538012	$250	$250	-	$250
Travel Expenses	10122001-538014	$100	$100	$383	$250
Educational Expenses	10122001-538016	$25,500	$16,500	$15,705	$20,000
Postage	10122001-538020	$200	$200	-	$200
Printing Expenses	10122001-538022	$600	$600	$320	$600
Licenses And Dues	10122001-538030	$525	$850	$1,184	$1,000
Office Materials & Supplies	10122001-540012	$900	$900	$1,091	$1,200
Janitorial Materials & Supp	10122001-540014	$400	$400	$673	$1,000
Elect Materials & Supplies	10122001-540018	$100	$100	$346	$100
Books And Publications	10122001-540020	$250	$250	$244	$250
Chemicals And Gases	10122001-540024	$2,200	$2,200	$1,200	$2,200
Motor Vehicle Materials & Supp	10122001-540028	$10,000	$10,000	$6,196	$10,000
Medical & Lab Materials & Supp	10122001-540030	$27,000	$27,000	$32,156	$35,000
General Hardware & Tools	10122001-540032	$200	$200	$322	$200
Uniforms And Other Clothing	10122001-540038	$22,000	$26,000	$8,816	$25,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Fuels And Lubricants	10122001-540040	$46,000	$51,600	$17,660	$49,600
Safety Related Mat & Supp	10122001-540058	$100	$100	-	$100
Computer Equipment	10122001-550002	-	-	$67	$200
Communication Equipment	10122001-550008	$8,000	$12,000	$343	$12,000
Medical And Laboratory Equip	10122001-550014	$10,500	$10,500	$24,806	$15,000
Safety Related Equipment	10122001-550024	$3,000	$1,500	-	-
Furniture And Furnishings	10122001-550026	$1,000	$2,500	$531	$1,000
Miscellaneous Expenses	10122001-580100	$200	$200	-	$200
Public Services Administration		$519,213	$577,765	$328,090	$565,738
Full-Time Employees	10130001-511001	$322,312	$361,820	$209,210	$355,954
Overtime	10130001-511004	$1,100	$3,000	$1,098	$3,000
Retirement/Vacation Reimb.	10130001-511005	-	-	$8,935	-
Longevity	10130001-511006	$7,432	$13,702	$7,450	$13,285
FICA	10130001-522250	$24,922	$27,191	$17,336	$28,205
Municipal Employees Retirement	10130001-522300	$42,984	$50,377	$29,100	$47,632
State Retirement Defined Cont.	10130001-522301	$3,583	$3,889	$2,148	$4,030
Medical Insur-Active Employees	10130001-522818	$36,537	$51,728	$21,685	$42,818
Medical Insur-Retirees	10130001-522820	-	-	$124	-
Dental Insur-Active Employees	10130001-522822	$2,684	$3,286	$1,398	$2,744
Insurance Buyback	10130001-522840	$6,125	$6,125	$4,246	$6,125
Life Insurance	10130001-522850	$372	$423	$243	$408
Refuse Disposal	10130001-530014	$1,938	$1,938	$712	$1,742
Non-Major Technology Reserve	10130001-530044	$11,658	$11,658	$11,658	$13,460
Copy Machine Services	10130001-530064	$3,500	$3,500	$1,500	$3,300
Professional Services	10130001-530111	$4,275	$4,275	$352	$4,300
Pooled Training Fund	10130001-530801	$875	$875	$875	$875
Telephone	10130001-532000	$1,000	$1,000	$469	$1,100
Electricity	10130001-532004	$10,260	-	-	-
Natural Gas	10130001-532008	$4,000	-	-	-
Wastewater Fees	10130001-532010	$210	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Water Fees	10130001-532012	$467	-	-	-
Motor Vehicles Maintenance	10130001-534010	$3,000	$3,000	$71	$1,000
Office Equipment Maintenance	10130001-534014	$2,800	$2,800	-	$2,800
Computer/Software Maintenance	10130001-534016	$7,220	$7,220	$487	$11,220
Maintenance Of Buildings	10130001-534020	$9,000	$9,000	$2,834	$9,000
Advertising	10130001-538012	$510	$510	$250	$510
Travel Expenses	10130001-538014	$1,800	$1,800	$12	$1,800
Educational Expenses	10130001-538016	$300	$300	$101	$300
Printing Expenses	10130001-538022	$300	$300	-	$300
Licenses And Dues	10130001-538030	$1,450	$1,450	$180	$2,700
Office Materials & Supplies	10130001-540012	$1,800	$1,800	$1,891	$1,800
Books And Publications	10130001-540020	$300	$300	-	$300
Bldg & Const Materials & Supp	10130001-540026	$200	$200	$50	$200
Motor Vehicle Materials & Supp	10130001-540028	$1,000	$1,000	$122	$1,000
Medical & Lab Materials & Supp	10130001-540030	$300	$300	-	$300
General Hardware & Tools	10130001-540032	$500	$500	-	$500
Uniforms And Other Clothing	10130001-540038	$599	$599	$250	$800
Fuels And Lubricants	10130001-540040	$1,500	$1,500	$758	$1,830
Office Equipment	10130001-550004	$200	$200	$46	$200
Furniture And Furnishings		-	-	$2,500	-
Miscellaneous Expenses	10130001-580100	$200	$200	-	$200
Streets And Highway Division		$2,761,229	$2,854,815	$1,885,895	$3,000,955
Full-Time Employees	10130003-511001	$1,074,990	$1,119,328	$639,025	$1,248,887
Overtime	10130003-511004	$70,000	$70,000	$54,911	$70,000
Retirement/Vacation Reimb.	10130003-511005	-	-	$593	-
Longevity	10130003-511006	$25,057	$36,879	$22,506	$40,134
FICA	10130003-522250	$82,735	$82,099	$53,618	$101,901
Municipal Employees Retirement	10130003-522300	$143,398	$153,130	$88,986	$166,887
State Retirement Defined Cont.	10130003-522301	$12,375	$12,462	$7,250	$14,463
Medical Insur-Active Employees	10130003-522818	$207,270	$250,780	$115,560	$232,566

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Medical Insur-Retirees	10130003-522820	$42,671	$51,472	$14,344	$22,000
Dental Insur-Active Employees	10130003-522822	$10,125	$11,532	$4,304	$10,211
Insurance Buyback	10130003-522840	$10,250	$8,250	$6,424	$12,500
Life Insurance	10130003-522850	$1,244	$1,183	$1,062	$1,244
Cleaning Services	10130003-530012	$4,200	$4,700	$1,607	$4,200
Refuse Disposal	10130003-530014	$3,500	$3,900	$2,070	$3,900
Non-Major Technology Reserve	10130003-530044	$10,480	$11,130	$11,130	$12,552
Internet Access	10130003-530066	$1,500	$1,500	$725	$1,500
Professional Services	10130003-530111	$439,566	$454,615	$397,952	$463,775
Pooled Training Fund	10130003-530801	$2,375	$2,375	$2,375	$2,375
Telephone	10130003-532000	$2,322	$2,400	$1,019	$2,400
Fuel - Oil	10130003-532002	$25,000	-	-	-
Electricity	10130003-532004	$16,713	-	-	-
Water Fees	10130003-532012	$1,435	-	-	-
Propane	10130003-532014	$6,300	-	-	-
Motor Vehicles Maintenance	10130003-534010	$22,000	$25,000	$19,595	$30,000
Motor Vehicle Car Washes	10130003-534011	-	$2,500	$654	$2,500
Computer/Software Maintenance	10130003-534016	$12,950	$22,900	$52,764	$27,230
Asset Management Software	10130003-534017	$9,000	$9,000	-	$9,000
Maintenance Of General Equip	10130003-534018	$15,000	$15,000	$1,077	$17,000
Maintenance Of Buildings	10130003-534020	$8,000	$8,000	$5,424	$8,500
Advertising	10130003-538012	$200	$200	-	$200
Travel Expenses	10130003-538014	$2,100	$2,600	-	$2,200
Educational Expenses	10130003-538016	$800	$800	$85	$800
Printing Expenses	10130003-538022	$200	$200	-	$200
Rents	10130003-538028	$2,000	$2,000	-	$2,000
Licenses And Dues	10130003-538030	$2,023	$3,379	$654	$2,329
Office Materials & Supplies	10130003-540012	$1,400	$1,400	$500	$1,400
Janitorial Materials & Supp	10130003-540014	$1,000	$1,000	$500	$1,000
Elect Materials & Supplies	10130003-540018	$2,500	$2,500	-	$1,000
Books And Publications	10130003-540020	$150	$150	-	$150
Agri Materials & Supplies	10130003-540022	$2,000	$2,000	$750	$2,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Road Salt	10130003-540023	$135,000	$130,000	$130,000	$130,000
Chemicals And Gases	10130003-540024	$3,500	$4,000	$1,500	$3,500
Road Sand	10130003-540025	$20,000	$15,000	-	$15,000
Bldg & Const Materials & Supp	10130003-540026	$81,000	$80,000	$33,118	$80,000
Motor Vehicle Materials & Supp	10130003-540028	$65,000	$65,000	$71,812	$65,000
Medical & Lab Materials & Supp	10130003-540030	$200	$200	-	$200
General Hardware & Tools	10130003-540032	$8,500	$8,500	$6,450	$8,500
Signage Materials & Supplies	10130003-540034	$19,000	$19,000	$16,593	$19,000
Equipment & Machine Parts	10130003-540036	$39,500	$39,000	$29,976	$39,000
Uniforms And Other Clothing	10130003-540038	$7,000	$7,000	$7,000	$11,000
Fuels And Lubricants	10130003-540040	$85,000	$85,000	$77,081	$85,000
HVAC Materials & Supplies	10130003-540050	$200	$200	-	$200
Photographic Materials & Supp	10130003-540052	$200	$200	-	$200
Safety Related Mat & Supp	10130003-540058	$3,000	$3,000	$1,927	$3,000
Computer Equipment	10130003-550002	$10,000	-	-	-
Office Equipment	10130003-550004	$300	$350	$350	$350
General Equipment & Machinery	10130003-550006	$4,500	$15,000	$2,625	$15,000
Construction Equipment	10130003-550010	$4,000	$6,500	-	$6,500
Furniture And Furnishings	10130003-550026	$500	$500	-	$500
Tree Warden		$83,059	$83,059	$25,362	$83,247
Part-Time Salaries	10130005-511002	$8,880	$8,880	$4,981	$9,057
FICA	10130005-522250	$679	$679	$381	$690
Arborist Services	10130005-530076	$40,000	$40,000	-	$40,000
Professional Services	10130005-530111	$30,000	$30,000	$20,000	$30,000
Agri Materials & Supplies	10130005-540022	$3,500	$3,500	-	$3,500
Street Lighting		$78,500	$84,400	$47,648	$84,400
Street Lighting	10130007-532006	$56,000	$56,000	$33,885	$56,000
Street Light Maintenance	10130007-534000	$22,500	$28,400	$13,762	$28,400
Recreation Department Admin		$316,601	$351,362	$213,833	$379,615
Full-Time Employees	10140001-511001	$210,406	$220,547	$125,084	$227,309

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Overtime	10140001-511004	$800	$800	$452	$1,000
Retirement/Vacation Reimb.	10140001-511005	-	-	$243	-
Longevity	10140001-511006	$2,570	$5,078	$2,425	$5,790
FICA	10140001-522250	$16,106	$16,189	$9,534	$17,708
Municipal Employees Retirement	10140001-522300	$24,099	$26,104	$17,226	$26,045
State Retirement Defined Cont.	10140001-522301	$2,425	$2,461	$1,434	$2,623
Medical Insur-Active Employees	10140001-522818	$18,713	$26,731	$20,104	$41,507
Dental Insur-Active Employees	10140001-522822	$1,751	$1,807	$1,046	$2,096
Insurance Buyback	10140001-522840	$4,000	$6,000	$1,146	$2,000
Life Insurance	10140001-522850	$296	$296	$170	$296
Non-Major Technology Reserve	10140001-530044	$10,465	$14,250	$14,250	$16,840
Copy Machine Services	10140001-530064	$1,250	$1,250	$668	$1,200
Professional Services	10140001-530111	$1,700	$900	$600	$900
Pooled Training Fund	10140001-530801	$875	$875	$875	$875
Telephone	10140001-532000	$275	-	-	-
Computer/Software Maintenance	10140001-534016	$2,938	$9,678	$9,677	$12,890
Asset Management Software	10140001-534017	$4,392	$4,392	-	$4,612
Advertising	10140001-538012	$410	$410	$410	$500
Travel Expenses	10140001-538014	$600	$600	-	$700
Educational Expenses	10140001-538016	$900	$1,000	$575	$1,000
Postage	10140001-538020	$1,000	$1,000	-	$500
Printing Expenses	10140001-538022	$4,150	$4,500	$4,500	$6,500
Licenses And Dues	10140001-538030	$2,960	$2,975	$2,413	$3,205
Office Materials & Supplies	10140001-540012	$1,400	$1,400	$1,000	$1,400
Rec Materials & Supplies	10140001-540016	$120	$120	-	$120
Uniforms And Other Clothing	10140001-540038	$200	$200	-	$200
Office Equipment	10140001-550004	$1,200	$1,200	-	$1,200
Miscellaneous Expenses	10140001-580100	$600	$600	-	$600
Park Maintenance		$1,363,132	$1,258,098	$766,391	$1,363,941
Full-Time Employees	10140003-511001	$542,036	$648,920	$343,196	$683,878
Seasonal Salaries	10140003-511003	$118,080	$46,080	$47,528	$47,462

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Overtime	10140003-511004	$11,132	$12,500	$18,968	$16,500
Retirement/Vacation Reimb.	10140003-511005	-	-	$967	-
Longevity	10140003-511006	$14,397	$12,513	$9,667	$15,554
FICA	10140003-522250	$51,736	$54,442	$31,746	$59,276
Municipal Employees Retirement	10140003-522300	$72,534	$87,145	$47,672	$89,623
State Retirement Defined Cont.	10140003-522301	$6,531	$7,004	$3,787	$7,408
Medical Insur-Active Employees	10140003-522818	$133,680	$129,232	$52,929	$116,633
Dental Insur-Active Employees	10140003-522822	$6,250	$6,873	$2,549	$5,847
Insurance Buyback	10140003-522840	$6,000	$12,250	$4,446	$8,000
Life Insurance	10140003-522850	$632	$734	$536	$694
Cleaning Services	10140003-530012	$2,766	$2,766	$797	$2,865
Refuse Disposal	10140003-530014	$4,850	$5,842	$3,237	$6,850
Agricultural Services	10140003-530078	$2,900	$3,200	-	$3,200
Professional Services	10140003-530111	$101,775	$1,775	$41,425	$44,455
Pooled Training Fund	10140003-530801	$1,125	$1,125	$1,125	$1,125
Telephone	10140003-532000	$2,256	$2,520	$945	$2,520
Electricity	10140003-532004	$50,080	-	-	-
Wastewater Fees	10140003-532010	$2,250	-	-	-
Water Fees	10140003-532012	$17,205	-	$11,640	$17,770
Motor Vehicles Maintenance	10140003-534010	$8,280	$8,500	$1,979	$8,650
Maintenance Of General Equip	10140003-534018	$8,625	$9,056	$7,408	$9,500
Maintenance Of Buildings	10140003-534020	$31,700	$31,700	$28,283	$32,334
Rents	10140003-538028	$7,440	$11,000	$7,220	$11,280
Janitorial Materials & Supp	10140003-540014	$13,548	$15,221	$6,928	$17,641
Rec Materials & Supplies	10140003-540016	$9,404	$10,104	$4,765	$11,639
Elect Materials & Supplies	10140003-540018	$3,500	$3,500	$1,894	$3,600
Agri Materials & Supplies	10140003-540022	$52,100	$53,920	$50,273	$57,176
Chemicals And Gases	10140003-540024	$490	$490	-	$510
Bldg & Const Materials & Supp	10140003-540026	$5,200	$5,000	$3,500	$5,100
Motor Vehicle Materials & Supp	10140003-540028	$6,490	$6,200	$2,750	$6,200
Medical & Lab Materials & Supp	10140003-540030	$275	$350	$350	$350

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Hardware & Tools	10140003-540032	$1,400	$1,400	$578	$1,400
Signage Materials & Supplies	10140003-540034	$7,574	$6,024	$4,429	$6,024
Equipment & Machine Parts	10140003-540036	$3,500	$3,500	$1,300	$3,500
Uniforms And Other Clothing	10140003-540038	$4,405	$4,800	$4,812	$5,040
Fuels And Lubricants	10140003-540040	$41,355	$42,182	$14,589	$43,448
HVAC Materials & Supplies	10140003-540050	$4,140	$4,140	$1,716	$4,290
General Equipment & Machinery	10140003-550006	$5,490	$6,090	$455	$6,600
Athletics Program		$218,997	$207,131	$178,845	$208,631
Full-Time Employees	10140005-511001	$26,308	$29,910	$17,136	$32,074
Seasonal Salaries	10140005-511003	$8,370	$8,370	$3,924	$8,835
Overtime	10140005-511004	$700	$700	-	$700
Longevity	10140005-511006	-	$299	$161	$473
FICA	10140005-522250	$2,546	$2,812	$1,576	$3,088
Municipal Employees Retirement	10140005-522300	$3,429	$4,081	$2,337	$4,199
State Retirement Defined Cont.	10140005-522301	$268	$299	$173	$325
Medical Insur-Active Employees	10140005-522818	$4,290	$4,528	$2,455	$4,914
Dental Insur-Active Employees	10140005-522822	$165	$169	$86	$165
Life Insurance	10140005-522850	$51	$51	$29	$51
Professional Services	10140005-530111	$155,850	$139,286	$139,266	$138,158
Printing Expenses	10140005-538022	$200	-	-	-
Rec Materials & Supplies	10140005-540016	$16,820	$16,625	$11,702	$15,650
Aquatics Program		$327,386	$315,583	$211,509	$339,571
Seasonal Salaries	10140007-511003	$201,843	$211,619	$138,578	$235,666
Overtime	10140007-511004	$19,608	$21,441	$16,306	$21,525
FICA	10140007-522250	$16,941	$17,880	$11,849	$19,675
Refuse Disposal	10140007-530014	$1,890	$1,890	$1,436	$1,985
Professional Services	10140007-530111	$70,040	$47,539	$30,802	$44,419
Telephone	10140007-532000	$500	$500	$956	$1,240
Electricity	10140007-532004	$950	-	-	-
Water Fees	10140007-532012	$1,000	-	-	-
Maintenance Of Buildings	10140007-534020	$1,700	$1,700	$1,074	$1,785
Printing Expenses	10140007-538022	$1,700	$1,700	$1,700	$1,700
Rents	10140007-538028	$1,240	$1,240	$1,002	$1,240

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Janitorial Materials & Supp	10140007-540014	$3,175	$3,175	$2,500	$3,400
Rec Materials & Supplies	10140007-540016	$700	$700	$700	$700
Bldg & Const Materials & Supp	10140007-540026	$2,140	$2,140	$1,576	$2,247
General Hardware & Tools	10140007-540032	$200	$200	-	$210
Signage Materials & Supplies	10140007-540034	$580	$580	-	$600
Uniforms And Other Clothing	10140007-540038	$800	$800	$800	$900
Safety Related Equipment	10140007-550024	$2,379	$2,279	$2,000	$2,000
Miscellaneous Expenses	10140007-580100	-	$200	$229	$279
Leisure Services Program		$165,440	$157,804	$145,406	$190,051
Seasonal Salaries	10140009-511003	$54,475	$55,316	$41,422	$66,954
Overtime	10140009-511004	$1,089	$1,089	$1,355	$1,089
FICA	10140009-522250	$4,251	$4,315	$3,272	$5,205
Professional Services	10140009-530111	$92,535	$87,464	$93,727	$102,229
Electricity	10140009-532004	$900	-	-	-
Water Fees	10140009-532012	$225	-	-	-
Propane	10140009-532014	$1,025	-	-	-
Maintenance Of Buildings	10140009-534020	$700	$700	$426	$700
Rents	10140009-538028	$5,040	$4,320	$3,360	$8,274
Janitorial Materials & Supp	10140009-540014	$300	$300	-	$300
Rec Materials & Supplies	10140009-540016	$3,700	$3,100	$844	$4,100
Uniforms And Other Clothing	10140009-540038	$1,000	$1,000	$1,000	$1,000
Recreational Equipment	10140009-550018	$200	$200	-	$200
Creative Activites Program		$89,740	$83,942	$39,545	$78,965
Part-Time Salaries	10140013-511002	$57,456	$58,600	$29,012	$60,897
Longevity	10140013-511006	-	-	-	$413
FICA	10140013-522250	$4,418	$4,388	$2,219	$4,614
Municipal Employees Retirement	10140013-522300	$4,968	$5,303	$1,967	$5,141
State Retirement Defined Cont.	10140013-522301	$389	$393	$146	$399
Medical Insur-Active Employees	10140013-522818	$8,107	$8,558	-	$600
Life Insurance	10140013-522850	-	$102	-	$102
Refuse Disposal	10140013-530014	$375	$450	$357	$450

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Internet Access	10140013-530066	$840	$1,000	$414	$1,000
Professional Services	10140013-530111	$779	$779	-	$979
Telephone	10140013-532000	$540	$540	$234	$540
Fuel - Oil	10140013-532002	$4,860	-	-	-
Electricity	10140013-532004	$2,640	-	-	-
Wastewater Fees	10140013-532010	$350	-	-	-
Water Fees	10140013-532012	$288	-	-	-
Maintenance Of Buildings	10140013-534020	$1,000	$1,000	$3,714	$1,000
Rents	10140013-538028	$530	$530	$530	$530
Janitorial Materials & Supp	10140013-540014	$500	$500	$426	$500
Rec Materials & Supplies	10140013-540016	$600	$600	$400	$600
Recreational Equipment	10140013-550018	$200	$200	-	$200
Building Improvements	10140013-570004	$900	$1,000	$126	$1,000
Natural Resources Officer		$87,513	$92,028	$55,945	$116,218
Full-Time Employees	10140090-511001	$42,284	$43,386	$24,971	$49,409
Longevity	10140090-511006	$426	$477	$434	$559
FICA	10140090-522250	$3,158	$3,130	$1,844	$3,745
State Retirement Defined Bene	10140090-522300	$5,567	$5,926	$3,417	$6,446
State Retirement Defined Cont.	10140090-522301	$431	$434	$253	$500
Medical Insur-Active Employees	10140090-522818	$9,120	$9,852	$5,204	$11,199
Dental Insur-Active Employees	10140090-522822	$382	$395	$203	$428
Life Insurance	10140090-522850	$46	$46	$26	$51
Non-Major Technology Reserve	10140090-530044	$941	$1,225	$1,225	$1,225
Professional Services	10140090-530111	$12,000	$12,000	$9,070	$13,500
Pooled Training Fund	10140090-530801	$125	$125	$125	$125
Telephone	10140090-532000	$1,032	$1,032	$416	$1,032
General Maintenance	10140090-534000	-	-	-	$500
Motor Vehicles Maintenance	10140090-534010	$500	$500	$55	$2,000
Commun Equip. Maintenance	10140090-534012	$500	$1,000	$110	$2,000
Computer/Software Maint.	10140090-534016	-	-	$1,275	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Maintenance Of General Equip	10140090-534018	$6,000	$7,000	$5,050	$10,000
Educational Expenses	10140090-538016	-	-	-	$500
Printing Expenses	10140090-538022	$200	$200	-	$200
Motor Vehicle Materials & Supp	10140090-540028	$400	$400	$169	$500
Uniforms And Other Clothing	10140090-540038	$300	$300	-	$300
Fuels And Lubricants	10140090-540040	$3,500	$4,000	$1,968	$5,000
Safety Related Mat & Supp	10140090-540058	$100	$100	$100	$500
Miscellaneous Expenses	10140090-580100	$500	$500	$29	$6,500
Library Administration		$1,506,113	$1,535,315	$887,815	$1,579,958
Full-Time Employees	10150001-511001	$709,148	$758,362	$419,532	$784,275
Part-Time Salaries	10150001-511002	$171,734	$187,044	$97,181	$188,275
Longevity	10150001-511006	$13,390	$15,249	$17,818	$20,066
FICA	10150001-522250	$68,326	$70,550	$40,076	$73,951
Municipal Employees Retirement	10150001-522300	$94,187	$104,515	$62,883	$109,877
State Retirement Defined Cont.	10150001-522301	$7,983	$7,883	$4,844	$8,946
Medical Insur-Active Employees	10150001-522818	$137,071	$136,592	$67,243	$137,048
Medical Insur-Retirees	10150001-522820	$750	$1,000	-	$1,000
Dental Insur-Active Employees	10150001-522822	$5,907	$5,438	$2,437	$4,763
Insurance Buyback	10150001-522840	$18,858	$12,500	$4,871	$8,500
Life Insurance	10150001-522850	$1,071	$1,224	$679	$1,224
Refuse Disposal	10150001-530014	$3,726	$4,186	$1,991	$4,186
Outside Data Processing	10150001-530018	$62,238	$63,548	$47,404	$64,257
Non-Major Technology Reserve	10150001-530044	$31,618	$34,940	$34,940	$40,486
Copy Machine Services	10150001-530064	$1,300	$1,300	$527	$1,300
Pooled Training Fund	10150001-530801	$1,375	$1,375	$1,375	$1,375
Telephone	10150001-532000	$500	$500	$243	$500
Electricity	10150001-532004	$25,000	-	-	-
Natural Gas	10150001-532008	$16,000	-	-	-
Wastewater Fees	10150001-532010	$970	-	-	-
Water Fees	10150001-532012	$3,480	-	-	-
Propane	10150001-532014	$1,820	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Computer/Software Maintenance	10150001-534016	$15,000	$15,000	$11,373	$15,000
Maintenance Of Buildings	10150001-534020	$19,500	$19,500	$16,002	$20,000
Advertising	10150001-538012	$300	$300	-	$150
Travel Expenses	10150001-538014	$350	$400	$400	$480
Postage	10150001-538020	$300	$300	$31	$250
Office Materials & Supplies	10150001-540012	$4,600	$4,000	$2,869	$4,000
Janitorial Materials & Supp	10150001-540014	$2,100	$2,100	$2,089	$2,500
Elect Materials & Supplies	10150001-540018	$260	$260	$177	$300
Books And Publications	10150001-540020	$60,000	$62,000	$42,631	$62,000
Audio/Visual Materials	10150001-540021	$27,000	$25,000	$8,000	$25,000
Bldg & Const Materials & Supp	10150001-540026	$250	$250	$200	$250
Municipal Insurance		$525,000	$570,000	$616,521	$645,000
Insurance	10170103-560010	$525,000	$570,000	$616,521	$645,000
Unemployment Insurance		$16,500	$19,000	-	$21,500
Unemployment Insurance	10170105-560015	$16,500	$19,000	-	$21,500
Workers' Compensation		$227,500	$233,000	$184,046	$195,000
Worker's Compensation Ins	10170107-560020	$227,500	$233,000	$184,046	$195,000
Fund Contingency		$218,827	$60,000	$37,969	$60,000
Miscellaneous Expenses	10170109-580100	$218,827	$60,000	$37,969	$60,000
Town Health Care		$112,141	-	-	-
Contingency	10173011-522900	$97,141	-	-	-
OPEB	10173011-523110	$15,000	-	-	-
Contr To Human Svc Agencies		$103,000	$90,500	$90,500	$94,000
Jonnycake Center Of Peace Dale	10180000-589606	$30,000	$30,000	$30,000	$30,000
Cane Child Development Center	10180000-589607	$9,000	$9,000	$9,000	$9,500
Welcome House Of South County	10180000-589609	$10,000	$10,000	$10,000	$10,000
Domestic Violence Resource Ctr	10180000-589610	$10,000	$10,000	$10,000	$11,000
Education Exchange	10180000-589612	$15,000	$15,000	$15,000	$15,000
Boys and Girls Club	10180000-589614	$20,000	$15,000	$15,000	$15,000
Neighbors Helping Neighbors	10180000-589708	$5,000	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
St. Vincent DePaul/St. Francis	10180000-589716	$4,000	-	-	-
Galilee Mission	10180000-589719	-	-	$1,500	-
The Galilee Mission	10180000-589601	-	$1,500	-	-
St. Peters by the Sea/Comm. Market	10180000589720	-	-	-	$2,500
Meals on Wheels of RI, Inc.	10180000-589721	-	-	-	$1,000
Contr To Outside Agencies		$79,050	$91,550	$91,550	$88,050
Celebration (Parades)	10181000-580106	$7,000	$7,000	$7,000	$7,000
Fire Company	10181000-580108	$10,000	$10,000	$10,000	$10,000
Narrow River Pres	10181000-589701	$2,500	$2,500	$2,500	$2,500
Southern RI Chamber Of Comm	10181000-589702	$9,000	$9,000	$9,000	$9,000
Peace Dale Neighborhood Revit	10181000-589703	-	$2,000	$2,000	-
Wakefield Village Association	10181000-589706	$5,000	$5,000	$5,000	$6,000
Neighbors Helping Neighbors	10181000-589708	-	$5,000	$5,000	$5,000
Southern RI Volunteers	10181000-589709	$6,000	$6,000	$6,000	$6,000
VFW Auxiliary Post #916	10181000-589710	$7,500	$7,500	$7,500	$7,500
South County History Center	10181000-589711	$7,500	$7,500	$7,500	$7,500
South Kingstown Housing Author	10181000-589712	$18,000	$18,000	$18,000	$18,000
Chris Collins Foundation	10181000-589713	$5,000	$5,000	$5,000	$5,000
Friends of the Saugatucket	10181000-589714	$1,000	$2,000	$2,000	$2,000
Peace Dale United Housing	10181000-589715	-	-	$3,000	-
Wakefield Concert Band	10181000-589717	$550	$550	$550	$1,050
St. Elizabeth Adult Day Center	10181000-589718	-	$1,500	$1,500	$1,500
Peace Dale United Housing, Inc.	10181000-589719	-	$3,000	-	-
Capital Outlay		$2,043,935	$1,983,300	$1,983,300	$2,057,796
Property Appraisal Rsrve Fund	10185000-590326	$90,000	$50,000	$50,000	$95,000
Capital Equip. & Replace. Fund	10185000-590408	$461,820	$554,000	$554,000	$406,994
Technology Reserve Fund	10185000-590410	$70,000	$10,000	$10,000	$125,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Library Improvement Fund	10185000-590412	$50,000	$60,000	$60,000	-
Public Safety Reserve Fund	10185000-590414	$165,000	$123,300	$123,300	$129,500
Public Works Improvement Fund	10185000-590418	$795,000	$850,000	$850,000	$720,000
Rec Development & Restore Fund	10185000-590420	$256,115	$146,000	$146,000	$434,000
Town Hall Improvement Fund	10185000-590426	$81,000	$115,000	$115,000	$147,302
Transfer To Other Funds	10185000-590999	$75,000	$75,000	$75,000	-
Total Expenditures		**$32,745,121**	**$34,023,636**	**$21,084,184**	**$35,754,674**

Department Summary

The Department Summary section provides an expenditure summary for all divisions and department segments that make up the General Fund budget of the Town.

Additionally, within the Department Summary section is an expenditure and revenue summary for all side funds of the Town, made up of the following:

- Peace Dale Office Building (PDOB) Fund
- Senior Services Fund
- Neighborhood Guild Fund
- Community Recreation Center Fund
- Debt Service Fund
- Water Enterprise Fund
- Wastewater Enterprise Fund
- Solid Waste Enterprise Fund
- School Department Operating Fund

The Proposed All Funds Summary of Expenditures for FY 2026-2027 is proposed to be $4,422,819 greater than the current fiscal year (3.96%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, for various labor groups, with an overall proposed increase of $1,038,905.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $209,781.
- A proposed increase of $1,731,038 or 5.09% to support the General Fund Operating Budget of the Town.
- A proposed increase of $939,071 or 27.08% in Tax Transfer Revenue to support the Debt Service Fund.
- A Proposed increase of $1,000,000 or 1.79% in Tax Transfer Revenue to support the South Kingstown School Operating Fund.

Department Headcount (FTE)					
Department Summary (FTE)	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
General Fund	211.86	214.86	215.21	216.76	1.55
Senior Center	4.87	4.87	4.87	4.87	0.00
Water Enterprise Fund	2.00	2.00	2.00	2.00	0.00
Wastewater Enterprise Fund	16.40	16.40	17.00	17.00	0.00
School Department	427.60	384.80	369.70	366.10	-3.60
Total Town-Wide	**662.73**	**622.93**	**608.78**	**606.73**	**-2.05**

General Fund - Summary

This portion of the budget is composed of the following components:

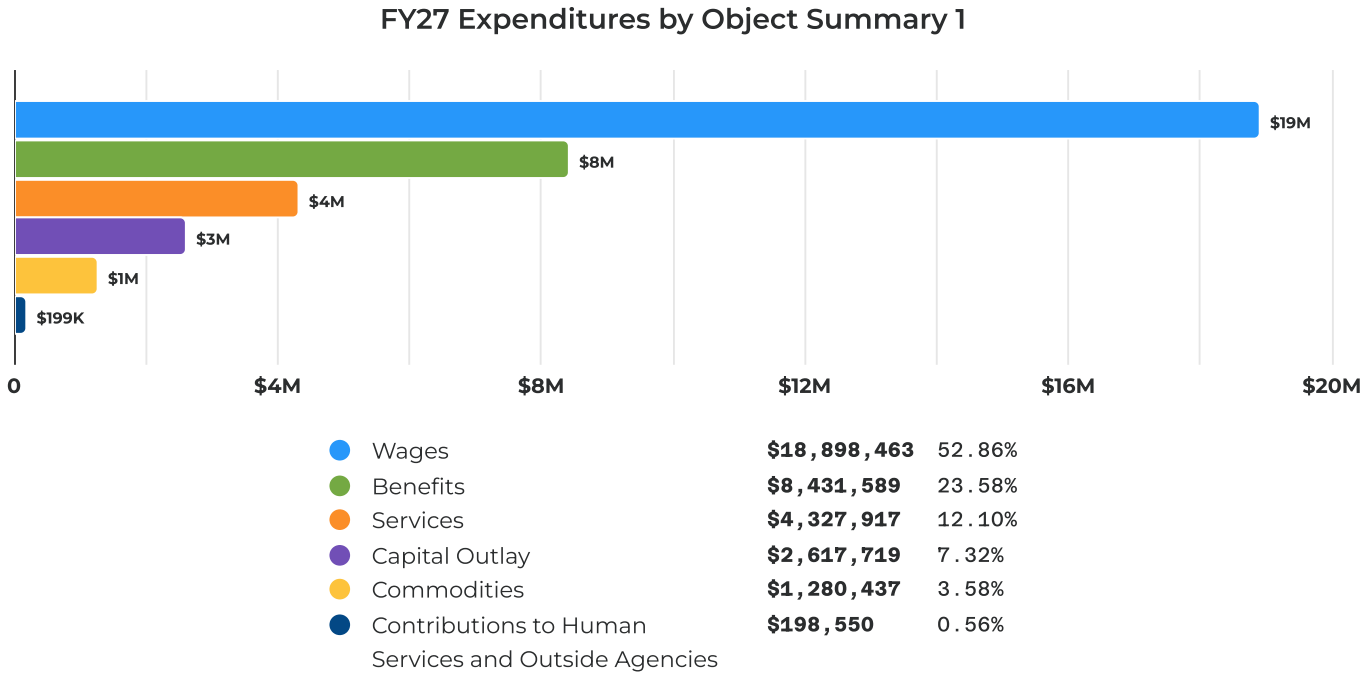
1) General Government
2) Public Safety
3) Public Services
4) Leisure Services
5) Public Libraries
6) Other Expenditures
7) Employment Benefits
8) Human Services & Outside Agencies
9) Capital Outlay

Department Headcount (FTE)					
General Fund	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	211.86	214.86	215.21	216.76	1.55

The Proposed General Fund Summary of Expenditures for FY 2026-2027 is proposed to be $1,731,038 greater than the current fiscal year (5.09%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $1,038,905.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $209,781.
- A proposed overall increase of $639,598 to support the Police Department Operating Budget.
- A proposed overall increase of $223,345 to support the Emergency Medical Services Operating Budget.
- A proposed overall increase of $210,588 to support the Leisure Services Department Operating Budget.

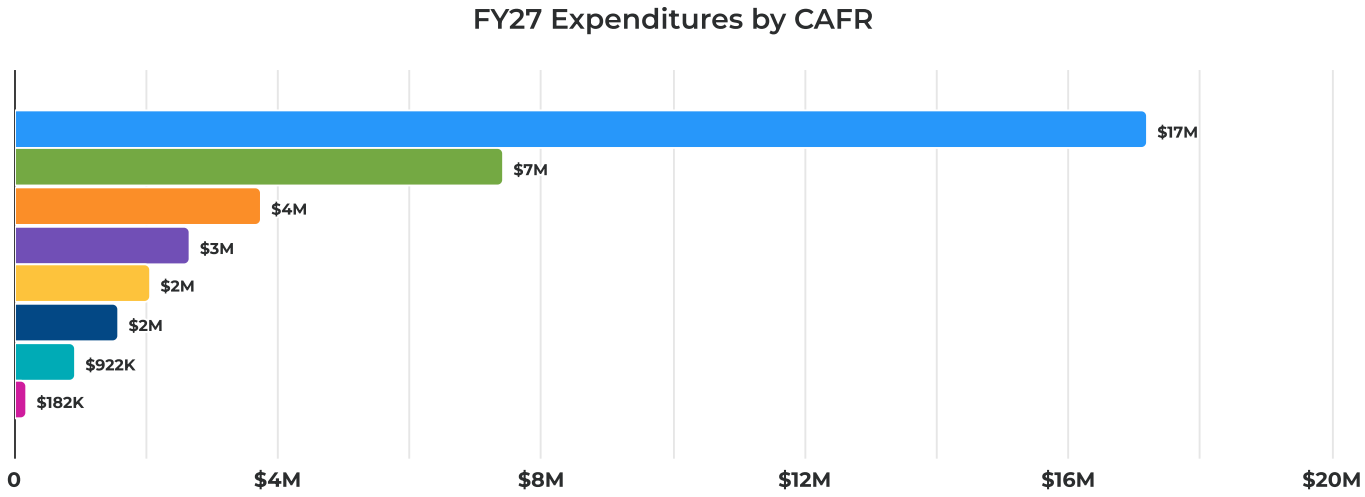
Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$16,982,112	$17,859,558	$10,033,638	$17,627,938	$18,898,463
Benefits	$7,790,987	$8,221,808	$4,373,538	$7,965,806	$8,431,589
Services	$3,815,918	$3,922,980	$3,214,386	$4,036,287	$4,327,917
Capital Outlay	$2,526,880	$2,542,056	$2,447,202	$2,499,056	$2,617,719
Commodities	$1,431,220	$1,279,229	$817,820	$1,256,470	$1,280,437
Contributions to Human Services and Outside Agencies	$198,005	$198,005	$197,601	$198,005	$198,550
Total Expenditures	**$32,745,121**	**$34,023,636**	**$21,084,184**	**$33,583,562**	**$35,754,674**

Expenditures by CAFR



Public Safety	**$17,185,683**	48.07%
General Government	**$7,416,355**	20.74%
Public Works	**$3,734,340**	10.44%
Leisure Services	**$2,676,993**	7.49%
Capital Outlay	**$2,057,796**	5.76%
Public Libraries	**$1,579,958**	4.42%
Other Expenditures	**$921,500**	2.58%
Human Svcs & Outside Agy Contr	**$182,050**	0.51%

Expenditures by CAFR

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Government	$6,399,243	$7,107,704	$4,071,625	$6,943,525	$7,416,355
Public Safety	$15,503,003	$16,267,280	$9,222,389	$16,093,848	$17,185,683
Public Works	$3,442,002	$3,600,039	$2,286,995	$3,550,463	$3,734,340
Leisure Services	$2,568,808	$2,465,948	$1,611,474	$2,458,164	$2,676,993
Public Libraries	$1,506,113	$1,535,315	$887,815	$1,455,712	$1,579,958
Other Expenditures	$987,827	$882,000	$838,536	$916,500	$921,500
Employment Benefits	$112,141	-	-	-	-
Human Svcs & Outside Agy Contr	$182,050	$182,050	$182,050	$182,050	$182,050
Capital Outlay	$2,043,935	$1,983,300	$1,983,300	$1,983,300	$2,057,796
Total Expenditures	**$32,745,121**	**$34,023,636**	**$21,084,184**	**$33,583,562**	**$35,754,674**

General Government - Summary

The Department Devisions that make up the General Government portion of the Town's Operating Budget are as follows:

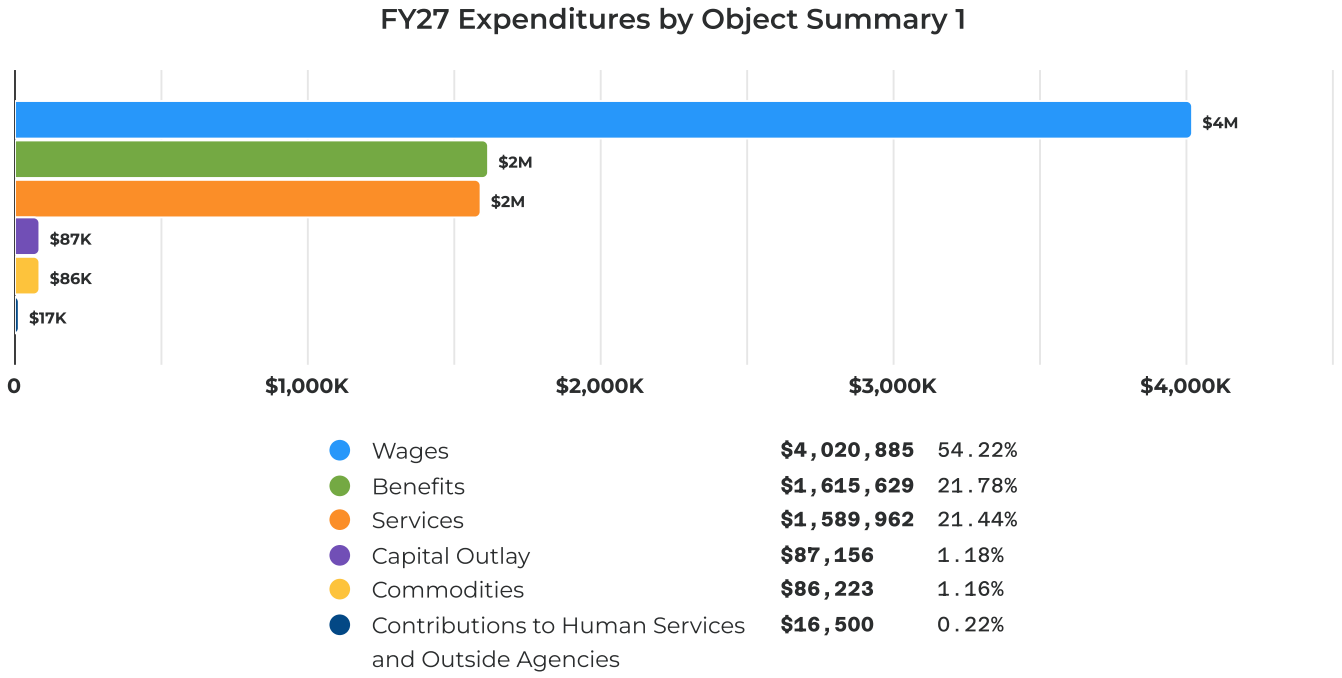
1. Town Council
2. Budget Referendum
3. Legal
4. Probate Judge
5. Town Manager
6. Personnel Administration
7. Town Clerk
8. Canvassing Authority
9. Municipal Court
10. Finance Department
11. Information Technology
12. Post Year Audit
13. Tax Assessor
14. Assessment Board of Review
15. Planning Department
16. Planning Board
17. Geographic Information Systems
18. Conservation Commission
19. Zoning / Building Inspection
20. Zoning Board of Review
21. Facilities

Department Headcount (FTE)					
General Government	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	49.75	49.75	48.50	48.50	0.00

The General Government's Expenditure segment of the General Fund Budget for FY 2026-2027 is proposed to be $293,316 greater than the current fiscal year (4.13%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $115,089 or 2.95%.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $35,349 or 2.24%.
- A proposed overall increase of $54,987 or 19.98% to support the Legal Operating Budget.
- A proposed overall increase of $62,527 or 7.48% to support the Planning Department Operating Budget.
- A proposed overall increase of $85,454 or 5.86% to support the Facilities Department Operating Budget.

Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY2026-27 Proposed
Wages	$3,741,892	$3,905,796	$2,121,714	$3,767,063	$4,020,885
Benefits	$1,464,540	$1,580,280	$788,641	$1,456,576	$1,615,629
Services	$982,486	$1,404,564	$1,034,600	$1,506,121	$1,589,962
Capital Outlay	$109,513	$114,111	$71,839	$113,389	$87,156
Commodities	$84,857	$86,998	$39,280	$84,420	$86,223
Contributions to Human Services and Outside Agencies	$15,955	$15,955	$15,551	$15,955	$16,500
Total Expenditures	**$6,399,243**	**$7,107,704**	**$4,071,625**	**$6,943,525**	**$7,416,355**

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Town Council	$33,405	$33,381	$19,699	$32,395	$33,399
Budget Referendum	$15,256	$15,256	-	$15,756	$15,756
Legal Staff	$267,223	$275,240	$400,315	$426,503	$330,227
Probate Judge	$15,536	$15,536	$9,285	$16,150	$16,150
Town Manager	$610,542	$607,487	$338,719	$596,809	$610,719
Personnel Administration	$208,021	$218,880	$141,323	$228,145	$260,300
Town Clerk	$465,043	$479,681	$253,612	$464,982	$495,633
Canvassing Authority	$149,190	$153,396	$44,180	$147,699	$150,866
Municipal Court	$106,946	$136,562	$61,155	$115,604	$131,843
Finance Department	$899,890	$1,025,247	$533,199	$951,493	$988,286
Information Technology	$602,212	$634,722	$386,924	$601,922	$671,122
Post Year Audit	$36,440	$40,000	$40,000	$40,000	$39,000
Tax Assessor	$482,443	$514,421	$284,918	$513,735	$546,795
Assessment Board Of Review	$1,600	$1,600	$760	$1,600	$1,120
Planning Dept	$637,425	$662,021	$332,151	$648,085	$710,756
Planning Board	$15,160	$13,360	$2,720	$10,960	$13,710
Geographic Information Systems	$156,066	$173,845	$107,412	$173,135	$187,637
Conservation Commission	$850	$1,000	-	$900	$1,000
Zoning/Building Inspection	$577,096	$640,945	$311,909	$542,018	$662,458
Zoning Board Of Review	$7,710	$7,390	$2,520	$6,280	$6,390
Facilities	$1,111,191	$1,457,734	$800,824	$1,409,353	$1,543,189
Total Expenditures	**$6,399,243**	**$7,107,704**	**$4,071,625**	**$6,943,525**	**$7,416,355**

Town Council

Division Breakdown & Personnel Summary

Department / Division Head — Rory H. McEntee, Town Council President

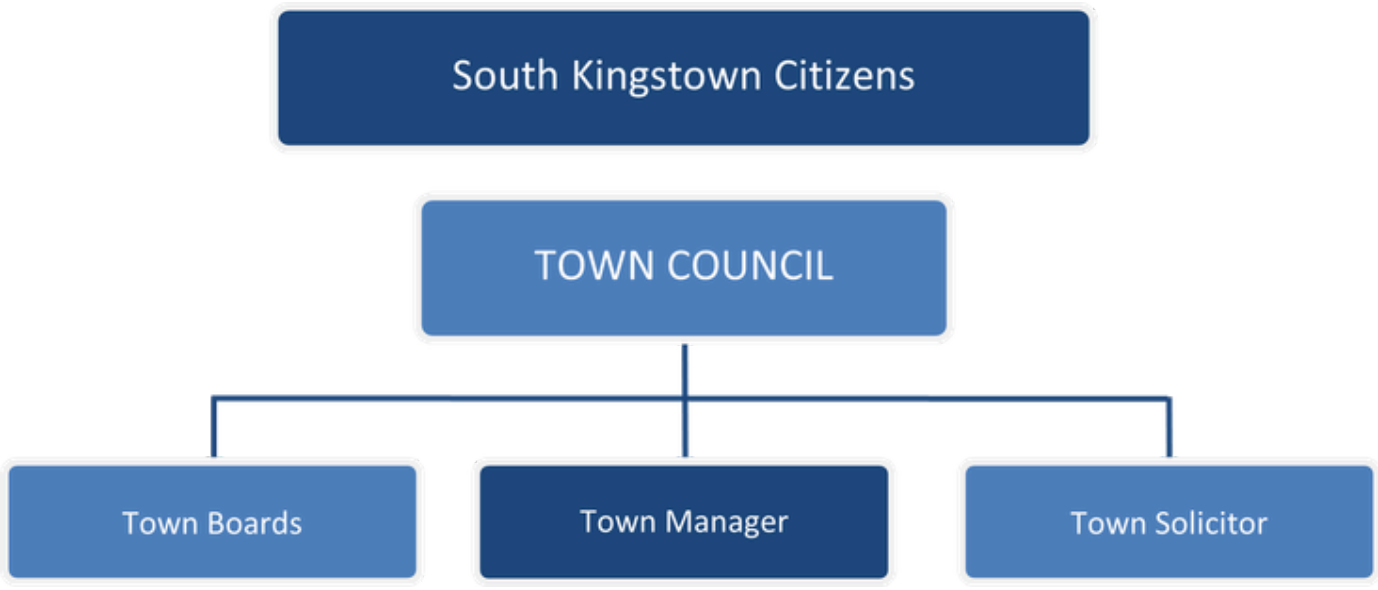
General Fund (101) Town Council, Boards & Commissions:

Please note, this section incorporates multiple accounts, each of which falls under the purview of the Town Council, and other Town Boards and Commissions which receive funding as part of the budget process, and include the following:

Division Summary	
Division Number	**Division Name**
11001	**Town Council**
11003	Budget Referendum
11007	Probate Court
15003	Assessment Board of Review
16003	Planning Board
16009	Conservation Commission
17003	Zoning Board of Review

The Town Council's Expenditure Budget within the General Fund Operating Fund for FY 2026-2027 is proposed to be $18 greater than the current fiscal year (0.05%).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

Town Council

The Town Council is the Charter designated legislative body of the Town. The five members of the Council are elected for two-year terms by elections held in November of even-numbered years. It is the mission of the Town Council of South Kingstown to set policy in order to provide all of its citizens with the highest quality basic services, directed toward community needs, in a fiscally prudent manner. This includes providing responsive constituent services, keeping advised of issues important to constituents, maintenance of our small town character and environment, supporting a vibrant local economy, providing well-maintained facilities and programs for our citizens, and working as a team focused on the long-term interests of the community.

Probate Court

Each city and town has its own probate court, established by RIGL § 8-9; the operating statute for Probate is RIGL Title 33. A part-time Probate Judge is appointed by and serves at the pleasure of the Town Council. Probate Court is held in the Town Hall on the third Thursday of every month.

Assessment Board of Review

The Assessment Board of Review was established by Town Charter, Sections 4242 through 4246. Its procedures were established by Town Ordinance, Section 8-9 through 8-12, effective July 1, 1971. The Assessment Board of Review is charged with hearing and considering the appeal of any property owner concerning the amount of his/her assessed valuation and holds the authority to order a correction. This has been an especially critical task in 2023 with appeals regarding the most recent revaluation of property. The Board is managed by the Tax Assessor and appeals are heard as requested during the specific appeal period. Procedures for filing with the Assessment Board of review are outlined in Article II, Sections 17-21 through 17-24 of the Town Ordinances.

Planning Board

The Planning Board was established by Town Charter, Section 4910. The Board serves as the primary advisory body for the Town on matters related to land use development and growth management. The Board is engaged in a broad spectrum of activities concerning land use and development, including development plan review and approval and oversight of the regulations which govern the process, drafting and/or review of proposed amendments to the Town zoning ordinance, and maintenance of the Comprehensive Community Plan.

Conservation Commission

The Conservation Commission is an advisory group that seeks to promote and develop natural resources to protect watersheds and preserve natural aesthetic areas. The Conservation Commission also serves as the Town's On-Site Wastewater Treatment System (OWTS) Commission, as well as the Tree Board.

Zoning Board

The Zoning Board of Review was established by Town Charter, Section 4920. The Board is charged with hearing and considering the appeal of decisions made by the Planning Board, the Historic District Commission, and the Zoning Enforcement Officer; holds the authority to grant variances from the Zoning Ordinance and special use permits; and is committed to providing a fair and impartial hearing on all applications, in a timely manner.

Functions

Town Council

The principal functions of the Town Council as outlined in the Town Charter, Section 3130, and other relevant ordinance provisions, include:

- Appointing the Town Manager to act as the chief administrative and executive officer of the Town;
- Adopting annual Operating and Capital Budgets
- Establishing policies and measures necessary to promote the general welfare of the Town and the general health and well-being of its citizens
- Enacting ordinances and resolutions necessary for the proper governing of the Town's affairs
- Appointing citizens to various local and regional boards, commissions, and agencies
- Appointing a part-time Probate Judge to oversee the Town's Probate Court
- Appointing a part-time Municipal and Housing Court Judge to oversee the Municipal Court and Housing Court
- Serving as the Town's Licensing Board
- Serving as the Town's Personnel Board

Budget Referendum

The Town Council reviews and adopts a preliminary budget each year. Subsequently, the Council annually holds two public hearings. Any qualified elector of the Town may circulate a petition requesting increases or decreases in line items or the addition of new line items. The Town Council reviews and considers any petitions, makes any final changes, and gives final approval to the budget by a vote of the majority, with a potential referendum to be considered by voters on the first Tuesday following the first Saturday in June. This budget process has been in effect since Charter Amendments were adopted in the November 2006 General Election, where previously the budget process had culminated with the Financial Town Meeting.

Probate Court

Probate court has jurisdiction over the following types of cases:

- Decedent's estates; this includes persons who have died with a Will (testate) or those without one (intestate)
- Adult Limited Guardianship, either of the person, estate, or both
- Minor guardianship, either of the person, estate, or both
- Adult Adoptions
- Name Changes

Assessment Board of Review

The duties performed by the Assessment Board of Review include, but are not limited to:

- Hear and consider the appeal of any property owner concerning the amount of his/her assessed property valuation.
- Have authority to order a correction of any valuation which has been erroneously or incorrectly assessed

Planning Board

The duties performed by the Planning Board include, but are not limited to:

- Review of all subdivision and land development proposals
- Exercise the authority to approve or decline subdivision and land development proposals

- Undertake special projects at the behest of the Town Council
- Review applications for amendments to the Town's Zoning Ordinance and recommend such to the Town Council.
- Develop amendments to the Town's Zoning Ordinance to address priority issues as directed by the Town Council
- Review and adopt updates of the Town's Subdivision and Land Development Regulations
- Oversee development of updates of the Comprehensive Community Plan and recommend such to the Town Council

Conservation Commission

The duties performed by the Conservation Commission include, but are not limited to:

- Review and provide advisory recommendations on applications before the Planning and Zoning Boards, as required
- Undertake special projects as directed by the Town Council
- Coordinate with local and state conservation organizations
- Prepare educational materials aimed at improving understanding of conservation issues in the community
- Plan and conduct special events, grant-related programs and public educational efforts to promote conservation issues in the community.
- Recommend programs to the Town Council and other municipal boards for better promotion, development, utilization, and preservation of open areas, water resources, wetlands, and natural aesthetic areas.
- Work with allied governmental and non-profit organizations concerning natural resource protection and the designation of open space
- Serve as the On-Site Wastewater Treatment System (OWTS) Commission and the Tree Board

Zoning Board of Review

The duties performed by the Zoning Board of Review include, but are not limited to:

- Serve as the Planning Board of Appeals
- Hear and consider the appeal of decisions made by the Planning Board, the Historic District Commission, and the Zoning Enforcement Officer
- Have authority to grant variances from the Zoning Ordinance
- Have authority to grant special use permits

Town Council Goals & Objectives

The Town Council's goals and objectives are organized within twelve main topics, the specific details of which can be found within the *Town Council Goals & Objectives section within the Introduction portion of this document.*

Performance Measurements

FY 2025–2026 Priorities

Current Priorities
The South Kingstown Town Council is committed to responsible stewardship of taxpayer resources and to preserving and enhancing the social, economic, and environmental quality of life in our community. Guided by the Town's Comprehensive Community Plan (2021), the Council has established the following priorities for its 2024–2026 term:
• New High School Construction — Construction of the new high school is the Town Council's top capital priority. Following voter approval in May 2024, the Council provides ongoing oversight to ensure the project stays on schedule, remains within budget, and complies with Rhode Island Department of Education (RIDE) requirements. Current funding supports design, construction, and fiscal monitoring through the targeted completion date of September 2027.
• Affordable Housing Expansion — The Town prioritizes policies and investments that expand workforce and low- to moderate-income housing opportunities in partnership with the South Kingstown Housing Authority. Budget efforts support planning, feasibility analysis, and implementation strategies that increase housing supply while promoting responsible development.
• Repurposing Surplus Properties — The Town is advancing the redevelopment of South Road Elementary School, Wakefield Elementary School, and the Oliver Watson House for workforce housing. These efforts remain subject to Town Council oversight and require planning, feasibility analysis, and appropriate financial structuring to support implementation. Budget priorities focus on advancing redevelopment initiatives that align with community goals and housing needs.
• Homestead Tax Exemption Study — Following enabling legislation from the Rhode Island General Assembly, the Town is evaluating a limited homestead tax exemption for owner-occupied properties and implementing a Rental Registry to assess fiscal impact and market conditions. Budget resources support policy analysis, system development, and data collection to inform responsible decision-making.
• Zoning Modernization — The Town is updating zoning ordinances to expand commercial and mixed-use development opportunities, promote economic growth, and ensure consistency with the Comprehensive Community Plan. Budget support focuses on planning, regulatory updates, public engagement, and implementation to advance smart growth and development objectives.
• Financial Oversight — In collaboration with the Finance Director, prepare and submit the proposed FY 2025–2026 operating budget and a six-year Capital Improvement Program (CIP) for FY 2025–2026 through FY 2030–2031 to the Town Council for review and adoption. These efforts support long-term financial planning, capital investment priorities, and responsible fiscal management.

FY 2026–2027 Priorities

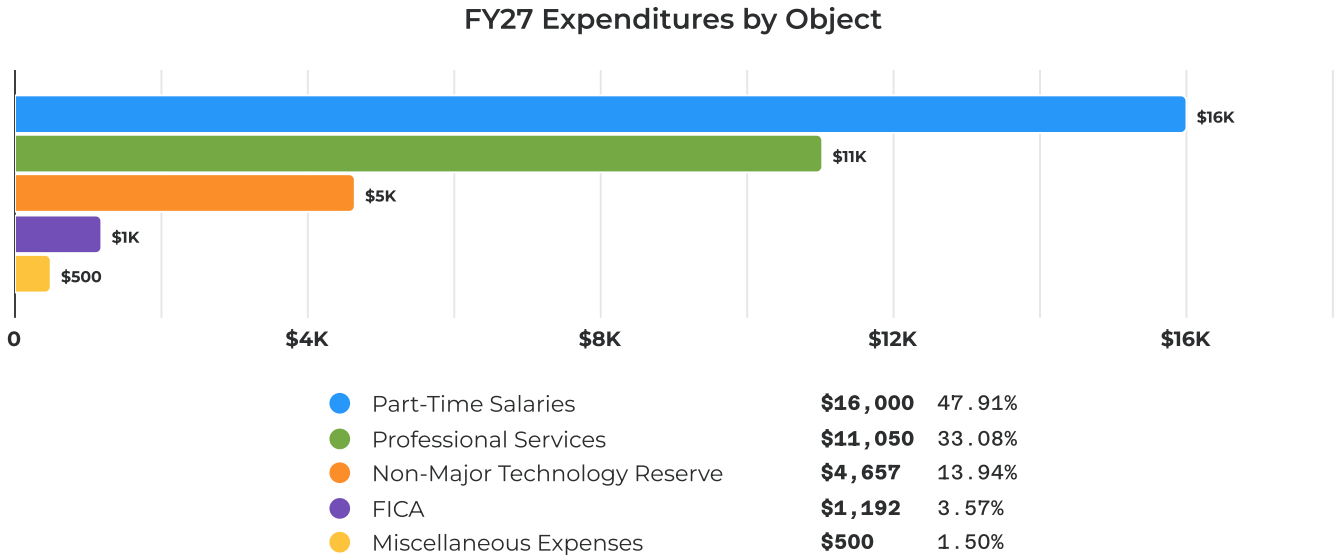
Proposed Priorities
• Financial Oversight — In collaboration with the Finance Director, prepare and submit the proposed FY 2026–2027 operating budget and a six-year Capital Improvement Program (CIP) for FY 2026–2027 through FY 2031–2032 to the Town Council for review and adoption. These efforts support long-term financial planning, capital investment priorities, and responsible fiscal management.
• Establish 2026-2028 Town Council Goals — Establish new Town Council goals for the 2026–2028 term following the November 2026 Town Council elections and implement adopted priorities to guide policy, budgeting, and strategic initiatives for the term.
• Continue to promote positive communication with all stakeholders to foster citizen awareness and involvement in town government, to maintain a high level of engagement and transparency, to maintain credibility with local media and the public.

Department Statistics

FY 2025-2026 & FY 2026-2027

Description	FY2025-26 Projected	FY2026-27 Projected
Town Council Meetings	23	23
Budget Meetings	10	10
Special Town Council Work Sessions	6 to 8 anticipated	6 to 8 anticipated
Labor Contract Negotiations	1	0
Groundbreaking Events — Community Learning Center at Peace Dale Library, Old Mountain Fields Phase I Renovation & South Kingstown High School	3	
Emergency Events Managed	1	

Expenditure Summary by Account



Expenditures by Object

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY2026-27 Proposed
Part-Time Salaries	$16,000	$16,000	$9,200	$16,000	$16,000
FICA	$1,160	$1,136	$704	$1,200	$1,192
Non-Major Technology Reserve	$4,695	$4,695	$4,695	$4,695	$4,657
Professional Services	$11,050	$11,050	$5,100	$10,000	$11,050
Miscellaneous Expenses	$500	$500	-	$500	$500
Total Expenditures	**$33,405**	**$33,381**	**$19,699**	**$32,395**	**$33,399**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$33,405	$33,381	$19,699	$33,399
Wages		$16,000	$16,000	$9,200	$16,000
Part-Time Salaries	10111001-511002	$16,000	$16,000	$9,200	$16,000
Benefits		$1,160	$1,136	$704	$1,192
FICA	10111001-522250	$1,160	$1,136	$704	$1,192
Services		$11,050	$11,050	$5,100	$11,050
Professional Services	10111001-530111	$11,050	$11,050	$5,100	$11,050
Capital Outlay		$4,695	$4,695	$4,695	$4,657
Non-Major Technology Reserve	10111001-530044	$4,695	$4,695	$4,695	$4,657
Commodities		$500	$500	-	$500
Miscellaneous Expenses	10111001-580100	$500	$500	-	$500
Total Expenditures		**$33,405**	**$33,381**	**$19,699**	**$33,399**

Budget Referendum

Division Breakdown & Personnel Summary

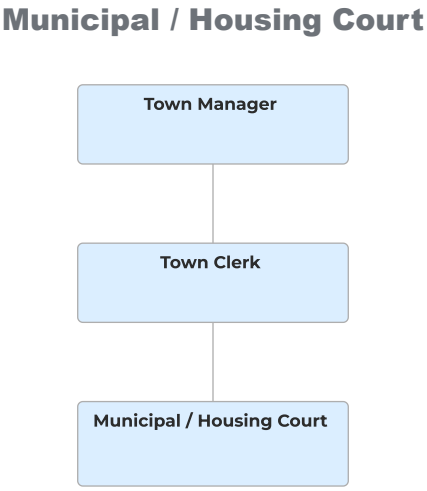
Department / Division Head — Nichole Romane, Town Clerk

This section incorporates multiple department divisions, each of which falls under the purview of the Town Council, and includes the following:

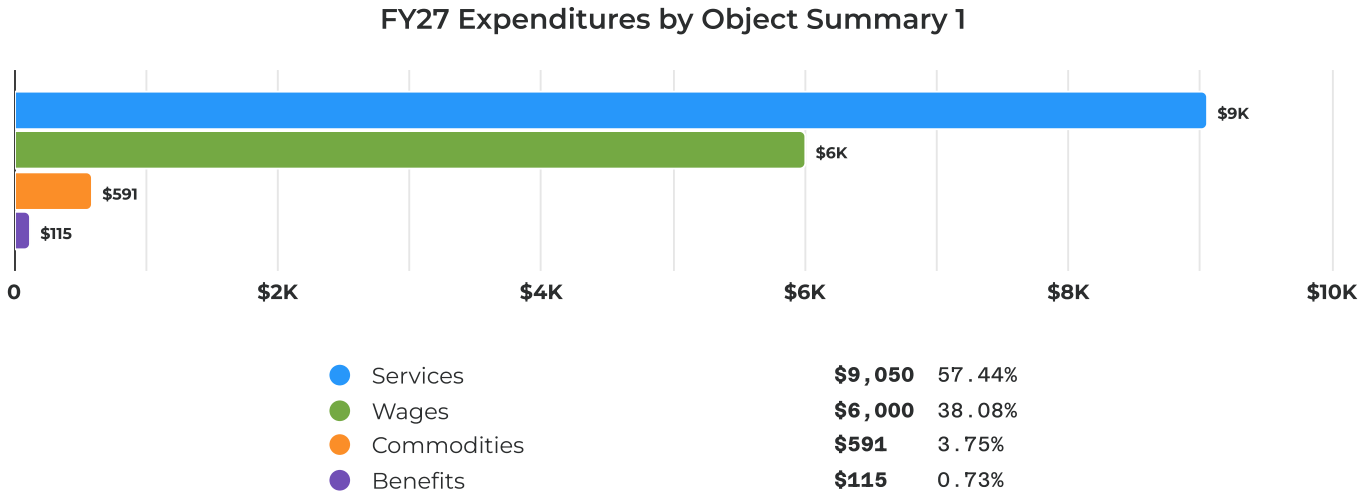
Division Number	Division Name
11001	Town Council
11003	**Budget Referendum**
11007	Probate Court
15003	Assessment Board of Review
16003	Planning Board
16009	Conservation Commission
17003	Zoning Board of Review

The Budget Referendum's Expenditure Budget within the General Fund Operating Fund for FY 2026-2027 is proposed to be $500 greater than the current fiscal year (3.28%).

Organizational Chart



Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$6,000	$6,000	-	$6,000	$6,000
Benefits	$115	$115	-	$115	$115
Services	$8,550	$8,550	-	$9,050	$9,050
Commodities	$591	$591	-	$591	$591
Total Expenditures	**$15,256**	**$15,256**	**-**	**$15,756**	**$15,756**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$15,256	$15,256	-	$15,756
Wages		$6,000	$6,000	-	$6,000
Seasonal Salaries	10111003-511003	$4,500	$4,500	-	$4,500
Overtime	10111003-511004	$1,500	$1,500	-	$1,500
Benefits		$115	$115	-	$115
FICA	10111003-522250	$115	$115	-	$115
Services		$8,550	$8,550	-	$9,050
Stipends Boards/Commissions	10111003-530002	$3,150	$3,150	-	$3,150
Police Detail (Departmental)	10111003-530015	$500	$500	-	$1,000
Advertising	10111003-538012	$400	$400	-	$400
Printing Expenses	10111003-538022	$4,500	$4,500	-	$4,500
Commodities		$591	$591	-	$591
Office Materials & Supplies	10111003-540012	$261	$261	-	$261
Miscellaneous Expenses	10111003-580100	$330	$330	-	$330
Total Expenditures		**$15,256**	**$15,256**	**-**	**$15,756**

Legal

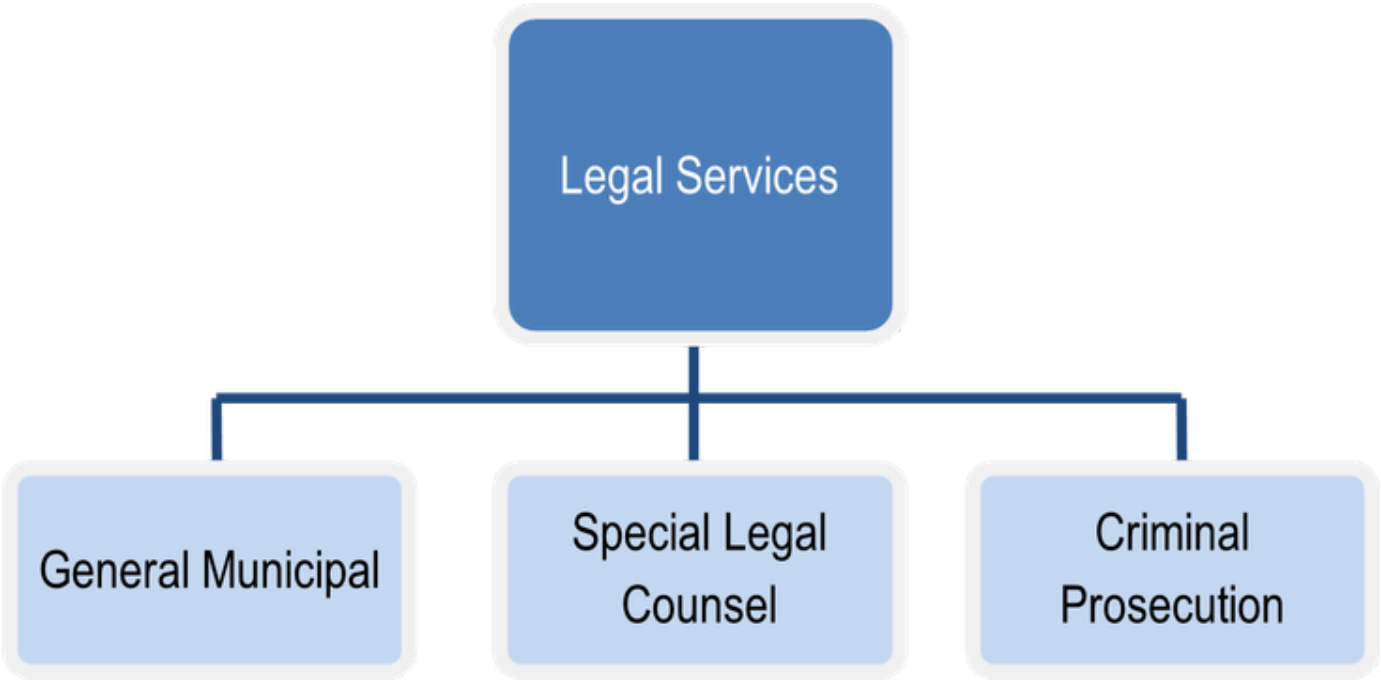
Division Breakdown & Personnel Summary

Department / Division Head — Michael Ursillo, Esq., Town Solicitor

The Legal Staff Expenditures Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $54,987 greater than the current fiscal year (19.98%).

- The Legal Department's Legal Fees — Labor account is proposed to increase by $47,184, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Municipal Legal Services account provides funding for the Town Solicitor, Labor Counsel, Special Legal Counsel, and Criminal Prosecutor who are appointed by, and serve concurrently with, the Town Council. The Town's attorneys attend all meetings of the Town Council, Zoning Board of Review, and Planning Board, and provide legal assistance and advice to these bodies. The Town's attorney also assists the Town Manager and Town staff (exclusive of the School Department) on a variety of matters including labor relations issues, title reviews, and general litigation matters. They also provide advocacy on behalf of the Town, track State policy affecting the municipality, and assist with the drafting of additions and amendments to the Town Code as required.

The following law firms provide the town with legal services.

- Ursillo, Teitz & Ritch, Ltd provides general municipal and special legal counsel representation.
- Whelan Corrente & Flanders LLP provides support with labor and employment law related matters.
- The Law Office of Vincent Ragosta, Jr. provides support with labor and employment law related matters.
- Kelly, Kelleher, Reilly & Simpson provides criminal prosecution representation.
- Locke Lorde, LLP provides representation for bond-related matters.

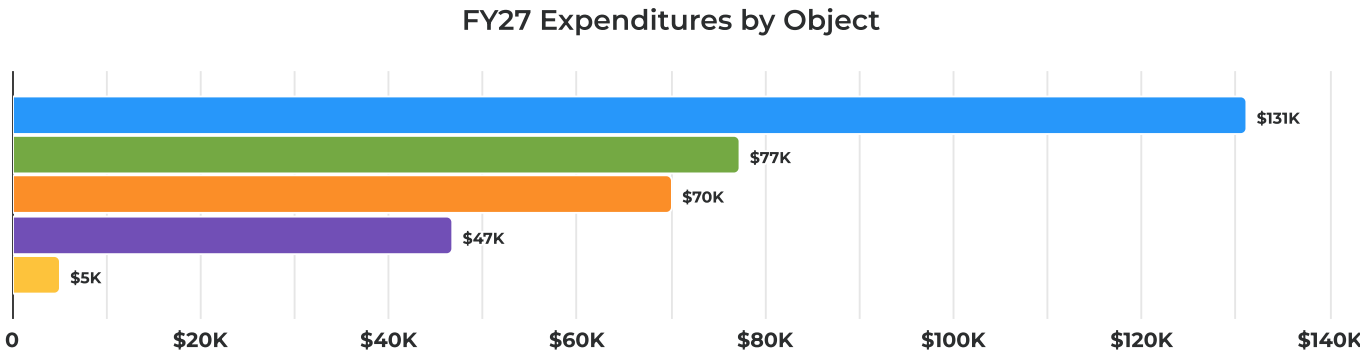
Each of the Town's legal services partners strives to be proactive, meeting with Town Officials to anticipate and avoid potential problems before they arise.

Functions

The principal functions of Legal Services include, but are not limited to:

- Provide quality general municipal legal services, assistance, and advice to the Town Council, Town Manager's Office, Town staff, and Town boards and commissions in a timely fashion.
- Provide quality labor and employment law related legal services, assistance, and advice to the Town Manager's Office and Town Council
- Attend all meetings of the Town Council, Planning Board, and Zoning Board of Review, as well as other Town Board meetings on an as-needed basis.
- Provide proactive representation through the review of various ordinances, municipal contracts (collective bargaining agreements, contracts with supply vendors, professional services, etc.), public records request responses, memoranda, and policies prior to implementation or publication
- Assist with the drafting of additions and amendments to the Town Code
- Assist with the drafting of proposed legislation, as requested by the Town Council
- Represent and defend the Town in all civil or criminal cases not handled by the Town's insurance carrier.
- File actions on behalf of the Town where necessary for civil remedies, including enforcement actions against public nuisances and violations of all Town Ordinances.
- Prosecute all legal proceedings deemed necessary or proper to protect the rights and interests of the Town
- Address liability claims with the Town's insurer
- Represent the Town at sessions of the General Assembly regarding various municipal bills which are being supported or opposed by the Town.
- Provide proactive representation through keeping abreast of continued state and federal law and regulatory changes
- Assist with the preparation of long-range planning documents, including the Comprehensive Community Plan, the Multi-Hazard Mitigation Plan, and other policy-based guidance documents;
- Assist the Town Manager and all municipal Departments with legal interpretation of Town Ordinances and State Law
- Attend office hours at the Town Hall, interacting with Town officials and staff on a regular basis

Expenditure Summary by Account



Legal Fees - General Solicitor	**$131,137**	39.71%
Legal Fees - Planning and Spec	**$77,317**	23.41%
Legal Fees - Labor	**$70,000**	21.20%
Legal Fees - Prosecution	**$46,773**	14.16%
Legal Fees - Labor Relations	**$5,000**	1.51%

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$267,223	$275,240	$400,315	$330,227
Services					
Legal Fees - General Solicitor	10111005-530112	$124,212	$127,938	$127,938	$131,137
Legal Fees - Labor	10111005-530113	$22,151	$22,816	$146,605	$70,000
Legal Fees - Prosecution	10111005-530114	$44,303	$45,632	$45,632	$46,773
Legal Fees - Planning and Spec	10111005-530115	$73,234	$75,431	$75,431	$77,317
Legal Fees - Labor Relations	10111005-530116	$3,323	$3,423	$4,709	$5,000
Total Services		$267,223	$275,240	$400,315	$330,227
Total Expenditures		**$267,223**	**$275,240**	**$400,315**	**$330,227**

Probate Judge

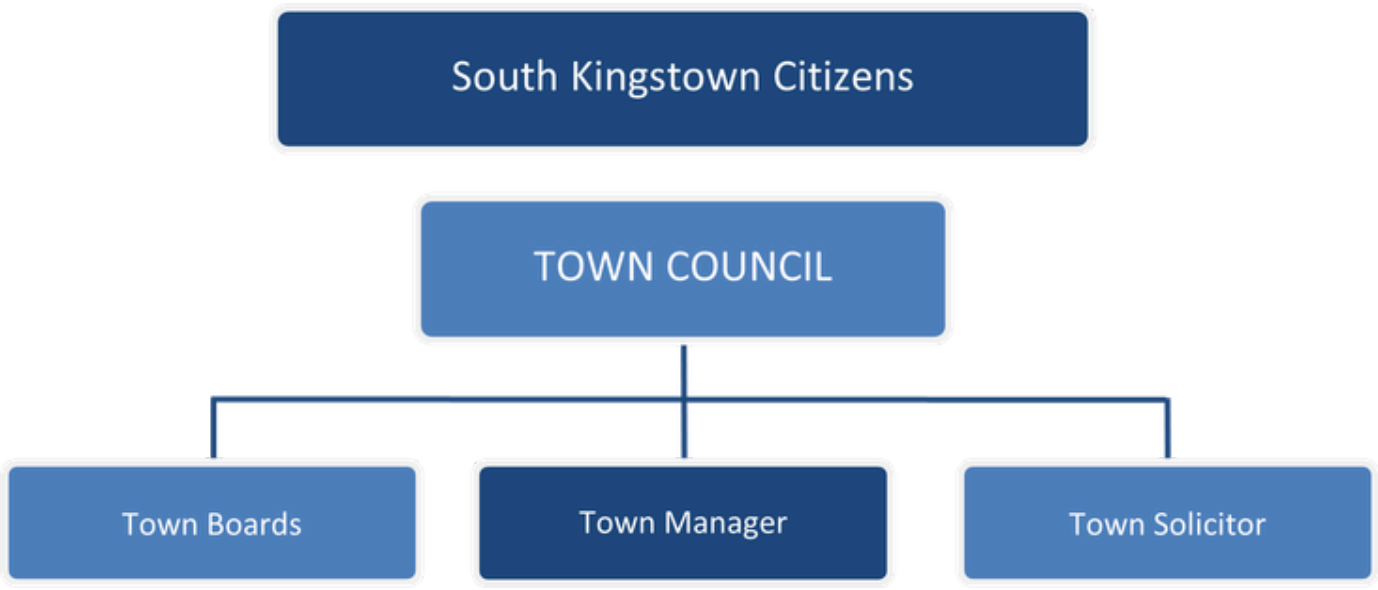
Division Breakdown & Personnel Summary

Department / Division Head — Nichole Romane, Town Clerk

Division Number	Division Name
11001	Town Council
11003	Budget Referendum
11007	**Probate Court**
15003	Assessment Board of Review
16003	Planning Board
16009	Conservation Commission
17003	Zoning Board of Review

The Probate Judge's Expenditure Budget within the General Fund Operating Fund for FY 2026-2027 is proposed to be $614 greater than the current fiscal year.

Organizational Chart



Mission Statement & Primary Functions

Department Mission Statement

The mission of the Town Clerk's Office is 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, confidentiality, and impartiality, rendering equal, courteous service to all.

Functions

The Office of the Town Clerk is responsible for providing a number of services to the public. The Office consists of seven major divisions: Town Council Records, Land Records Registry, Board of Canvassers, Registry of Vital Statistics, Probate Court, Business Licenses, and Municipal Court, as well as providing general services to the public.

Duties include, but are not limited to:

Probate Court

- Accept, review, advertise and schedule for hearing, all petitions filed in association with name changes, the administration of an estate, or the appointment of a guardian of residents of the Town.
- Prepare a docket and document all orders of the Court.

Expenditure Summary by Account

Expenditures by Object

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Part-Time Salaries	$15,000	$15,000	$8,625	$15,000	$15,000
Wages	$15,000	$15,000	$8,625	$15,000	$15,000
FICA	$536	$536	$660	$1,150	$1,150
Benefits	$536	$536	$660	$1,150	$1,150
Total Expenditures	**$15,536**	**$15,536**	**$9,285**	**$16,150**	**$16,150**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$15,536	$15,536	$9,285	$16,150
Wages		$15,000	$15,000	$8,625	$15,000
Part-Time Salaries	10111007-511002	$15,000	$15,000	$8,625	$15,000
Benefits		$536	$536	$660	$1,150
FICA	10111007-522250	$536	$536	$660	$1,150
Total Expenditures		**$15,536**	**$15,536**	**$9,285**	**$16,150**

Town Manager

Division Breakdown & Personnel Summary

Department / Division Head — James M. Manni, Town Manager

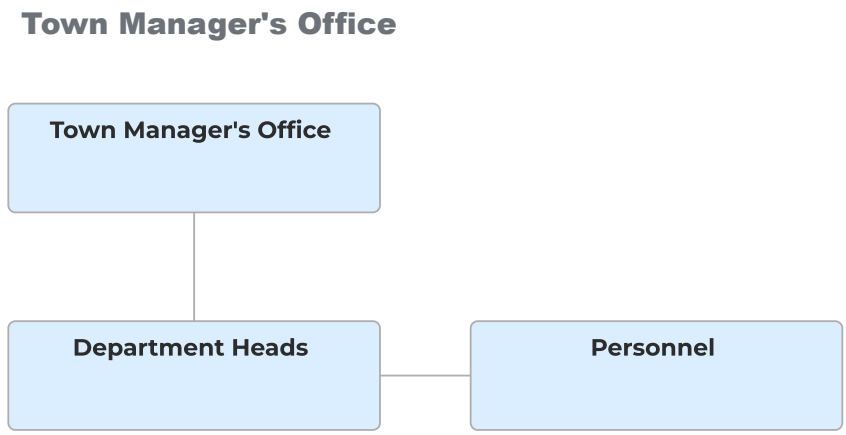
Division Summary	
Division Number	**Division Name**
10112001	**Town Manager**
10112003	Personnel Administration

Department Headcount (FTE)					
Town Manager's Office	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	3.50	3.50	3.50	3.50	0.00

The Town Manager's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $3,231 greater than the current fiscal year, due to two major factors including:

- Wage increases are proposed to increase by 2.50% for non-union personnel. Overall, wages are proposed to increase by $1,361.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $7,323.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Town Manager's Office is to provide for general administrative and operational management, policy implementation, and oversight of municipal operations. The Office is committed to being responsive, ethical, and transparent while providing quality, innovative, and effective service to the Town Council, all Town departments, federal and state agencies, the business community, and Town residents. The Office fosters and promotes effective working relationships with members of the public, Town employees, boards, committees, and commissions, and is committed to annually presenting a fiscally responsible comprehensive budget program and six-year capital improvement plan.

Functions

The Town Manager's Office includes the Town Manager, the Deputy Town Manager/ DOAS, the Executive Assistant, and a part-time Office Assistant.

The principal functions of the Town Manager's Office include, but are not limited to:

- Supporting the Town Manager as the Chief Executive Officer of the Town
- Advising the Town Council on municipal policy and programs affecting the community
- Providing direct staff support to the Town Council and various municipal Boards and Commissions
- Preparing and posting weekly reports to the Town Council
- Administration and management of all municipal government operations, including directing and coordinating policy implementation, activities, and work programs for all Town Departments
- Overseeing the personnel program for all municipal departments and divisions
- Managing employee and labor relations, including contract negotiation, implementation, and grievance processing
- Interacting with federal, state and municipal agencies
- Conducting short and long-range financial planning goals and objectives
- Developing policies and programs to include preparation, administration, and fiscal management of the annual operating budget and the six-year capital improvement program
- Performing special studies and issue analyses and evaluations as needed to promote informed decision-making
- Reviewing and overseeing the submission and administration of federal, state, and foundation grants
- Monitoring proposed state legislation and representing the local government interests
- Providing general management oversight of major Town construction projects
- Communication with residents and the public
- Receiving and responding to APRA (public records) requests

Performance Measurements

FY 2025–2026 Priorities

Current Priorities
• In collaboration with the Finance Director, prepare and submit a 6-year Capital Improvement Program (CIP) for the period FY 2025-2026 through FY 2030-2031 to the Town Council.
• In collaboration with the Finance Director, prepare and submit the FY 2025-2026 proposed budget.
• Advance priorities set annually by the Town Council by coordinating the efforts of all Town departments. Current priorities include Affordable Housing, Homestead Exemptions, Form Based Code and ensuring the new South Kingstown High School is built on time and on budget.
• Collaborate with the Town Council to establish a rental registry to properly manage residential properties operated as businesses and to gather accurate residency data to support future Town Council policies and initiatives.
• Promote economic development that aligns with the Town's long-term vision, enhances community character, creates jobs, attracts investment, and strengthens the tax base and fiscal stability.
• Leverage social media platforms and a monthly newsletter to promote positive communication with all stakeholders, increase citizen awareness of town initiatives and services, encourage active involvement in local government, maintain a high level of transparency, and ensure credibility with both the public and local media.
• Negotiate three (3) union contracts, ensuring fair agreements and maintaining positive labor-management relations.duct labor-related contract management and grievance resolution in a fair and appropriate manner.
• Strengthen the Town's ability to prevent, respond to, and recover from natural or man-made emergencies through hazard mitigation and comprehensive preparedness planning.
• Deploy new constituent based complaint/concern portal.
• Continue to work with departments, elected officials, and state/federal agencies to identify grant funding opportunities and obtain funds to advance projects while offsetting or eliminating costs to taxpayers.

FY 2026–2027 Priorities

Proposed Priorities
• Maintaining a strong focus on budget preparation, reassess financial and service priorities, improve efficiency in service delivery, evaluate and recruit personnel, allocate resources effectively, and explore new opportunities for shared service programs.
• In collaboration with the Finance Director, prepare and submit a 6-year Capital Improvement Program (CIP) for the period FY 2026-2027 through FY 2031-2032 to the Town Council.
• In collaboration with the Finance Director, prepare and submit the FY 2026-2027 proposed budget.
• Advancing goals set by the Town Council to include:
• Overseeing the new high school project approved by voters on May 7, 2024, including public updates, monitoring design and construction, ensuring RIDE compliance, and managing project financing. Completion is anticipated in September 2027.
• Maintaining a commitment to address the housing crisis by aligning local ordinances to support development, increasing the overall housing supply with an emphasis on workforce housing, and supporting the South Kingstown Housing Authority's efforts to expand low- and moderate-income housing.
• Advancing the exploration of options to re-purpose three surplus properties — South Road Elementary School, Wakefield Elementary School, and the Oliver Watson House — for workforce housing development. Each project will remain subject to Town Council oversight to ensure alignment with community values and development standards.
• Continuing to explore the potential adoption of a limited homestead tax exemption for full-time residents of owner-occupied homes, establish a rental registry to better understand the local rental market, and use that data to assess the exemption's financial feasibility and overall impact.
• Working towards adopting a mixed-use zoning ordinance, to allow commercial property owners to redevelop sites with integrated housing, and expand commercial and mixed-use zoning throughout the Town to promote both economic and housing development.
• Promote positive communication with all stakeholders to foster citizen awareness and involvement in town government, to maintain a high level of engagement and transparency, to maintain credibility with local media and the public.

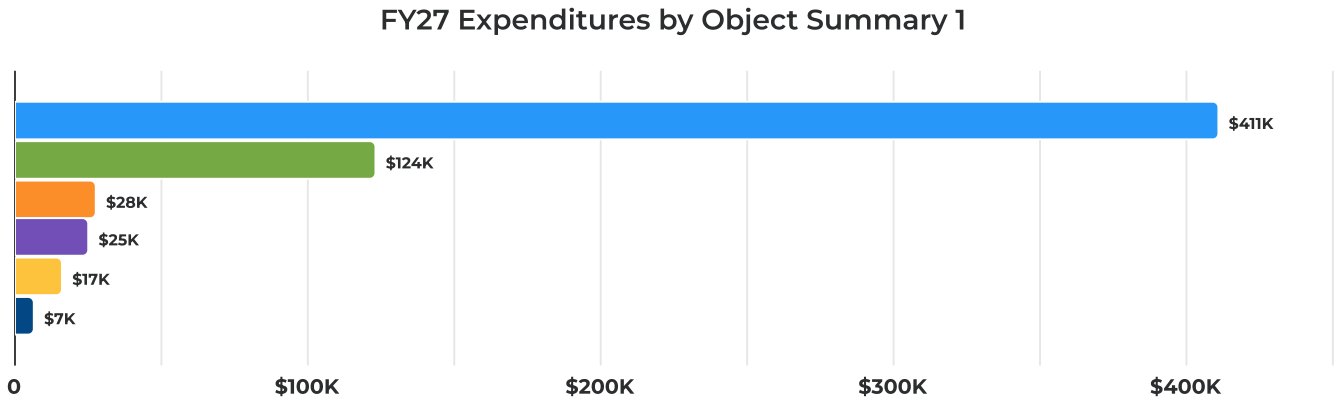
Proposed Priorities
• Enhancing community communications by continuing to grow the Town's social media presence and expand outreach with the addition of a monthly newsletter.
• Delivering prompt, accurate responses to public inquiries and service requests while fostering a culture of respect and responsiveness within the organization.
• Managing labor contracts and addressing grievances in a fair, consistent, and appropriate manner.
• Improving the Town's ability to prevent, respond to, and recover from natural or man-made emergencies through proactive preparedness initiatives, including hazard mitigation and comprehensive emergency planning.
• Working with departments, elected officials, and state and federal agencies to identify and secure grant funding, to advance capital projects while reducing costs to taxpayers and supporting the Town's Capital Improvement Plan.

Department Statistics

FY 2025-2026 & FY 2026-2027

Description	FY2025-26 Projected	FY2026-27 Projected
Town Council Meetings Attended	23	23
Budget Meetings Attended	10	10
Special Town Council Work Sessions	6 to 8 anticipated	6 to 8 anticipated
Labor Contract Negotiations	1	0
Groundbreaking Events — Community Learning Center at Peace Dale Library, Old Mountain Fields Phase I Renovation & South Kingstown High School	3	
Emergency Events Managed	1	

Summary of Expenditures, By Expense Type



Wages	**$411,040**	67.30%
Benefits	**$123,513**	20.22%
Commodities	**$27,700**	4.54%
Services	**$25,225**	4.13%
Contributions to Human Services and Outside Agencies	**$16,500**	2.70%
Capital Outlay	**$6,740**	1.10%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$387,995	$409,679	$229,764	$396,796	$411,040
Benefits	$109,426	$116,190	$70,274	$122,142	$123,513
Services	$62,675	$31,173	$9,177	$27,925	$25,225
Capital Outlay	$5,541	$5,541	$5,141	$5,541	$6,740
Commodities	$28,950	$28,950	$8,812	$28,450	$27,700
Contributions to Human Services and Outside Agencies	$15,955	$15,955	$15,551	$15,955	$16,500
Total Expenditures	**$610,542**	**$607,487**	**$338,719**	**$596,809**	**$610,719**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$610,542	$607,487	$338,719	$610,719
Wages		$387,995	$409,679	$229,764	$411,040
Full-Time Employees	10112001-511001	$363,126	$377,077	$213,437	$384,186
Part-Time Salaries	10112001-511002	$20,135	$21,850	$12,430	$22,395
Longevity	10112001-511006	$4,734	$10,752	$3,897	$4,459
Benefits		$109,426	$116,190	$70,274	$123,513
FICA	10112001-522250	$29,274	$29,645	$17,058	$31,239
Municipal Employees Retirement	10112001-522300	$47,953	$51,703	$30,707	$49,890
State Retirement Defined Cont.	10112001-522301	$2,930	$2,993	$2,155	$3,867
Medical Insur-Active Employees	10112001-522818	$20,268	$22,819	$11,654	$23,509
Medical Insur-Retirees	10112001-522820	-	-	$3,500	$6,000
Dental Insur-Active Employees	10112001-522822	$848	$877	$528	$856
Insurance Buyback	10112001-522840	$7,863	$7,863	$4,505	$7,863
Life Insurance	10112001-522850	$291	$291	$166	$291
Services		$62,675	$31,173	$9,177	$25,225
Professional Services	10112001-530111	$60,000	$28,498	$630	$20,000
Pooled Training Fund	10112001-530801	$375	$375	$1,775	$375
Telephone	10112001-532000	$500	$500	$235	$500
Motor Vehicles Maintenance	10112001-534010	-	-	-	$500
Computer/Softw are Maintenance	10112001-534016	$1,250	$1,250	$5,693	$2,500
Advertising	10112001-538012	$50	$50	-	$150
Printing Expenses	10112001-538022	$200	$200	-	$200
Licenses And Dues	10112001-538030	$300	$300	$845	$1,000
Capital Outlay		$5,541	$5,541	$5,141	$6,740
Non-Major Technology Reserve	10112001-530044	$5,141	$5,141	$5,141	$6,340

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Office Equipment	10112001-550004	$400	$400	-	$400
Commodities		$28,950	$28,950	$8,812	$27,700
Office Materials & Supplies	10112001-540012	$400	$400	$216	$400
Books And Publications	10112001-540020	$550	$550	$569	$600
Motor Vehicle Materials & Supp	10112001-540028	$500	$500	$68	$200
Fuels And Lubricants	10112001-540040	$2,500	$2,500	$512	$1,500
Miscellaneous Expenses	10112001-580100	$25,000	$25,000	$7,448	$25,000
Contributions to Human Services and Outside Agencies		$15,955	$15,955	$15,551	$16,500
League of Cities & Towns	10112001-580104	$15,955	$15,955	$15,551	$16,500
Total Expenditures		**$610,542**	**$607,487**	**$338,719**	**$610,719**

Personnel Administration

Division Breakdown & Personnel Summary

Department / Division Head — Lucas Murray, Deputy Town Manager / DOAS

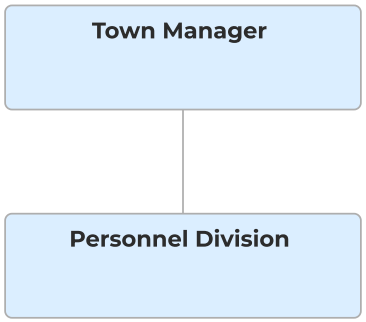
Division Summary	
Division Number	**Division Name**
10112001	Town Manager
10112003	**Personnel Administration**

Department Headcount (FTE)					
Personnel Administration	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	1.70	1.70	1.70	1.70	0.00

The Personnel Administration's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $41,420 greater than the current fiscal year, due to three major factors including:

- Wage increases are proposed to increase by 2.50% for non-union personnel. Overall, wages are proposed to increase by $15,025.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $3,467.
- The Computer / Software Maintenance account is proposed to increase by $22,500, when compared against the prior fiscal year.

Personnel Division - Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Personnel Division supports the Town of South Kingstown's mission to deliver high-quality public services by fostering a professional, equitable, and respectful workplace. We value our employees as the Town's most important asset and are committed to fair treatment, open communication, accountability, trust, and mutual respect. Through effective human resource management, we develop and administer policies, programs, and services that align organizational goals with employee success—supporting the full employee lifecycle from recruitment through retirement.

Core Mission Areas

- **Recruitment**
  Attract and promote qualified candidates who are committed to public service by strengthening the Town's presence in the labor market, using effective recruitment channels, and clearly communicating our organizational values and benefits.
- **Hiring**
  Ensure timely, transparent, and merit-based hiring through workforce planning, structured selection processes, thorough background and reference checks, and coordination with senior leadership.
- **Diversity, Equity, and Inclusion**
  Promote a diverse workforce and maintain a safe, respectful, and discrimination-free workplace through compliance with employment laws, clear policies, and ongoing training for managers and staff.
- **Employee Development and Empowerment**
  Support employee growth through training, professional development opportunities, and career advancement pathways.
- **Retention and Workforce Support**
  Encourage effective management practices, competitive compensation and benefits, professional development, and open communication to retain a skilled and engaged workforce.
- **Employee Engagement and Wellness**
  Foster a collaborative and supportive workplace culture by encouraging employee engagement, wellness initiatives, and opportunities for connection.
- **Continuous Improvement**
  Improve services and workplace practices by using employee feedback from surveys, engagement initiatives, and exit interviews to inform policy and management decisions.

Functions of the Personnel Division

The Personnel Division reports to the Deputy Town Manager / Director of Administrative Services and consists of the Deputy Director of Administrative Services and a part-time Assistant Personnel Administrator. The Division administers human resources services for all Town employees, including full-time, part-time, seasonal, and per diem staff.

Principal Functions

- Recruitment, hiring, onboarding, and orientation of Town employees
- Administration of employee benefits, including enrollment, COBRA continuation, and post-employment benefits
- Development, administration, and interpretation of personnel policies and procedures
- Job classification, compensation analysis, and labor market research
- Employee and labor relations, including collective bargaining agreement administration
- Performance evaluation and employee development programs
- Pre-payroll review and HR-related payroll processes
- Workers' Compensation and on-the-job injury (OJI) administration
- Training and professional development program coordination
- Maintenance of personnel records and management of the Town's human resources information system
- Compliance with all applicable local, state, and federal employment laws and mandates
- Promotion of a safe, respectful, and discrimination-free workplace

Performance Measurements

FY 2025–2026 Priorities
Proposed Priorities
• Standardize job applications, employee applications, and other documents into digital web forms that can be accessed by phone, tablet or desktop with automated workflow.
• Develop a phone/desktop application for employees, managers, and applicants/ candidates to serve as a central repository of information to include applications, forms, announcements and other important information.
• Work collaboratively with the Town Manager's Office and Department Heads to address personnel matters and issues in a professional manner, to promote a positive culture and environment while ensuring employee accountability.
• Rewrite the Town Ordinances related to Personnel Management to provide for the adoption of a policy manual and eliminate/ revise outdated provisions.
• Develop a streamlined registration management system for training opportunities that will allow employees to apply for training online and receive electronic verification of approval or denial.
• Continue to explore and develop training opportunities in collaboration with the RI Trust to include on-site training that will benefit multiple employees at one time.
• Continue to explore ways to better manage the injured on duty (IOD) process to ensure public safety staff receive the support they need while also ensuring staffing levels are properly maintained.
• Develop a new cloud-based web form with workflow to better manage the performance appraisal process. This new web form will be linked to the new manager resource phone application.
• Overhaul the Town's personnel-related policies to include assemblage of a new employee handbook, proposed ordinance revisions, and implementation of an online policy management platform.
• Provide training and resources to get all employees that serve in a safety-sensitive function their OSHA-10 certification by the end of 2025. Encourage supervisors in safety-sensitive functions to attain OSHA-30 certification.

• Work closely with the RI Interlocal Trust to re-establish the Town's Safety Committee, and continue to promote awareness of safety-related issues through training, programs, and workshops.
• Continue to strongly support the Town's employee Wellness Committee and promote awareness of wellness-related topics through training, programs, and workshops.
• Work with the RI Trust to onboard the new Employee Assistance Program (EAP) provider starting in July 2025. This includes adding EAP information to the employee phone application and promoting the new program.
• Continue to expand the use of Munis HR and other software to manage employee relations and move to a paperless environment
• Support and expand the scope of the SPARK committee to create activities and events that improve the overall work culture and drive employee retention.
• Continue to develop new processes to harness departmental efficiency and enhance service delivery.
• Develop a consistent process for the dissemination of funds from the Town's training funds to include grants to employees and funding of group training events.
• Create additional training and education opportunities for our senior leadership team to develop their leadership skills and deepen their understanding of employee mentorship.
• Establish quarterly meetings with all department heads and senior staff to review personnel-related topics, procedures, and opportunities.

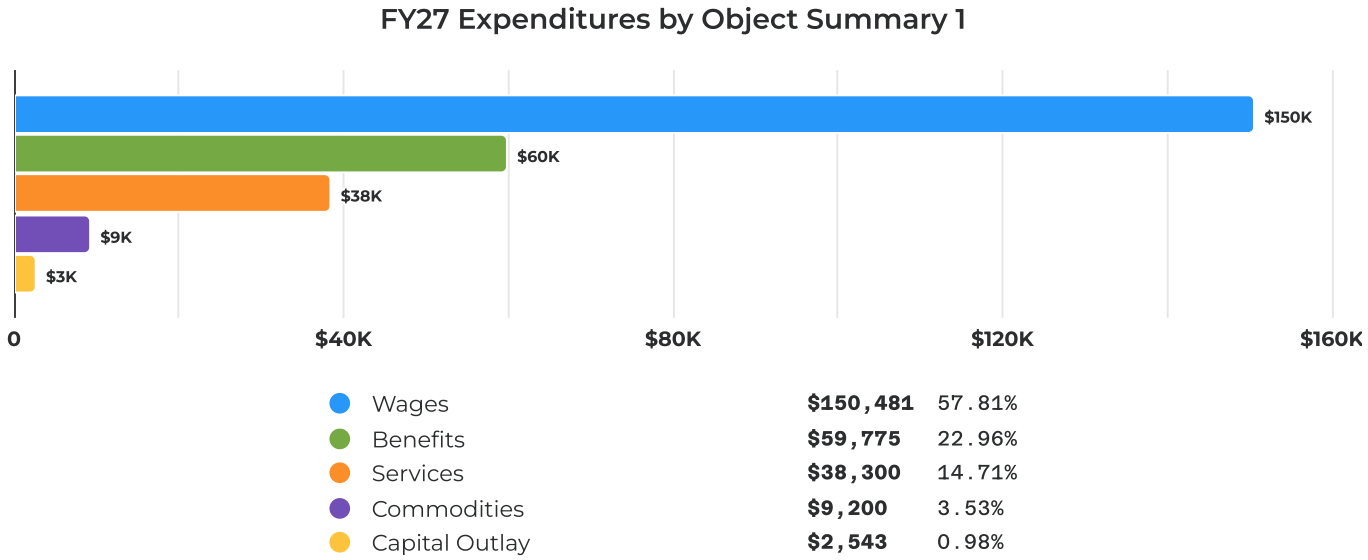
FY 2026–2027 Priorities
Proposed Priorities
• Adopt and fully train HR and management on NeoGov Onboard, enabling the electronic processing and management of all new-employee onboarding documentation.
• Develop a mobile/ desktop application with various resources for managers, to include links to performance evaluations, disciplinary forms, EAP resources, guidance memos, SOP's, and various other related documents
• Adopt and fully train staff on PowerDMS policy management software to draft and refine town wide policies, coordinate with existing SKPD/ EMS policies, and deploy policies to all town staff.
• Continue to work collaboratively with SKPD to develop a unified electronic personnel file management system.
• Rewrite the Town Ordinances related to Personnel Management to provide for the adoption of a policy manual and eliminate/ revise outdated provisions.
• Continue to work with the Rhode Island Interlocal Risk Management Trust on various initiatives to include wellness programs, training programs, and human resource management topics.
• Evaluate and pursue the adoption of an electronic performance management system to modernize performance reviews, improve employee engagement and development, and increase efficiency for human resources and supervisory staff.
• Continue to assist staff that serve in safety-sensitive functions in obtaining their OSHA-10 certification by July 1, 2026, in accordance with respective collective bargaining agreement requirements
• Support and expand the Town’s Wellness and SPARK Committees by promoting wellness initiatives, training, and events that enhance workplace culture and improve employee retention.
• Create additional training and education opportunities for our senior leadership team to develop their leadership skills and deepen their understanding of employee mentorship.
• Establish quarterly meetings with all department heads and senior staff to review personnel-related topics, procedures, and opportunities

Department Statistics

FY 2023-24 through FY 2026-27				
Description	**FY 2023-24 Actual**	**FY 2024-25 Actual**	**FY 2025-26 Projected**	**FY 2026-27 Projected**
Full-Time Employee Equivalent (FTE)[1]	236.13	235.98	236	237
Total Employees[2]	488	488	480	480
Positions Advertised	48	68	55	55
Applications Accepted	382	712	700	700
New Hires: Full-Time & Part Time[1]	29	45	32	30
New Hires: Seasonal and Per Diem[3]	35	58	30	35
Promotions	5	24	11	10
Separations & Retirements	25	31	18	20
Controlled Substance testing	28	21	32	30
Employee Wellness Events	38	29	32	35
Employee Engagement Events	0	5	6	6
Workers Compensation Claims	4	11	7	7
Injured On Duty (IOD) Claims (Police & EMS)	13	23	14	10
Claims: Lost Work Time	12	13	9	10
Claims: Report Only	5	21	12	10

1. FTE includes full-time and part-time employees regardless of benefit eligibility or union association. Does not include Casual, Seasonal, and Per Diem employees.
2. Approximate number as of February of each year listed. Seasonal and per diem employee numbers often vary throughout the year. Includes poll workers.
3. This does not include seasonal and/or per dim rehires, which are counted separately. These are unique, first-time applications.

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$129,999	$135,456	$82,671	$142,517	$150,481
Benefits	$51,344	$56,308	$33,381	$58,512	$59,775
Services	$16,425	$15,800	$15,697	$15,800	$38,300
Capital Outlay	$2,053	$2,116	$1,916	$2,116	$2,543
Commodities	$8,200	$9,200	$7,658	$9,200	$9,200
Total Expenditures	**$208,021**	**$218,880**	**$141,323**	**$228,145**	**$260,300**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$208,021	$218,880	$141,323	$260,300
Wages					
Full-Time Employees	10112003-511001	$82,617	$84,770	$52,050	$95,943
Part-Time Salaries	10112003-511002	$46,436	$49,626	$29,295	$52,887
Overtime	10112003-511004	-	-	$292	-
Longevity	10112003-511006	$947	$1,061	$1,034	$1,652
Total Wages		$129,999	$135,456	$82,671	$150,481
Benefits					
FICA	10112003-522250	$9,613	$9,688	$6,103	$11,300
Municipal Employees Retirement	10112003-522300	$16,946	$18,300	$11,092	$19,412
State Retirement Defined Cont.	10112003-522301	$1,316	$1,344	$821	$1,505
Medical Insur-Active Employees	10112003-522818	$20,268	$22,394	$11,665	$22,999
Dental Insur-Active Employees	10112003-522822	$848	$877	$452	$856
Life Insurance	10112003-522850	$102	$204	$59	$204
Educational Expenses	10112003-538016	$2,250	$3,500	$3,190	$3,500
Total Benefits		$51,344	$56,308	$33,381	$59,775
Services					
Pooled Training Fund	10112003-530801	$125	$300	$300	$300
Computer/Softw are Maintenance	10112003-534016	$14,500	$14,500	$14,500	$37,000
Advertising	10112003-538012	$200	-	-	-
Licenses And Dues	10112003-538030	$1,600	$1,000	$897	$1,000
Total Services		$16,425	$15,800	$15,697	$38,300
Capital Outlay					
Non-Major Technology Reserve	10112003-530044	$1,853	$1,916	$1,916	$2,343
Office Equipment	10112003-550004	$200	$200	-	$200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Total Capital Outlay		$2,053	$2,116	$1,916	$2,543
Commodities					
Office Materials & Supplies	10112003-540012	$200	$200	-	$200
Employee Wellness & Support	10112003-540062	$3,500	$3,500	$2,500	$3,500
Employee Retention Initiatives	10112003-540064	$4,500	$5,500	$5,158	$5,500
Total Commodities		$8,200	$9,200	$7,658	$9,200
Total Expenditures		**$208,021**	**$218,880**	**$141,323**	**$260,300**

Town Clerk

Division Breakdown & Personnel Summary

Department / Division Head — Nichole Romane, Town Clerk

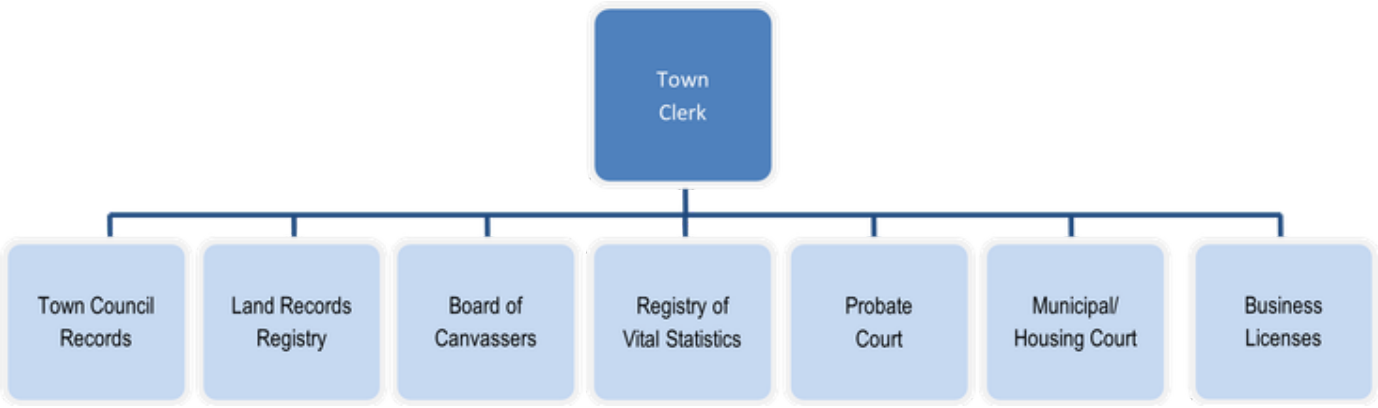
Division Summary	
Division Number	**Division Name**
10113001	**Town Clerk**
10113005	Canvassing
10113006	Municipal Court

Department Headcount (FTE)					
Town Clerk, Canvassing & Municipal Court	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	6.00	6.00	6.00	6.00	0.00

The Town Clerk's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $15,952 greater than the current fiscal year, due to two major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $10,719.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $4,555.

Organizational Chart



Mission Statement & Primary Functions

Department Mission Statement

The mission of the Town Clerk's Office is 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, confidentiality, and impartiality, rendering equal, courteous service to all.

Functions

The Office of the Town Clerk is responsible for providing a number of services to the public. The Office consists of seven major divisions: Town Council Records, Land Records Registry, Board of Canvassers, Registry of Vital Statistics, Probate Court, Business Licenses, and Municipal Court, as well as providing general services to the public.

Duties include, but are not limited to:

Town Council Records

- Prepare Advertising and Notices for Public Hearings
- Prepare Agendas and Minutes for Town Council meetings
- Document all transactions of the Town Council
- Manage Town Board and Commission Appointments

Land Records Registry

- Record and index all land records, maps, and transactions
- Provide certified copies of land records

Registry of Vital Statistics

- Issue and record marriage licenses
- Register and issue certified records associated with births, deaths, and marriages

Business Licenses

- Accept, review, and schedule for Town Council approval applications for new and renewal of various business licenses in accordance with State Law and Town Ordinances.
- Oversee departmental and state agency approvals required for local business licenses

General

- Receive, record, and issue documents related to the above functions
- Maintain, index, and store records related to the above functions.
    - Offer easy access for the public and Town staff
    - Provide safe, permanent storage of Town records, both in the record vault and at a secure site off premises
- Receive and respond to all Town Council related public records requests
- The Town Clerk serves as Clerk to the Town Council, the Probate Court, the Canvassing Authority and the Municipal Court.
- The Town Clerk serves as the filing coordinator, acting as liaison between the Town and the Secretary of State to ensure that each Board, Committee, and Commission complies with Open Meetings Law.
- Act as staff liaison to the Saugatucket Veterans' Memorial Commission
- Issue Transfer Station Tags, and Dog and Kennel Licenses

- License Boat Moorings, and assist the Harbormaster with administration of the Mooring Program
- Provide notary services
- Prepare records for microfilming
- Prepare and arrange publication of public notices
- Prepare requests for department purchase order requisitions and checks
- Provide assistance to other departments for special research projects as needed

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Prepare and manage electronic Business License application filings, both new and renewals
• Prepare Departmental Budgets for effective and efficient service to the public
• Prepare for and keep a record of all Town Council meetings and budget sessions.
• Complete Supplement to Town Code of Ordinances and Zoning Ordinance
• Prepare and manage dog licenses and renewals
• Administer Probate estates and monthly Probate Court hearings
• Prepare for and administer Town Budget Referendum Election, June 2026 (as needed)
• Prepare and manage Mooring Licenses and renewals
• Continue to improve office organization through retention and records management best practices
• Implement an electronic database program for Boards and Commissions
• Manage the electronic recording of land evidence documents
• Continue to upload recorded maps to the land evidence online records
• Investigate the ability to implement the acceptance of over-the-counter debit and/or credit card payments
• Continue to transfer election statistics to electronic record

Priorities
• Continue to collaborate with the Secretary of State to update voter rolls, specific to voters no longer living in the State, using the Electronic Registration Information Center (ERIC) and the National Change of Address (NCOA)
• Administer the Municipal Court to hear and determine cases of Town Ordinance violations, including Minimum Housing and Zoning, and the adjudication of traffic violations brought by the South Kingstown Police Department, as well as parking tickets.
• In collaboration with the Saugatucket Veterans Memorial Park Commission, arrange for and oversee maintenance of the War Monument located at Saugatucket Veterans Memorial Park
• Continue to collaborate with the Secretary of State to move Trade Name filings to the Department of Business Services as required by newly adopted legislation

FY 2026–2027 Priorities

Proposed Priorities
• Prepare and manage electronic Business License application filings, both new and renewals
• Prepare Departmental Budgets for effective and efficient service to the public
• Prepare for and administer the Statewide Primary Election in September 2026, including early voting.
• Prepare for and administer the Statewide Presidential Election in November 2026, including early voting.
• Prepare for and administer Town Budget Referendum Election, June 2026 (as needed)
• Recruit, assign, and train poll workers
• Prepare for and keep a record of all Town Council meetings and budget sessions
• Complete Supplement to Town Code of Ordinances and Zoning Ordinance
• Implement a new electronic program for dog licenses and renewals

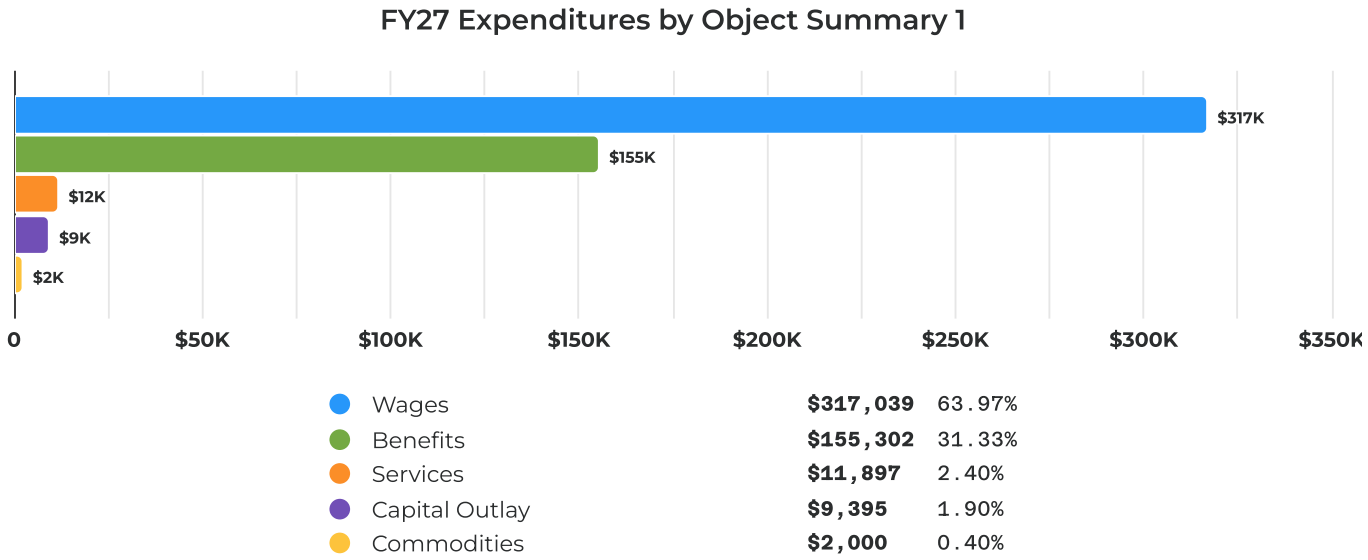
Proposed Priorities
• Prepare and manage dog licenses and renewals
• Administer Probate estates and monthly Probate Court hearings
• Prepare and manage Mooring Licenses and renewals
• Continue to improve office organization through retention and records management best practices
• Implement an electronic database program for Boards and Commissions
• Manage the electronic recording of land evidence documents
• Continue to upload recorded maps to the land evidence online records
• Investigate the ability to implement the acceptance of over-the-counter debit and/or credit card payments
• Continue to transfer election statistics to electronic record
• Continue to collaborate with the Secretary of State to update voter rolls, specific to voters no longer living in the State, using the Electronic Registration Information Center (ERIC) and the National Change of Address (NCOA)
• Administer the Municipal Court to hear and determine cases of Town Ordinance violations, including Minimum Housing and Zoning, and the adjudication of traffic violations brought by the South Kingstown Police Department, as well as parking tickets.
• In collaboration with the Saugatucket Veterans Memorial Park Commission, arrange for and oversee maintenance of the War Monument located at Saugatucket Veterans Memorial Park
• Continue to collaborate with the South Kingstown Harbormaster to implement a kayak/small vessel storage program for Lake Avenue and Washington Street

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Anticipated
Land Records Logged	4,907	5,145	6,000	6,000
Vital Records Issued	3,085	4067	4070	4070
Marriage Licenses Issued	175	159	175	175
Probate Estates Opened	165	206	215	215
Business Licenses Issued	493	516	516	516
Eligible Voter Records Maintained	21,797	22,473	23,000	23,000
New Voters Registered	568	1,053	1,053	1,053
Municipal/Housing Court Cases Processed	1,009	2,336	2,400	2,400

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$291,596	$306,320	$160,183	$296,003	$317,039
Benefits	$151,549	$150,747	$75,388	$146,365	$155,302
Services	$11,662	$11,662	$7,842	$11,662	$11,897
Capital Outlay	$8,236	$8,952	$8,952	$8,952	$9,395
Commodities	$2,000	$2,000	$1,247	$2,000	$2,000
Total Expenditures	**$465,043**	**$479,681**	**$253,612**	**$464,982**	**$495,633**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$465,043	$479,681	$253,612	$495,633
Wages					
Full-Time Employees	10113001-511001	$282,409	$299,184	$157,555	$312,017
Overtime	10113001-511004	$800	$800	$260	$800
Longevity	10113001-511006	$8,387	$6,335	$2,367	$4,223
Total Wages		$291,596	$306,320	$160,183	$317,039
Benefits					
FICA	10113001-522250	$21,786	$21,734	$11,596	$23,760
Municipal Employees Retirement	10113001-522300	$37,907	$40,907	$21,609	$40,038
State Retirement Defined Cont.	10113001-522301	$3,410	$3,242	$1,687	$3,130
Medical Insur-Active Employees	10113001-522818	$82,158	$73,615	$34,670	$76,481
Medical Insur-Retirees	10113001-522820	-	$5,470	$2,500	$6,000
Dental Insur-Active Employees	10113001-522822	$3,713	$3,225	$1,425	$3,138
Life Insurance	10113001-522850	$425	$405	$215	$405
Travel Expenses	10113001-538014	$1,000	$1,000	$457	$1,000
Educational Expenses	10113001-538016	$750	$750	$1,230	$1,350
Uniforms And Other Clothing	10113001-540038	$400	$400	-	-
Total Benefits		$151,549	$150,747	$75,388	$155,302
Services					
Professional Services	10113001-530111	$4,542	$4,542	$3,868	$4,542
Pooled Training Fund	10113001-530801	$500	$500	$500	$500
Office Equipment Maintenance	10113001-534014	$320	$320	-	$320
Computer/Software Maintenance	10113001-534016	$200	$200	$434	$435
Advertising	10113001-538012	$5,000	$5,000	$3,000	$5,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Printing Expenses	10113001-538022	$500	$500	-	$500
Licenses And Dues	10113001-538030	$600	$600	$40	$600
Total Services		$11,662	$11,662	$7,842	$11,897
Capital Outlay					
Non-Major Technology Reserve	10113001-530044	$8,236	$8,952	$8,952	$9,395
Total Capital Outlay		$8,236	$8,952	$8,952	$9,395
Commodities					
Office Materials & Supplies	10113001-540012	$2,000	$2,000	$1,247	$2,000
Total Commodities		$2,000	$2,000	$1,247	$2,000
Total Expenditures		**$465,043**	**$479,681**	**$253,612**	**$495,633**

Canvassing Authority

Division Breakdown & Personnel Summary

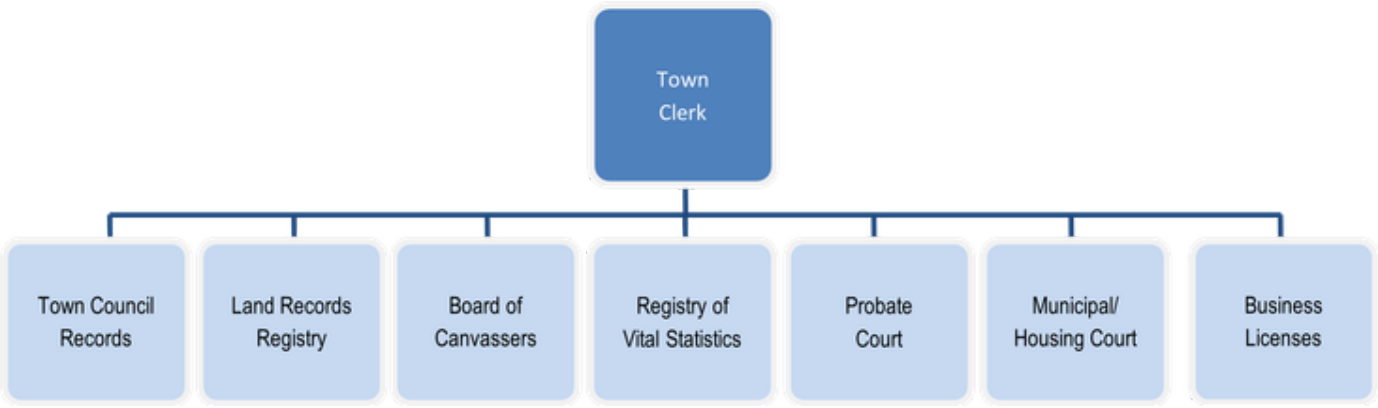
Department / Division Head — Nichole Romane, Town Clerk

Division Summary	
Division Number	**Division Name**
10113001	Town Clerk
10113005	**Canvassing**
10113006	Municipal Court

The Canvassing Authority's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be -$2,530 less than the current fiscal year, due to two major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $1,656.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$4,898.

Organizational Chart



Mission Statement & Primary Functions

Department Mission Statement

The mission of the Town Clerk's Office is 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, confidentiality, and impartiality, rendering equal, courteous service to all.

Functions

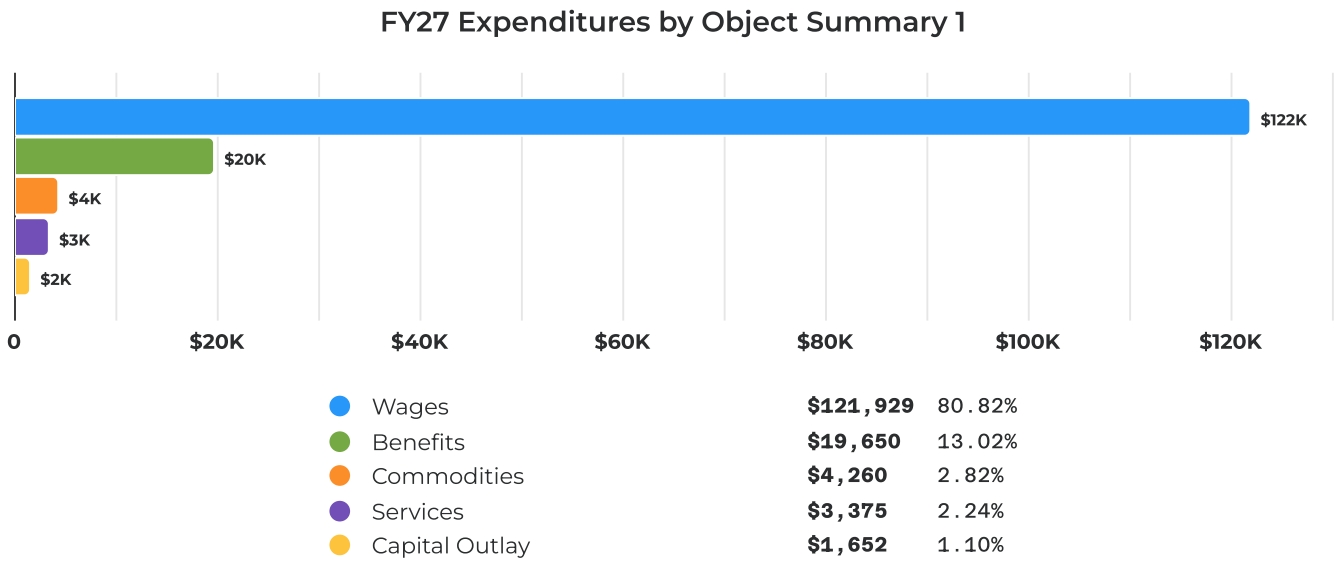
The Office of the Town Clerk is responsible for providing a number of services to the public. The Office consists of seven major divisions: Town Council Records, Land Records Registry, Board of Canvassers, Registry of Vital Statistics, Probate Court, Business Licenses, and Municipal Court, as well as providing general services to the public.

Duties include, but are not limited to:

Board of Canvassers

- Prepare Agendas and Minutes for Canvassing Authority meetings
- Prepare for and administer all national, state, and local elections, including budget referendums and bond referendums, in accordance with Federal Law, State Law, and the Town Charter.
- Process all new voter applications
- Prepare and maintain all Town voting records, including additions, address/name/party changes, and removals
- Manage the application process for mail ballot voting
- Administer emergency "early" in-person voting
- Review and reconcile election returns after the election
- Respond to requests from candidates and political parties for up-to-date voter information
- Recruit, assign, and train poll workers

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$118,883	$120,273	$32,647	$120,456	$121,929
Benefits	$21,909	$24,548	$10,121	$18,667	$19,650
Services	$3,125	$3,125	$125	$3,125	$3,375
Capital Outlay	$1,114	$1,191	$1,191	$1,191	$1,652
Commodities	$4,160	$4,260	$95	$4,260	$4,260
Total Expenditures	**$149,190**	**$153,396**	**$44,180**	**$147,699**	**$150,866**

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$149,190	$153,396	$44,180	$150,866
Wages		$118,883	$120,273	$32,647	$121,929
Full-Time Employees	10113005-511001	$54,038	$55,437	$30,551	$57,093
Part-Time Salaries	10113005-511002	$3,853	$2,850	$1,143	$2,850
Seasonal Salaries	10113005-511003	$50,400	$50,400	-	$50,400
Overtime	10113005-511004	$9,645	$9,645	-	$9,645
Longevity	10113005-511006	$947	$1,940	$953	$1,940
Benefits		$21,909	$24,548	$10,121	$19,650
FICA	10113005-522250	$5,100	$5,148	$2,673	$5,572
Municipal Employees Retirement	10113005-522300	$7,168	$7,752	$4,256	$7,777
State Retirement Defined Cont.	10113005-522301	$551	$554	$315	$603
Medical Insur-Active Employees	10113005-522818	$4,000	$5,800	-	$600
Dental Insur-Active Employees	10113005-522822	$988	$992	$526	$996
Insurance Buyback	10113005-522840	$4,000	$4,000	$2,292	$4,000
Life Insurance	10113005-522850	$102	$102	$59	$102
Uniforms And Other Clothing	10113005-540038	-	$200	-	-
Services		$3,125	$3,125	$125	$3,375
Pooled Training Fund	10113005-530801	$125	$125	$125	$125
Advertising	10113005-538012	$750	$750	-	$1,000
Postage	10113005-538020	$2,000	$2,000	-	$2,000
Printing Expenses	10113005-538022	$250	$250	-	$250
Capital Outlay		$1,114	$1,191	$1,191	$1,652
Non-Major Technology Reserve	10113005-530044	$1,114	$1,191	$1,191	$1,652
Commodities		$4,160	$4,260	$95	$4,260
Office Materials & Supplies	10113005-540012	$200	$300	-	$300
Miscellaneous Expenses	10113005-580100	$3,960	$3,960	$95	$3,960
Total Expenditures		**$149,190**	**$153,396**	**$44,180**	**$150,866**

Municipal Court

Division Breakdown & Personnel Summary

Department / Division Head — Nichole Romane, Town Clerk

Division Summary	
Division Number	**Division Name**
10113001	Town Clerk
10113005	Canvassing
10113006	**Municipal Court**

The Municipal Court's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be -$4,719 less than the current fiscal year, due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $1,918.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$12,340.
- The Police Detail account is proposed to increase by $5,500, when compared against the prior fiscal year.

Mission Statement & Primary Functions

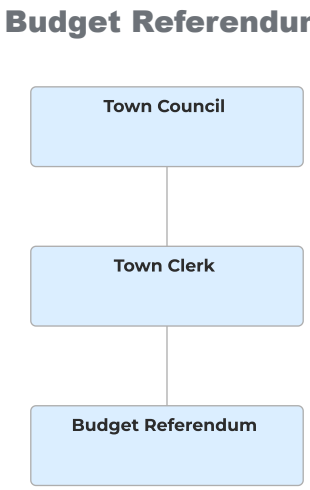
The mission of the Town Clerk’s Office is the timely, efficient, and accurate processing, according to applicable state and local laws, of documents preserving past and present vital information required to ensure a sound-functioning government while being ever mindful of neutrality, confidentiality,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

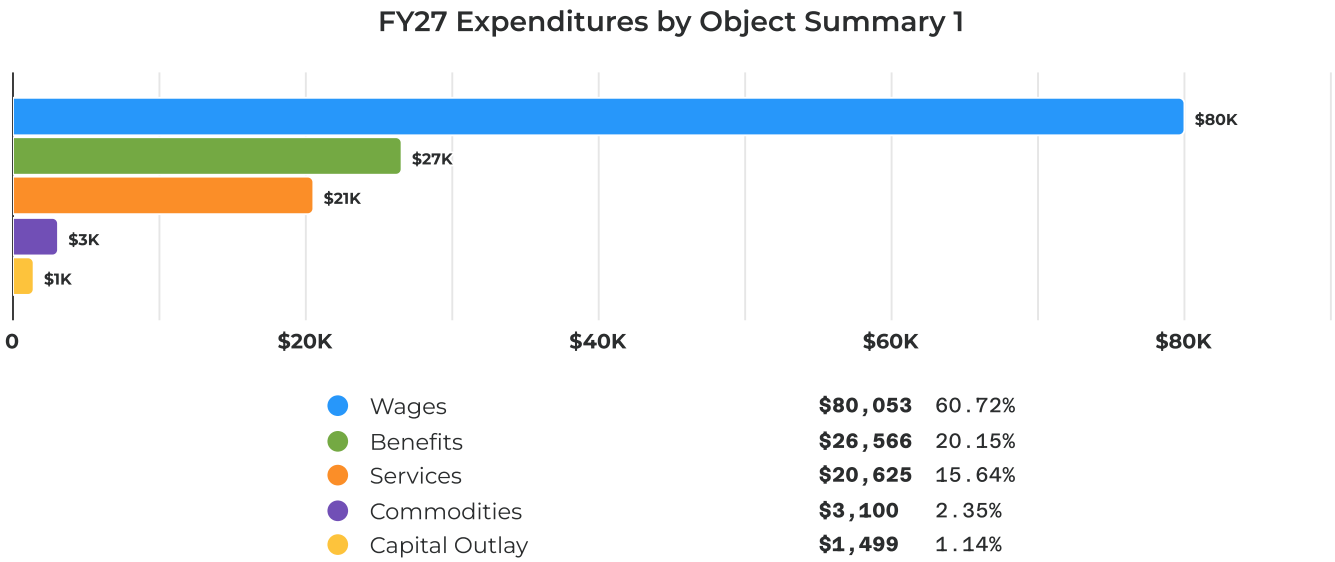
Functions

Municipal Court

- Hear and determine cases of violations of town ordinances, zoning, and minimum housing
- Review traffic violations and parking tickets brought by the South Kingstown Police Department
- Prepare a docket, and document all orders of the court.
- Collect all fines related to Municipal Court and Housing Court

Organizational Chart





Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$67,294	$78,135	$35,344	$71,192	$80,053
Benefits	$20,253	$38,906	$11,141	$20,791	$26,566
Services	$15,025	$15,125	$13,375	$19,225	$20,625
Capital Outlay	$1,274	$1,296	$1,296	$1,296	$1,499
Commodities	$3,100	$3,100	-	$3,100	$3,100
Total Expenditures	**$106,946**	**$136,562**	**$61,155**	**$115,604**	**$131,843**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$106,946	$136,562	$61,155	$131,843
Wages		$67,294	$78,135	$35,344	$80,053
Full-Time Employees	10113006-511001	$45,155	$58,119	$25,582	$60,035
Part-Time Salaries	10113006-511002	$17,005	$15,000	$8,625	$15,000
Overtime	10113006-511004	$5,000	$5,000	$1,125	$5,000
Longevity	10113006-511006	$134	$16	$12	$18
Benefits		$20,253	$38,906	$11,141	$26,566
FICA	10113006-522250	$4,844	$5,565	$2,621	$5,778
State Retirement Defined Bene	10113006-522300	$5,904	$7,731	$3,458	$8,092
State Retirement Defined Cont.	10113006-522301	$461	$572	$256	$601
Medical Insur-Active Employees	10113006-522818	$7,471	$22,682	$4,305	$10,438
Dental Insur-Active Employees	10113006-522822	$289	$1,051	$151	$354
Life Insurance	10113006-522850	$85	$105	$49	$105
Educational Expenses	10113006-538016	$1,000	$1,000	$300	$1,200
Uniforms And Other Clothing	10113006-540038	$200	$200	-	-
Services		$15,025	$15,125	$13,375	$20,625
Police Detail (Departmental)	10113006-530015	$4,400	$4,500	$3,887	$10,000
Pooled Training Fund	10113006-530801	$125	$125	$125	$125
Computer/Software Maint.	10113006-534016	$10,000	$10,000	$9,363	$10,000
Postage	10113006-538020	$500	$500	-	$500
Capital Outlay		$1,274	$1,296	$1,296	$1,499
Non-Major Technology Reserve	10113006-530044	$1,274	$1,296	$1,296	$1,499
Commodities		$3,100	$3,100	-	$3,100
Office Materials & Supplies	10113006-540012	$100	$100	-	$100
Miscellaneous Expenses	10113006-580100	$3,000	$3,000	-	$3,000
Total Expenditures		**$106,946**	**$136,562**	**$61,155**	**$131,843**

Finance Department

Division Breakdown & Personnel Summary

Department / Division Head — Brian Silvia, Finance Director

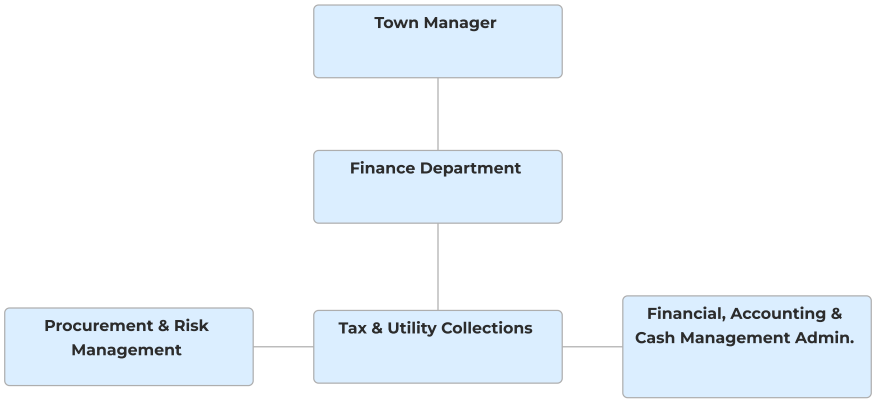
Division Summary	
Division Number	Division Name
10114001	**Finance Department**
10114005	Post Year Audit
Multiple	Debt Service Fund

Department Headcount (FTE)					
Finance	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	8.60	8.60	8.60	8.60	0.00

The Finance Department's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be -$36,961 less than the current fiscal year, due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $5,228.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$11,780.
- The Computer Equipment account is proposed to decrease by -$36,000, when compared against the prior fiscal year (FY2025-26).

Finance Department - Org Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Finance Department is to lead the Town's financial management efforts and to serve the public, and all officials and departments of the Town as an information gathering and control center, providing both internal and external reports relative to any financial information involving the Town's business in a timely, efficient, and effective manner. The key financial objectives include maintaining strong bond ratings and implementing a Best Practices Financial Reporting and Accounting control system. The Finance Department ensures the integrity and accuracy of the Town's financial transactions in accordance with applicable accounting standards, Town ordinances, state statutes, and federal laws.

Functions

The Finance Department is responsible for the Town's financial, procurement, and risk management, tax and utility collections, accounting control and cash management, financial reporting, and debt management policies and practices. The principal programs, services, and activities offered by the Finance Department include, but are not limited to the following.

Financial Management

- Prepare the Annual Comprehensive Financial Report that provides detailed information on the transactions and events affecting the Town's funds and account groups.
- Provide guidance, research, and financial analysis to the organization
- Manage the Town's cash and debt and prepare a financing plan for the Town Manager for review and consideration within the Capital Improvement Program (CIP).
- Schedule bond issues consistent with the CIP financing plan, prepare official statements for bond issuance, and meet with rating agencies to attain a rating for bond sales.
- Guide the overall financial affairs of the town and adhere to all laws and regulations.
- Assist the Town Manager in the coordination and development of the Town's budget.
- Provide timely and accurate monthly, quarterly, and annual financial reporting to the Town Manager, as well as on an as-needed basis.
- Maintain and update appropriate internal controls, financial policies, and procedures
- Ensure that Town funds are used for appropriate purposes and are recorded within approved budgetary functions/objects

Accounting and Cash Management

- Administer cash management accounts receivable and accounts payable responsibilities
- Reconcile cash and invest funds in a financially prudent manner to maximize interest income; ensure that funds designated for the Town are received and properly recorded.
- Pay bills within the payment terms of invoice or request for payment, or take advantage of offered discounts; process payments to employees, vendors, and citizens, ensuring all town's obligations are paid accurately and timely.
- Complete financial statements and assist in the preparation of the comprehensive annual report
- Process and administers the payroll responsibilities of the Town, including the completion of state and federal reports, submission of pension obligations and deductions, and the issuance of W-2s, 1099s, and 1095s.
- Administer grants to ensure funds are expended for the intended purpose and reimbursement requests are submitted in a timely manner in accordance with generally accepted accounting principles (GAAP).

Procurement and Risk Management

- Provide procurement support to departments in acquiring goods, services, commodities, and outside resources
- Compile and administer Requests for Quotations, Bids, and Proposals so that goods and services can be obtained in a cost-efficient and timely manner.
- Maintain and control a capital asset system in conformity with generally accepted accounting principles (GAAP)
- Investigate and identify new products and sources of supply in order to provide greater value to the town.
- Administer contracts and monitor lease agreements for various leased property and buildings; alert department heads of upcoming contract expiration dates.
- Maintain and recommend updates to the Town's Purchasing Policy & Procedures
- Administer the safety and loss prevention and the worker's compensation insurance programs
- Manage all property and liability claims filed against the Town
- Process certificates of insurance to include the receipt and issuance, to and from vendors

Tax and Utility Collection

- Act as the central processing office for revenue from all Town departments.
- Collect and record the receipt of all local taxes: real estate, motor vehicle, and tangible
- Collect and record receipt of revenues from the Town's Water and Wastewater user fees and Solid Waste charges.
- Enforce delinquent collections of taxes through various collection methods
- Submit delinquent motor vehicle and tangible personal property accounts to the Town's collection agency and the State of RI Division of Motor Vehicles annually.
- Maintain and coordinate the annual Tax Sale for delinquent real estate accounts.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Preserve the Town's recognition of achieving the Certificate of Achievement Award for Comprehensive Annual Financial Report from the Government Finance Officers Association (GFOA).
• Preserve Town's recognition in achieving the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
• Continue to enhance the budget document in accordance with GFOA Distinguished Budget Presentation Award guidelines.
• Maintain the Town's Aa1 bond rating with Moody's
• Provide information to Town officials and the public in a timely, professional, and ethical manner to ensure confidence and encourage involvement
• Maintain compliance with RIGL §44-35-10, which requires the Finance Director to continuously monitor the financial operations of the Town by tracking actual versus budgeted revenues and expenditures; all reports have been submitted within the prescribed deadlines.
• Update the Town's Purchasing Rules and Regulations to allow for new procedures.
• Invest in longer-term certificates of deposit, within FDIC limits, and US Government securities to improve the investment earnings potential of the Town.
• Continue to achieve a collection rate of 99% or better.
• Continue to work with the Town Manager & Department Heads on the development of a balanced, efficient capital and operating budget for the Town to maintain the services the residents have come to expect.

FY 2026–2027 Priorities

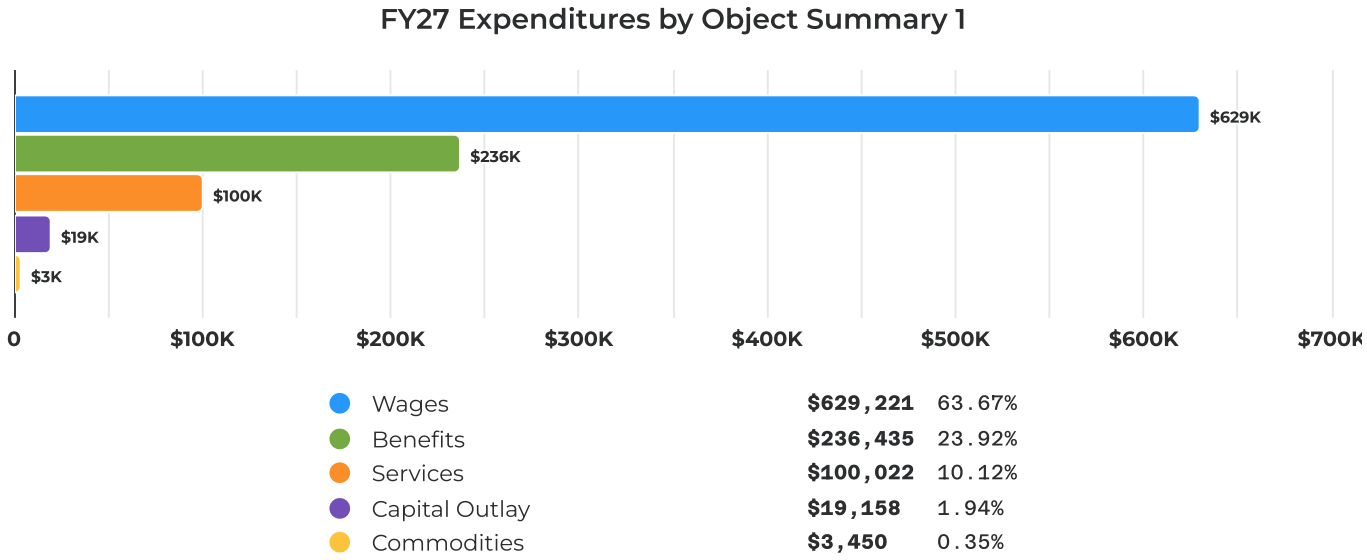
Proposed Priorities
• Continue to work with the Town Manager & Department Heads on the development of a balanced, efficient capital and operating budget for the Town to maintain the services the residents have come to expect.
• Maintain or improve Aa1 rating with Moody's; plan for a potential school bond referendum
• Continue to enhance the budget document in accordance with GFOA Distinguished Budget Presentation Award guidelines.
• Complete the Annual Comprehensive Financial Report with an unqualified opinion and submit to GFOA for certification of achievement consideration.
• Invest in longer-term certificates of deposit, within FDIC limits, and US Government securities to improve the investment earnings potential of the Town.
• Continue to achieve a tax collection rate of 99% or better.
• Promote and preserve the financial stability and sustainability of the town's operations and ensure that resources are used responsibly and efficiently.
• Update the Town's Purchasing Rules and Regulations to allow for new procedures.
• Continue to work towards a funding and implementation plan for the Town's pending debt service obligations, related to the construction of a new South Kigstown High School.
• Maintain compliance with RIGL §44-35-10, which requires the Finance Director to continuously monitor the financial operations of the Town by tracking actual versus budgeted revenues and expenditures; all reports have been submitted within the prescribed deadlines.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Anticipated
Unassigned Fund Balance, as a % of Budgeted Revenues	18.46%	19.36%	18.65%	N/A
Bond Rating: Moody's	Aa1	Aa1	Aa1	Aa1
GFOA Comprehensive Annual Financial Report Award	Yes	Yes	Yes	Yes
Years Received	35	36	37	38
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Years Received	8	9	10	11
Year End Expenditures < or = to 100% of the General Fund Budget	100%	100%	100%	100%
Audit Findings of Material Weakness	None	None	None	None
Unqualified Opinion from Independent Auditors	Yes	Yes	Yes	Yes
% of Payroll Remitted by Direct Deposit	96%	96%	97%	97%
% of Direct Deposits were Electronic Advices	83%	84%	86%	86%
Vendor Payments Issued	4,202	4,530	4,858	5,186
1099-misc prepared	175	145	160	175
Purchase Orders processed	2,901	3,070	3,239	3,408
Requisitions over $5,000 converted to P.O. in less than 10 days.	100%	100%	100%	100%
Avg. # of days to complete bank reconciliation after month-end	35.58	23.58	21.58	20.58
Collection Rate	99.01%	98.48%	98.00%	98.00%
# of delinquent notices	4,050	4,210	4,094	4,100
Municipal Lien Certificates	576	584	575	575

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$604,010	$623,993	$349,175	$604,680	$629,221
Benefits	$211,187	$248,215	$110,959	$199,510	$236,435
Services	$31,687	$97,577	$55,085	$94,192	$100,022
Capital Outlay	$49,405	$51,812	$14,712	$49,762	$19,158
Commodities	$3,600	$3,650	$3,268	$3,349	$3,450
Total Expenditures	**$899,890**	**$1,025,247**	**$533,199**	**$951,493**	**$988,286**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$899,890	$1,025,247	$533,199	$988,286
Wages		$604,010	$623,993	$349,175	$629,221
Full-Time Employees	10114001-511001	$565,337	$582,991	$323,516	$582,578
Part-Time Salaries	10114001-511002	$30,802	$31,599	$19,715	$32,543
Longevity	10114001-511006	$7,872	$9,403	$5,943	$14,100
Benefits		$211,187	$248,215	$110,959	$236,435
FICA	10114001-522250	$45,689	$44,877	$26,951	$48,149
Municipal Employees Retirement	10114001-522300	$82,400	$87,882	$47,123	$85,194
State Retirement Defined Cont.	10114001-522301	$6,352	$6,381	$3,570	$6,522
Medical Insur-Active Employees	10114001-522818	$54,710	$82,127	$23,038	$76,269
Medical Insur-Retirees	10114001-522820	$250	$5,500	-	-
Dental Insur-Active Employees	10114001-522822	$2,788	$3,899	$1,829	$2,892
Insurance Buyback	10114001-522840	$13,829	$12,379	$7,781	$12,529
Life Insurance	10114001-522850	$770	$770	$394	$729
Travel Expenses	10114001-538014	$1,000	$1,000	$73	$750
Educational Expenses	10114001-538016	$2,400	$2,400	$200	$2,400
Uniforms And Other Clothing	10114001-540038	$1,000	$1,000	-	$1,000
Services		$31,687	$97,577	$55,085	$100,022
Professional Services	10114001-530111	$9,000	$9,500	$445	$9,500
Pooled Training Fund	10114001-530801	$1,000	$1,000	$1,000	$1,000
Telephone	10114001-532000	$1,080	$1,080	$469	$1,100
Office Equipment Maintenance	10114001-534014	$832	$832	$832	$832
Computer/Software Maintenance	10114001-534016	$650	$63,040	$43,826	$63,040
Advertising	10114001-538012	$350	$350	-	$350

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Printing Expenses	10114001-538022	$18,000	$21,000	$7,857	$23,500
Licenses And Dues	10114001-538030	$775	$775	$655	$700
Capital Outlay		$49,405	$51,812	$14,712	$19,158
Non-Major Technology Reserve	10114001-530044	$12,940	$13,312	$13,312	$15,258
Computer Equipment	10114001-550002	$35,965	$38,000	-	$2,000
Furniture And Furnishings	10114001-550026	$500	$500	$1,400	$1,900
Commodities		$3,600	$3,650	$3,268	$3,450
Office Materials & Supplies	10114001-540012	$3,500	$3,500	$3,119	$3,300
Books And Publications	10114001-540020	$100	$150	$149	$150
Total Expenditures		**$899,890**	**$1,025,247**	**$533,199**	**$988,286**

Information Technology

Division Breakdown & Personnel Summary

Department / Division Head — Lori-Ann Fox

Department Headcount (FTE)					
Information Technology	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	3.00	3.00	3.00	3.00	0.00

The Information Technology's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $36,400 greater than the current fiscal year, due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $10,072.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$1,427.
- The Computer Equipment account is proposed to increase by $25,091, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Information Technology (IT) Department provides comprehensive support and guidance for technology services and projects across all Town departments. We lead the implementation and delivery of technology solutions that align with South Kingstown’s goals and objectives. Working collaboratively with every department, IT leverages technology to enhance services for residents, businesses, and visitors.

Functions

The IT Department's responsibilities include, but are not limited to the following:

- Overseeing and managing technology-related projects across all Town departments
- Maintaining hardware and software for all Town locations
- Developing a standards-based database environment to improve productivity and functionality for staff serving the public
- Assisting departments in streamlining business processes to increase efficiency and better serve constituents
- Implementing cybersecurity best practices and promoting staff awareness
- Establishing audit trails and internal controls
- Providing training and orientation for technology users
- Evaluating and adopting new and emerging technologies
- Empowering Town staff to embrace and effectively utilize technology

Performance Measurements

FY 2025–2026 Priorities

Proposed Priorities
• Windows server upgrades & computer replacement (multi-year project)
• Town-wide cybersecurity hardening (continuous project)
• Mobile Device Management System (multi-year project)
• Enterprise ERP upgrades (for Town and School)
• Video Security Project
• Multifactor authentication deployment for Public Safety devices
• Implement Statewide online Planning application
• SharePoint & Teams Implementation (multi-year project)
• Library Server replacement

FY 2026–2027 Priorities

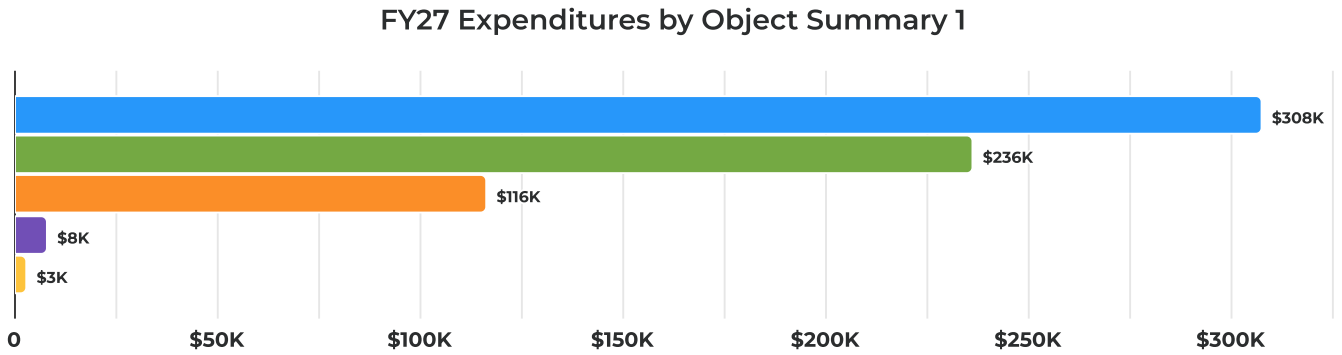
Priorities
• Windows server upgrades & computer replacement (multi-year project)
• Town-wide cybersecurity hardening (continuous project)
• SharePoint & Teams Implementation (multi-year project)
• Mobile Device Management (multi-year project)
• Enterprise ERP upgrades (for Town and School)
• Town phone system
• Digital Retention Project (multi-year project)

Department Statistics

FY 2021-22 through FY 2026-27

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY2025-26 Anticipated	FY2026-27 Anticipated
IT Help Desk Tickets Resolved	1,408	1,550	1,600	1650
Average # of Tickets per month	117	129	133	138
Projects Completed	11	12	14	11
Applications Supported	64	66	68	68
Physical servers and appliances	11	9	9	8
Virtual servers	18	14	12	11
Firewalls	5	5	5	5
Personal Computers/Devices	319	345	344	340
Printers	53	60	53	53
Switches	24	25	25	25
Wireless access points	13	16	18	18

Summary of Expenditures, By Expense Type



Wages	**$307,618**	45.84%
Services	**$236,226**	35.20%
Benefits	**$116,289**	17.33%
Capital Outlay	**$7,989**	1.19%
Commodities	**$3,000**	0.45%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$288,843	$297,546	$169,735	$294,807	$307,618
Benefits	$109,200	$117,716	$61,430	$115,135	$116,289
Services	$194,377	$209,053	$147,669	$181,573	$236,226
Capital Outlay	$6,792	$7,407	$6,907	$7,407	$7,989
Commodities	$3,000	$3,000	$1,183	$3,000	$3,000
Total Expenditures	**$602,212**	**$634,722**	**$386,924**	**$601,922**	**$671,122**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$602,212	$634,722	$386,924	$671,122
Wages		$288,843	$297,546	$169,735	$307,618
Full-Time Employees	10114003-511001	$279,997	$288,525	$166,428	$302,006
Part-Time Salaries	10114003-511002	$3,600	$3,600	-	-
Overtime	10114003-511004	$2,000	$2,000	-	$2,000
Longevity	10114003-511006	$3,246	$3,421	$3,307	$3,612
Benefits		$109,200	$117,716	$61,430	$116,289
FICA	10114003-522250	$21,099	$20,933	$12,620	$23,047
Municipal Employees Retirement	10114003-522300	$36,922	$39,319	$22,931	$39,425
State Retirement Defined Cont.	10114003-522301	$3,490	$3,501	$2,059	$3,719
Medical Insur-Active Employees	10114003-522818	$33,354	$36,616	$19,118	$37,553
Medical Insur-Retirees	10114003-522820	$1,250	$3,500	$1,750	$3,500
Dental Insur-Active Employees	10114003-522822	$1,319	$1,360	$695	$1,328
Life Insurance	10114003-522850	$286	$286	$164	$286
Travel Expenses	10114003-538014	$1,980	$2,700	$600	$2,700
Educational Expenses	10114003-538016	$9,300	$9,300	$1,492	$4,732
Uniforms And Other Clothing	10114003-540038	$200	$200	-	-
Services		$194,377	$209,053	$147,669	$236,226
Internet Access	10114003-530066	$8,580	$8,448	$5,094	$6,732
Professional Services	10114003-530111	$19,400	$19,800	$16,867	$20,200
Pooled Training Fund	10114003-530801	$375	$375	$375	$375
Telephone	10114003-532000	$12,492	$12,492	$5,715	$11,568
Office Equipment Maintenance	10114003-534014	$47,825	$62,453	$40,551	$63,275
Computer/Software Maintenance	10114003-534016	$105,480	$105,260	$78,943	$130,351

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Advertising	10114003-538012	$100	$100	-	$100
Licenses And Dues	10114003-538030	$125	$125	$125	$3,625
Capital Outlay		$6,792	$7,407	$6,907	$7,989
Non-Major Technology Reserve	10114003-530044	$3,792	$4,407	$4,407	$4,989
Computer Equipment	10114003-550002	$3,000	$3,000	$2,500	$3,000
Commodities		$3,000	$3,000	$1,183	$3,000
Office Materials & Supplies	10114003-540012	$3,000	$3,000	$1,183	$3,000
Total Expenditures		**$602,212**	**$634,722**	**$386,924**	**$671,122**

Post Year Audit

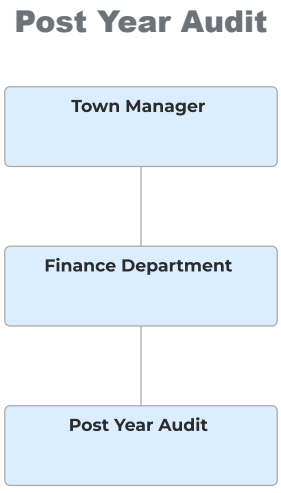
Division Breakdown & Personnel Summary

Department / Division Head — Brian Silvia, Finance Director

Division Number	Division Name
10114001	Finance Department
10114005	**Post Year Audit**

The Post Year Audit Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be -$1,000 less than the current fiscal year.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Finance Department is to lead the Town's financial management efforts and to serve the public, and all officials and departments of the Town as an information gathering and control center, providing both internal and external reports relative to any financial information involving the Town business in a timely, efficient, and effective manner. The key financial objectives include maintaining strong bond ratings and implementing a Best Practices Financial Reporting and Accounting control system. The Finance Department ensures the integrity and accuracy of the Town's financial transactions in accordance with applicable accounting standards, Town ordinances, state statutes, and federal laws.

Functions

The Finance Department is responsible for the Town's financial, procurement, and risk management, tax and utility collections, accounting control and cash management, financial reporting, and debt management policies and practices. The principal programs, services, and activities offered by the Finance Department include, but are not limited to the following.

Financial Management

- Prepare the Annual Comprehensive Financial Report that provides detailed information on the transactions and events affecting the Town's funds and account groups.

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$36,440	$40,000	$40,000	$39,000
Professional Services	10114005-530111	$36,440	$40,000	$40,000	$39,000
Total Expenditures		**$36,440**	**$40,000**	**$40,000**	**$39,000**

Town Assessor

Division Breakdown & Personnel Summary

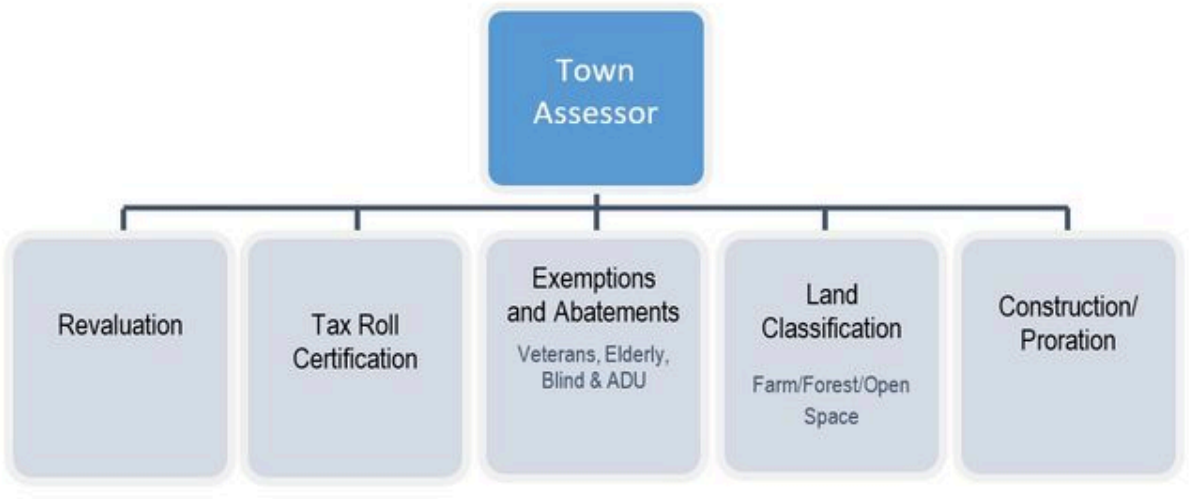
Department / Division Head — Wendy L. Duarte

Department Headcount (FTE)					
Town Assessor	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	4.00	4.00	4.00	4.00	0.00

The Town Assessor's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $32,374 greater than the current fiscal year, due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $15,061.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $3,360.
- The Professional Services account is proposed to increase by $14,748, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Town Assessor's Office is to provide for the orderly valuation of all real estate and tangible personal property located in the Town of South Kingstown. The primary objective of the Department is to discover, list, and value all taxable and exempt property, to ensure that assessments are made properly and uniformly, and that the tax roll, when completed, is a true and accurate account of all ratable property in the jurisdiction.

Functions

Town Assessor's Office

The duties performed by the Town Assessor's Office include, but are not limited to:

- Discover, list, and value all taxable and exempt real estate and tangible property
- Prepare an annual tax roll detailing a true and accurate account of all ratable property
- Coordinate all activities related to the 3-year property revaluation cycles, with full revaluations every nine years and two statistical revaluations in the third and sixth years.
- Administer state and local exemption and abatement programs
- Maintain records of property ownership for real estate and personal property
- Prepare appeal hearings and serve as a liaison for the Assessment Board of Review
- Process new surveys for parcels and determine assessment values
- Inspection of all building permits
- Coordinate with the Town's GIS Division to maintain and update the Town Assessor's plat maps in hard copy and digital format (available online)
- Provide information and reports to the State of Rhode Island Department of Revenue for certification, new legislation, fiscal impact inquiries as well as general inquiries
- Disseminate information to the public concerning public records maintained in the Town Assessor's Office

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Certify the Tax Roll on June 15, 2026 to include real estate and tangibles
• Discover, list, and provide for the orderly valuation of all taxable and exempt property, including real estate and tangible personal property located in the town, to ensure that assessments are made properly and uniformly and that the tax roll, when completed, is a true and accurate account of all ratable property in the jurisdiction.
• Keep accurate records of property ownership, and market and cost trends; coordinate all activities to prepare for triennial property valuation updates and revaluations.
• Ensure that evaluations and revaluations, and the abatement and exemption programs are completed per state laws, local ordinances, and follow assessment standards prescribed by both Rhode Island and the National Association of Assessing Officers to ensure that all property is being assessed in a uniform and equitable manner
• Serve as a liaison to the Assessment Board of Review, preparing all materials as needed
• Provide accurate information to the public in a courteous, efficient, and professional manner
• Provide information and reports accurately and in a timely fashion to the state as required

FY 2026–2027 Priorities

Proposed Priorities
• Review assessment appeals resulting from the December 31, 2024, Statistical Revaluation and coordinate Assessment Board of Review hearings.
• Inspect and process new building permits, and re-inspect those not completed.
• Receive, process, and maintain Tax Exemption Records for the Elderly, Veteran’s, Blind, Tangible and ADU (Affordable Dwelling Unit) exemptions

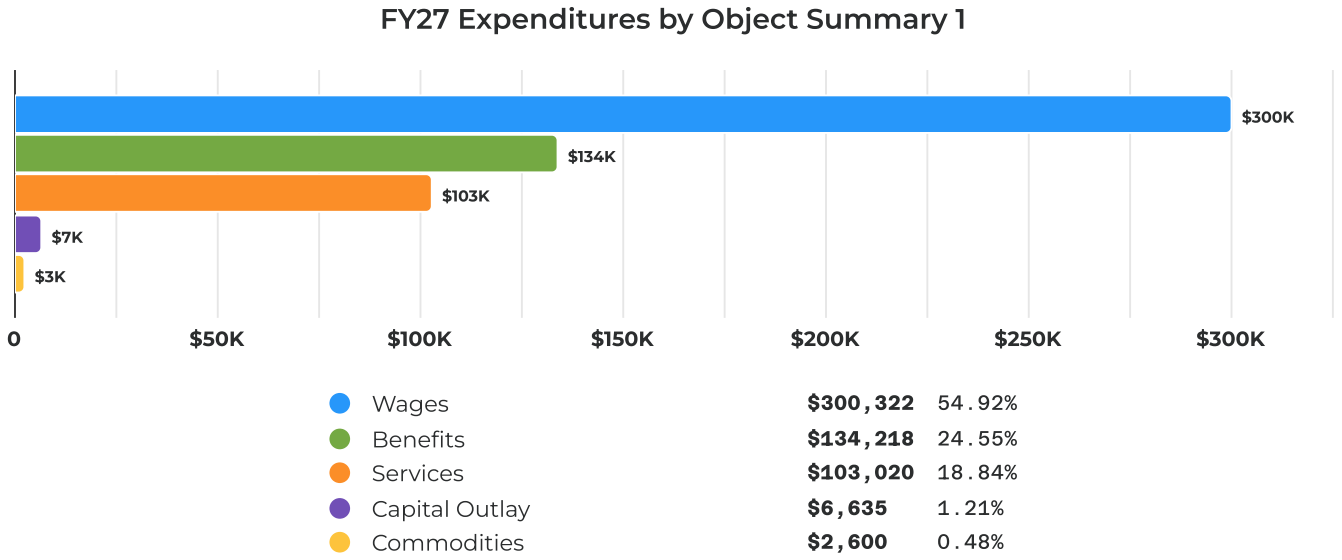
Proposed Priorities
• Maintain Tax Records for the Farm Forest Open Space (FFOS) Program
• Provide Certification Reports to the State of Rhode Island
• Provide information to the public concerning public records, such as revaluations, assessments, property ownership, exemptions, and assessment appeal policy
• Review deeds received from the Town Clerk's Office and maintain records related to New Property Ownership for Real Estate, Personal Property, Probate, approximately 1,200 annually; Review and process approximately 1,100 Tangible Business Annual Returns.
• Prepare Appeal Hearings and serve as Liaison for the Assessment Board of Review
• Process New Construction Proration Tax Bills for properties where a Certificate of Occupancy (CO) is granted, to reflect assessment based on the remaining days in the calendar year & process addendum tax bills for real estate tangible accounts not on the original tax roll.
• Implement a new statewide appeal form and process including training for staff and the Assessment Board of Review.
• Process Tax Abatements to adjust assessments as needed
• Process new surveys and subdivisions, adjust Assessor Maps and recalculate assessments as needed.
• Continue to assist the Town Council in researching a possible town-wide Homestead Exemption.
• Collaborate with ARC Document Solutions in implementing a live link on the public Vision Government Solutions database for public access to assessment records, including historic plat maps and old block lot property record cards.
• Collaborate with Eagleview to capture year-end aerial images of the Town, to ensure accurate property data is maintained.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2024-25 Actual	FY2026-27 Anticipated
Real Estate & Tangible Property Tax Rate[1]	$11.05	$11.05	$8.94	TBD
Motor Vehicles Tax Rate	Phased Out	Phased Out	Phased Out	Phased Out
Property Tax Roll	$6.89B	$6.93B	$8.83B	$8.83B
Motor Vehicle Tax Roll	Phased Out	Phased Out	Phased Out	Phased Out
Property Tax Generated	$76.242M	$76.666M	$79.180M	$79,180M
Motor Vehicle Tax Generated	State Aid	State Aid	State Aid	State Aid
Building Permits	1,100	1,100	1,200	1,300
Property Assessments (Net)	$6.899B	$6.938B	$8.832B	$8.832B
Motor Vehicles	Phased Out	Phased Out	Phased Out	Phased Out
FFOS properties	151	152	149	154
Elderly Exemption - # of participants	205	195	182	200
Elderly - Tax credit value	$351,972	$335,048	$303,303	340,000
Veterans Exemption - # of Veterans	766	775	778	785
Veterans Exemption - Tax credit value	$171,235	$173,170	$185,970	187,475
Veterans Exemption	$215	$215	$215	$215
100% Disabled Veteran	$340	$340	$340	$340
Ex-POW	$565	$565	$565	$565
Unmarried Widow(er) of Veteran	$215	$215	$215	$215
Gold Star Parent	$378	$378	$378	$378
ADU (Affordable Dwelling Unit) Exemption, # of participants	N/A	2	11	20
ADU (Affordable Dwelling Unit) Exemption — Tax credit value	N/A	5,261	30,371	$52,871
Blind	$426	$426	$426	$426

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$265,903	$285,261	$161,906	$281,550	$300,322
Benefits	$133,487	$130,858	$71,475	$131,255	$134,218
Services	$72,852	$88,572	$43,062	$89,872	$103,020
Capital Outlay	$7,300	$6,830	$6,110	$8,258	$6,635
Commodities	$2,900	$2,900	$2,366	$2,800	$2,600
Total Expenditures	**$482,443**	**$514,421**	**$284,918**	**$513,735**	**$546,795**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$482,443	$514,421	$284,918	$546,795
Wages		$265,903	$285,261	$161,906	$300,322
Full-Time Employees	10115001-511001	$264,551	$283,670	$160,459	$297,453
Longevity	10115001-511006	$1,353	$1,591	$1,447	$2,869
Benefits		$133,487	$130,858	$71,475	$134,218
FICA	10115001-522250	$19,664	$20,301	$11,755	$22,553
Municipal Employees Retirement	10115001-522300	$34,662	$38,293	$21,873	$38,742
State Retirement Defined Cont.	10115001-522301	$2,938	$2,818	$1,619	$3,003
Medical Insur-Active Employees	10115001-522818	$69,343	$63,125	$33,106	$64,476
Dental Insur-Active Employees	10115001-522822	$3,672	$3,113	$1,602	$3,037
Life Insurance	10115001-522850	$408	$408	$235	$408
Educational Expenses	10115001-538016	$2,000	$2,000	$1,284	$2,000
Uniforms And Other Clothing	10115001-540038	$800	$800	-	-
Services		$72,852	$88,572	$43,062	$103,020
Professional Services	10115001-530111	$53,252	$45,252	$1,256	$60,000
Pooled Training Fund	10115001-530801	$500	$500	$500	$500
Telephone	10115001-532000	$1,100	$1,100	$469	$1,100
Motor Vehicles Maintenance	10115001-534010	$200	$200	-	$100
Office Equipment Maintenance	10115001-534014	$1,000	$300	-	$300
Computer/Software Maintenance	10115001-534016	$14,600	$39,520	$39,520	$39,520
Advertising	10115001-538012	$1,000	$500	$225	$300
Licenses And Dues	10115001-538030	$1,200	$1,200	$1,092	$1,200
Capital Outlay		$7,300	$6,830	$6,110	$6,635
Non-Major Technology	10115001-530044	$5,800	$5,830	$5,830	$6,135

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Reserve					
Office Equipment	10115001-550004	$1,000	$500	-	$500
Furniture And Furnishings	10115001-550026	$500	$500	$280	-
Commodities		$2,900	$2,900	$2,366	$2,600
Office Materials & Supplies	10115001-540012	$2,000	$2,000	$1,985	$2,000
Books And Publications	10115001-540020	$600	$600	$321	$300
Motor Vehicle Materials & Supp	10115001-540028	-	-	$60	-
Fuels And Lubricants	10115001-540040	$300	$300	-	$300
Total Expenditures		**$482,443**	**$514,421**	**$284,918**	**$546,795**

Assessment Board of Review

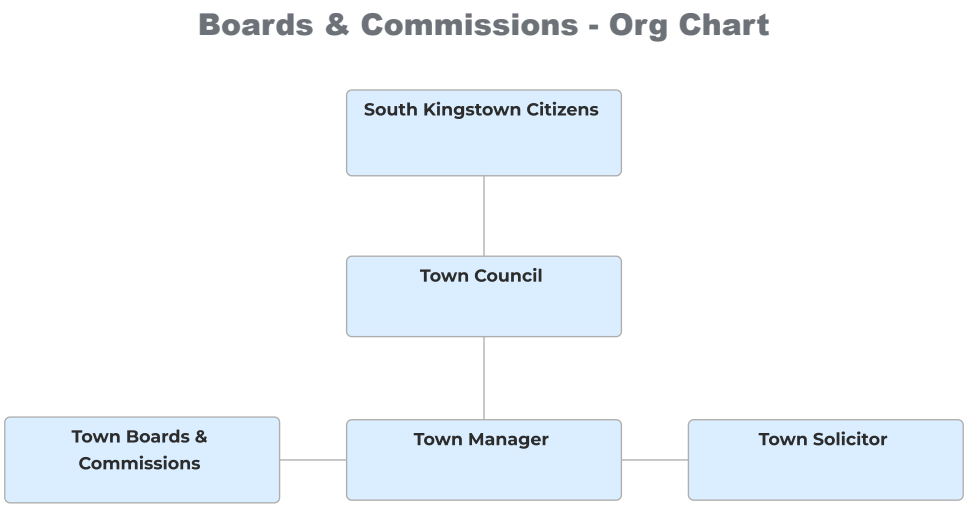
Division Breakdown & Personnel Summary

Department / Division Head — David C. Baud, Chairperson

This section incorporates multiple divisions, each of which falls under the purview of the Town Council, and includes the following:

Division Number	Division Name
11001	Town Council
11003	Budget Referendum
11007	Probate Court
15003	**Assessment Board of Review**
16003	Planning Board
16009	Conservation Commission
17003	Zoning Board of Review

The Assessment Board of Review's Expenditure Budget for the General Fund Operating Fund for FY 2026-2027 is proposed to be -$480 less than the current fiscal year.



Mission Statement & Primary Functions

Mission Statement

Assessment Board of Review

The Assessment Board of Review was established by Town Charter, Sections 4242 through 4246. Its procedures were established by Town Ordinance, Section 8-9 through 8-12, effective July 1, 1971. The Assessment Board of Review is charged with hearing and considering the appeal of any property owner concerning the amount of his/her assessed valuation and holds the authority to order a correction. This has been an especially critical task in 2024 with appeals regarding the most recent revaluation of property. The Board is managed by the Town Assessor and appeals are heard as requested during the specific appeal period. Procedures for filing with the Assessment Board of review are outlined in Article II, Sections 17-21 through 17-24 of the Town Ordinances.

Functions

Assessment Board of Review

The duties performed by the Assessment Board of Review include, but are not limited to:

- Hear and consider the appeal of any property owner concerning the amount of his/her assessed property valuation.
- Have authority to order a correction of any valuation which has been erroneously or incorrectly assessed

Town Council Goals & Objectives

The Town Council's goals and objectives are organized within twelve main topics, the specific details of which can be found within the *Tab 1 Introduction* portion of this document.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$1,600	$1,600	$760	$1,600	$1,120
Total Expenditures	**$1,600**	**$1,600**	**$760**	**$1,600**	**$1,120**

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$1,600	$1,600	$760	$1,120
Services		$1,600	$1,600	$760	$1,120
Stipends Boards/Commissions	10115003-530002	$1,600	$1,600	$760	$1,120
Total Expenditures		**$1,600**	**$1,600**	**$760**	**$1,120**

Planning Department

Division Breakdown & Personnel Summary

Department / Division Head — James D. Rabbitt, AICP, Planning Director

Division Summary	
Division Number	**Division Name**
10116001	**Planning Department**
10116005	Geographic Information Systems

Department Headcount (FTE)					
Planning Department & GIS	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	5.00	5.00	5.00	5.00	0.00

The Planning Department's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $48,735 greater than the current fiscal year, due to two major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $3,790.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $42,434.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Planning Department's mission is to understand the values and goals of the community and facilitate progress toward a shared long-term vision of a responsible, balanced and welcoming South Kingstown. The Planning Department works collaboratively with the public, key stakeholders, boards and commissions, municipal departments, and state agencies to promote holistic and inclusive decision-making that reflects the community's aspirations. The primary objectives of the Planning Department are to: engage the public and provide professional guidance and coordination regarding long-term community planning; ensure land use regulations reflect the community's shared vision of a highly desirable and livable community; review development for consistency with land use regulations; and assist boards and commissions with projects that make progress toward identified goals while allocating resources thereby ensuring a high quality of life for generations. The core values of public participation, equity, fairness, professionalism, consistency, and innovation guide the Planning Department's work program.

In support of achieving this mission, the Department is broken into two divisions (Community Planning and Geographic Information Systems), which function under eight unified core service areas:

- Current Planning/Land Use Administration (including review of development plans, subdivisions, re-zoning, and other land use permits under Rhode Island General Laws;
- Environmental Planning (Wetlands and flood plain management);
- Transportation Planning and Implementation (vehicle, pedestrian, bike and public transit);
- Historic Preservation
- Community Planning and Development/Special Projects (i.e., Affordable Housing, Municipal Property Reuse, Emergency Medical Service — new facilities)
- Economic Development
- Long Range, Comprehensive Planning & Implementation (i.e., Old Tower Hill Road Neighborhood Study, Open Space, 2021 Comprehensive Community Plan)
- Geographic database management, analysis and presentation (long and short term)

The Department also provides staff support to several of the Town's elected and appointed boards and commissions, including the Affordable Housing Collaborative, Conservation Commission, Economic Development Commission, Historic District Commission, Planning Board, and Technical Review Commission. Staff also provide additional support to the other Boards and Commissions on a needs basis. Further, the department represents the Town at various regional and state levels on issues such as regional planning, affordable housing, transportation and economic development. In addition, the department provides support to the Town Manager's Office, Town Council, Engineering Department, Building/Zoning, Parks and Recreation and the Public Service Department on various land use and development matters.

Functions

Planning Department

The Planning Department's duties include, but are not limited to the following functions:

- Administer and implement the Town's long-range land use planning and growth management efforts.
- Provide coordination and staff support for the maintenance and update to South Kingstown's Comprehensive Community Plan (adopted May 24, 2021);
- Maintain, update, and enhance the Town's Zoning Ordinance and review applications for Zoning Ordinance amendments.
- Draft amendments to update and modernize the Town's Subdivision and Land Development Regulations and coordinate Planning Board review of such, as necessary

- Administer the review process and perform technical review of applications for land development and subdivision projects under the Town's Subdivision and Land Development Regulations and Zoning Ordinance.
- Provide administration, coordination, development, and support functions regarding affordable housing production (missing middle), planning for natural hazards and climate change, environmental and natural resource protection, economic development, historic preservation, and long-term community sustainability
- Provide oversight and administration of the Town's Historic Preservation District Regulations.
- Provide administrative support to the Town's Community Development Grant program(s), perform grant writing and grant administration
- Coordinate with major community institutions (South County Hospital and University of Rhode Island)
- Provide management oversight of Geographic Information System (GIS) Division
- Provide direct staff support to various Town Boards & Commissions
- Provide support to the Town Manager's Office, Town Council, Engineering Department, Parks and Recreation and the Public Service Department on various land use and development matters

Performance Measurements

FY 2025–2026 Priorities

Planning Priorities
• Work with the Planning Board and Town Council on recommendations contained in the Town's 2021 Comprehensive Community Plan
• Provide ongoing administrative and technical support to several Town Boards and Commissions
• Process and provide technical review of applications for subdivisions, land development projects, and unified plan review
• Continued development of the Route 1 Scenic Roadway Stewardship Plan
• Continue to work on the revisions to the Town's Subdivision and Land Development Regulations to increase ease of use, provide clarity, and update physical improvement standards to current best practices
• Continue to evaluate the zoning ordinance to determine whether amendments are necessary to increase clarity, modernize, and bring standards in line with current best practices
• Draft revisions to the zoning ordinance relative to the re-use and redevelopment of parcels currently zoned Government and Institutional
• Solidify zoning ordinance amendments to support increased intensity and mixed-use development within the Old Tower Hill Road corridor utilizing form-based code
• Perform administrative coordination and oversight of the Town's Community Development Grant program
• Maintain the Town's presence on the URI Masterplan Review Team and assist in the coordination of the Town/Gown relationship
• Continue to assess Department procedures, communications, and policies to increase efficiency, transparency, inter-Departmental coordination, and effectiveness, and clarity of information for public consumption

Planning Priorities
• Maintain the Planning Department section of the Town website to provide updated content and effective communication
• Assist the Historic District Commission in expanding and updating the Wakefield National Register Historic District
• Continue enforcement of restrictions to permanently protect open space created by residential subdivisions and improve homeowner and resident stewardship of open space parcels
• Assist the Recreation Department and the Waterfront Advisory Commission in completing the update to the Harbor Management Plan
• Assist the Town in their update of the 2019 Hazard Mitigation Plan

FY 2026–2027 Proposed Priorities

Planning Proposed Priorities
• Undertake activities to implement the Comprehensive Community Plan, including zoning ordinance amendments to bring the zoning ordinance into conformance with the Future Land Use Map
• Continue to review, modernize, and make the Town's zoning ordinance more effective, including assessment of review procedure thresholds, and standards for farm and bed and breakfast events, landscaping, design standards, parking requirements, and lighting
• Provide ongoing administrative and technical support to several Town Boards and Commissions, including Town Council
• Process and provide technical review of applications for subdivisions, land development projects, and development plan review
• Finalize development of the Route 1 Scenic Roadway Stewardship Plan utilizing a consultant
• Provide timely, accurate information to the public regarding town planning programs, data sources, regulations, and land development applications and explore an expanding digital/virtual platform

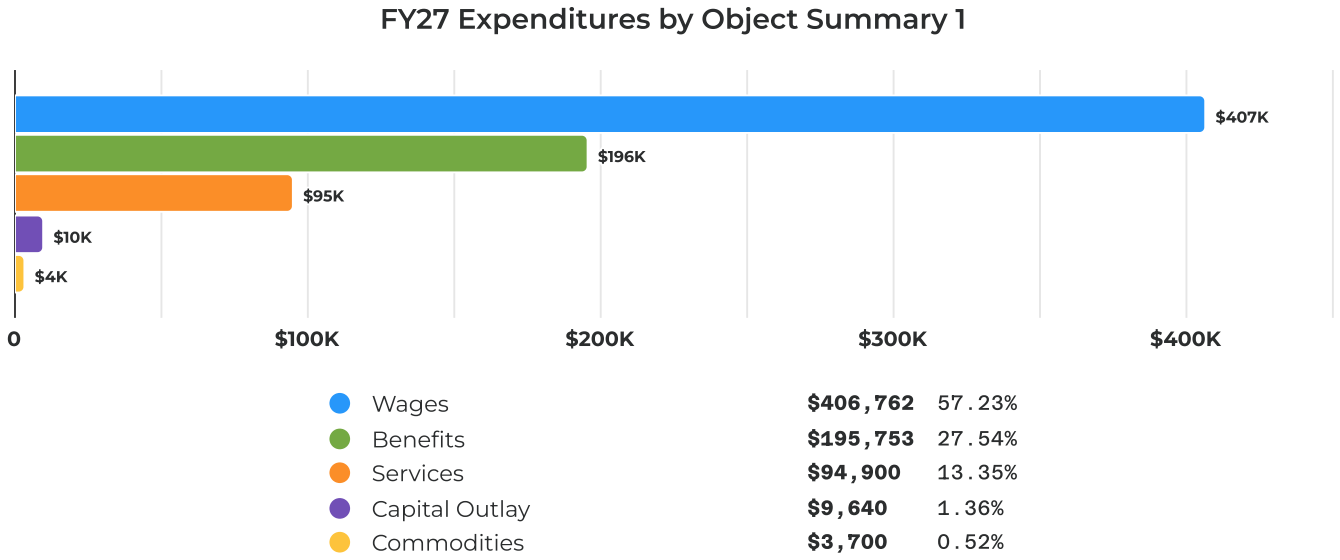
Planning Proposed Priorities
• Complete an evaluation of the Town's zoning ordinance relative to the provision of multi-household development and affordable housing (Missing Middle) and provide proposed amendments to the Town Council for review and potential adoption
• Undertake activities to implement the Town's Multi-Hazard Mitigation Plan
• Undertake activities to implement the Town's village plan studies, including those for Peace Dale and Wakefield utilizing American Rescue Plan Act funds
• Continue to evaluate the zoning ordinance to determine whether amendments are necessary to increase clarity, modernize, and bring standards in line with current best practices.
• Finalize revisions to the zoning ordinance relative to the re-use and redevelopment of parcels currently zoned by government and institutional, including school facilities
• Undertake an evaluation of possible zoning ordinance amendments to support increased intensity and mixed-use development within the Old Tower Hill Road corridor [i.e., overlay district(s), form based code and architectural/design standards]
• Support and participate in EPA's **S**outheast **N**ew **E**ngland **P**rogram (SNEP) programs and initiatives
• Perform administrative coordination and oversight of the Town's Community Development Block Grant (CDBG) program
• Maintain the Town's presence on the URI Masterplan Review Team and assist in the coordination of the Town/Gown relationship.
• Continue to assess Department procedures, communications, and policies to increase efficiency, transparency, inter-Departmental coordination, and effectiveness, and clarity of information for public consumption.
• Maintain the Planning Department section of the Town website to provide updated content and effective communication
• Monitor legislative developments and track planning related issues of interest to the Town during the General Assembly's 2026/2027 legislative session.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Anticipated
Planning Board meetings	27	32	22	26	30
Technical Review Committee (TRC) meetings	12	11	10	12	12
Affordable Housing Collaborative meetings	8	10	1012	12	12
Bicycle Pedestrian Advisory Committee (BPAC) meetings[1]	-	5	-	-	0
Conservation Commission meetings	9	10	10	12	12
Economic Development Committee meetings	11	12	7	12	12
Historic District Commission meetings	9	9	11	12	
Route 1 Stewardship Plan Development Committee	2	2	8	2	0
Sustainability Committee Meetings[1]	-	-	-	-	-
Subdivision & Development Applications Review (all stages of review)	55	55	56	50	55
Zoning Ordinance and Map Amendments reviewed and/or proposed	9	9	4	4	4
Town Council meetings	24	24	28	30	28
Footnote: 1. The Planning Department was not assigned to staff these committees.					

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$380,352	$402,972	$233,397	$390,635	$406,762
Benefits	$143,017	$153,319	$80,146	$151,720	$195,753
Services	$102,300	$93,650	$11,447	$93,650	$94,900
Capital Outlay	$8,256	$8,480	$5,980	$8,480	$9,640
Commodities	$3,500	$3,600	$1,181	$3,600	$3,700
Total Expenditures	**$637,425**	**$662,021**	**$332,151**	**$648,085**	**$710,756**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$637,425	$662,021	$332,151	$710,756
Wages		$380,352	$402,972	$233,397	$406,762
Full-Time Employees	10116001-511001	$373,118	$393,730	$198,203	$390,675
Part-Time Salaries	10116001-511002	-	-	$1,276	$2,600
Overtime	10116001-511004	$2,000	$2,000	$3,436	$4,000
Retirement/Vacation Reimb.	10116001-511005	-	-	$25,164	-
Longevity	10116001-511006	$5,234	$7,242	$5,318	$9,488
Benefits		$143,017	$153,319	$80,146	$195,753
FICA	10116001-522250	$28,742	$29,257	$17,583	$30,143
Municipal Employees Retirement	10116001-522300	$49,320	$54,950	$27,492	$52,594
State Retirement Defined Cont.	10116001-522301	$3,951	$3,040	$1,596	$3,197
Medical Insur-Active Employees	10116001-522818	$42,552	$47,221	$26,239	$89,682
Dental Insur-Active Employees	10116001-522822	$2,909	$3,007	$1,844	$3,704
Insurance Buyback	10116001-522840	$8,250	$8,250	$2,984	$8,250
Life Insurance	10116001-522850	$418	$418	$215	$408
Travel Expenses	10116001-538014	$1,550	$1,600	$639	$1,725
Educational Expenses	10116001-538016	$4,525	$4,775	$1,553	$5,250
Uniforms And Other Clothing	10116001-540038	$800	$800	-	$800
Services		$102,300	$93,650	$11,447	$94,900
Professional Services	10116001-530111	$85,000	$75,000	$6,348	$75,000
Pooled Training Fund	10116001-530801	$500	$600	$600	$600
Telephone	10116001-532000	$1,800	$1,900	-	$2,000
Computer/Software Maintenance	10116001-534016	$10,000	$11,000	$3,565	$12,000
Advertising	10116001-538012	$1,250	$1,250	$855	$1,300

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Printing Expenses	10116001-538022	$1,000	$1,000	-	$1,000
Licenses And Dues	10116001-538030	$2,750	$2,900	$80	$3,000
Capital Outlay		$8,256	$8,480	$5,980	$9,640
Non-Major Technology Reserve	10116001-530044	$5,756	$5,980	$5,980	$6,890
Computer Equipment	10116001-550002	$2,500	$2,500	-	$2,750
Commodities		$3,500	$3,600	$1,181	$3,700
Office Materials & Supplies	10116001-540012	$2,500	$2,600	$1,181	$2,700
Books And Publications	10116001-540020	$1,000	$1,000	-	$1,000
Total Expenditures		**$637,425**	**$662,021**	**$332,151**	**$710,756**

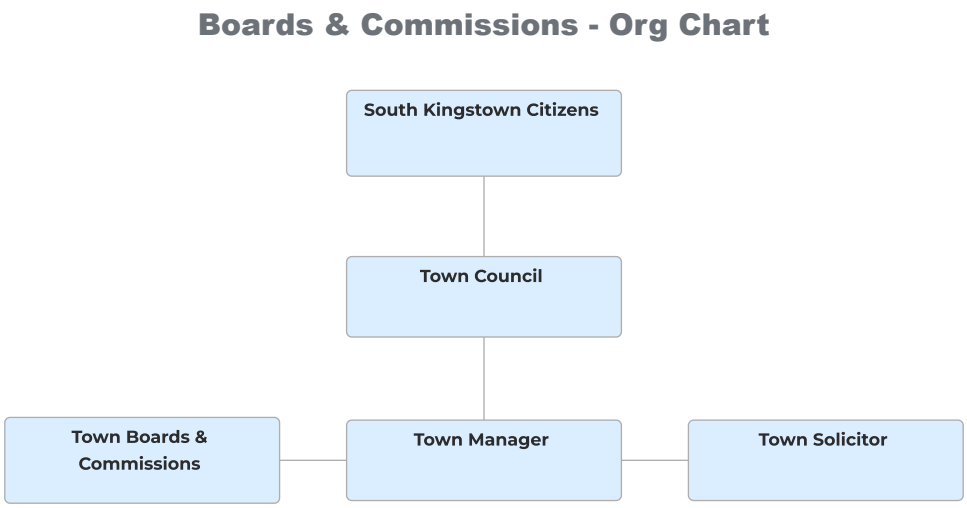
Planning Board

Division Breakdown & Personnel Summary

Department / Division Head — Maria H. Mack, Chairperson

Division Number	Division Name
11001	Town Council
11003	Budget Referendum
11007	Probate Court
15003	Assessment Board of Review
16003	**Planning Board**
16009	Conservation Commission
17003	Zoning Board of Review

The Planning Board's Expenditure Budget of the General Fund Operating Fund for FY 2026–2027 is proposed to be $350 greater than the current fiscal year.



Mission Statement & Primary Functions

Mission Statement

Planning Board

The Planning Board was established by Town Charter, Section 4910. The Board serves as the primary advisory body for the Town on matters related to land use development and growth management. The Board is engaged in a broad spectrum of activities concerning land use and development, including development plan review and approval and oversight of the regulations which govern the process, drafting and/or review of proposed amendments to the Town zoning ordinance, and maintenance of the Comprehensive Community Plan.

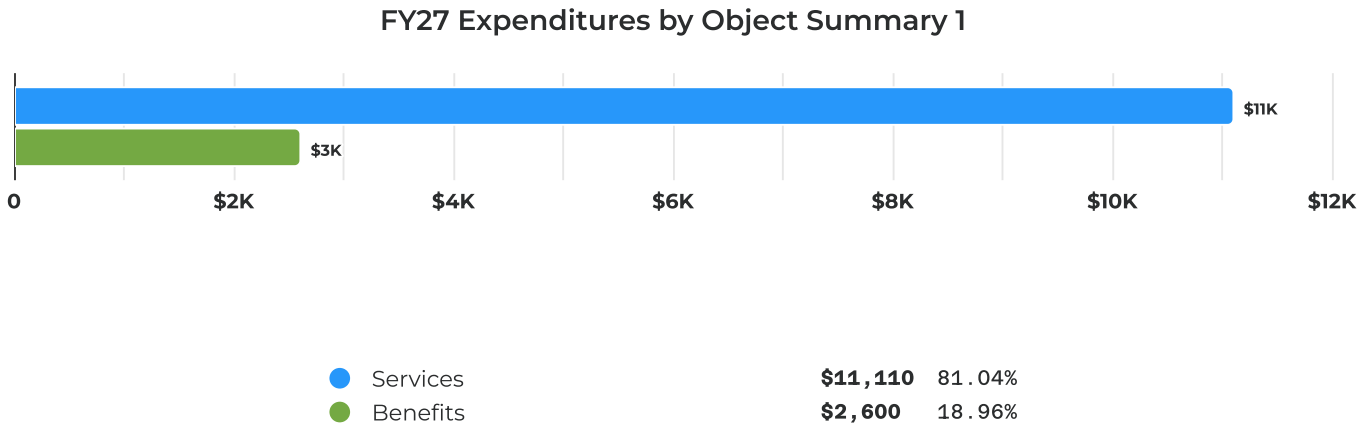
Functions

Planning Board

The duties performed by the Planning Board include, but are not limited to:

- Review of all subdivision and land development proposals
- Exercise the authority to approve or decline subdivision and land development proposals
- Undertake special projects at the behest of the Town Council
- Review applications for amendments to the Town's Zoning Ordinance and recommend such to the Town Council.
- Develop amendments to the Town's Zoning Ordinance to address priority issues as directed by the Town Council
- Review and adopt updates of the Town's Subdivision and Land Development Regulations
- Oversee development of updates of the Comprehensive Community Plan and recommend such to the Town Council.

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Benefits	$4,200	$2,400	-	$400	$2,600
Services	$10,960	$10,960	$2,720	$10,560	$11,110
Total Expenditures	**$15,160**	**$13,360**	**$2,720**	**$10,960**	**$13,710**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$15,160	$13,360	$2,720	$13,710
Benefits		$4,200	$2,400	-	$2,600
Educational Expenses	10116003-538016	$4,200	$2,400	-	$2,600
Services		$10,960	$10,960	$2,720	$11,110
Stipends Boards/Commissions	10116003-530002	$9,360	$9,360	$2,720	$9,360
Licenses And Dues	10116003-538030	$1,600	$1,600	-	$1,750
Total Expenditures		**$15,160**	**$13,360**	**$2,720**	**$13,710**

Geographic Information Systems

Division Breakdown & Personnel Summary

Department / Division Head — James D. Rabbitt, AICP, Planning Director

Division Summary	
Division Number	**Division Name**
10116001	Planning Department
10116005	**Geographic Information Systems**

The Geographic Information System's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $13,792 greater than the current fiscal year, due to one major factor including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $0.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $11,801.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Geographic Information System (GIS) Division, under the Planning Department, is to provide members of the public, elected officials and town staff access to accurate, up-to-date geographic information about the town, as a tool in decision-making for town government and its citizens. This is accomplished through the development and maintenance of a functioning computer database and graphic interface that excels in providing geographic information and through linkage of this geographic data to other Town databases. This information, whether on the computer screen or on a printed map, enables the work of town departments and provides citizens with direct access to information which affects their lives.

Functions

Geographical Information Systems (GIS)

The GIS Division's duties include, but are not limited to:

- Development and maintenance of Town GIS data layers
- Provide geospatial analysis and decision-making support services to Town departments.
- Link GIS data layers with Town databases and software
- Update and maintain Town Assessor's Office plat maps
- Provide access to GIS data and map production capability for Town staff
- Oversee hosting of public and staff WebGIS sites for access to GIS data
- GIS data distribution and map sales to the public
- Provide custom map production services for town departments
- Incorporate evolving GIS and spatial technological changes into the Town's GIS

Performance Measurements

FY 2025–2026 Priorities

GIS Priorities
• Maintain public and Town staff WebGIS interface
• Maintain GIS data layers for the departments of Planning, Town Assessor, and Public Services, including parcels, utility infrastructure, and zoning layers.
• Provide GIS technical support services and map production to all town departments
• Continue development and support of GIS mobile technologies, including incorporating new web mapping technologies through the use of iPad inspection applications, used by the Department of Public Services for state-mandated stormwater infrastructure inspections
• Continue development of the Town's ArcGIS Online website to provide targeted maps and web applications for user-friendly access to the Town's GIS database and expand mobile utilization
• Continue GIS integration into VISION and View Permit Town databases
• Scan plans recorded in the Town's Land Evidence Records and print the same upon request.

FY 2026–2027 Priorities

GIS Proposed Priorities
• Increase public awareness and use of web mapping technologies and WebGIS interface through public outreach, and further integrate the use of GIS into everyday activities of Town Departments by engaging with and familiarizing individual departments with GIS functionality and emerging spatial technologies.
• Continue the development and functionality of the Town's ArcGIS Online website to increase the functionality and mapping services to Town staff and the public
• Continue to train and provide technical support to Town Staff in use of the WebGIS interface and new web mapping services

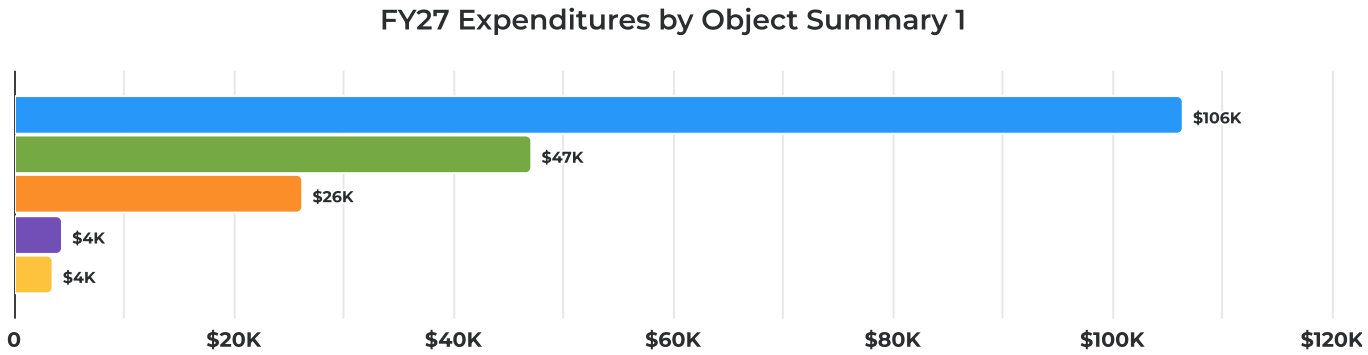
GIS Proposed Priorities
• Continue to provide support for new GIS mobile technologies used by the Public Services Department
• Maintain GIS data layers for Planning, Town Assessor, and Public Services departments

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Anticipated	FY 2026-27 Projected
Tax Cut Revisions to Tax Assessor Maps	24	36	26	35	35
Map Sales to Public	$276	$180	$205	$220	$220
Maps produced for Town Departments	85	54	34	85	68
Scanned Land Evidence Recorded Plans	62	113	83	160	80
Copies of recorded plans for the public	143	144	137	90	140

Summary of Expenditures, By Expense Type



Wages	**$106,474**	56.74%
Benefits	**$47,062**	25.08%
Services	**$26,250**	13.99%
Capital Outlay	**$4,351**	2.32%
Commodities	**$3,500**	1.87%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$97,616	$106,474	$65,340	$102,318	$106,474
Benefits	$32,302	$35,261	$19,164	$38,857	$47,062
Services	$19,025	$24,350	$19,048	$24,200	$26,250
Capital Outlay	$3,873	$4,410	$3,860	$4,410	$4,351
Commodities	$3,250	$3,350	-	$3,350	$3,500
Total Expenditures	**$156,066**	**$173,845**	**$107,412**	**$173,135**	**$187,637**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$156,066	$173,845	$107,412	$187,637
Wages		$97,616	$106,474	$65,340	$106,474
Full-Time Employees	10116005-511001	$93,964	$97,315	$37,461	$97,315
Retirement/Vacation Reimb.	10116005-511005	-	-	$27,033	-
Longevity	10116005-511006	$3,652	$9,159	$845	$9,159
Benefits		$32,302	$35,261	$19,164	$47,062
FICA	10116005-522250	$7,219	$7,548	$4,840	$7,295
Municipal Employees Retirement	10116005-522300	$12,725	$14,262	$5,175	$12,554
State Retirement Defined Cont.	10116005-522301	$1,198	$1,205	$407	$973
Medical Insur-Active Employees	10116005-522818	$8,579	$9,656	$8,312	$22,443
Dental Insur-Active Employees	10116005-522822	$329	$339	$380	$996
Life Insurance	10116005-522850	$102	$102	$50	$102
Travel Expenses	10116005-538014	$450	$450	-	$500
Educational Expenses	10116005-538016	$1,500	$1,500	-	$2,000
Uniforms And Other Clothing	10116005-540038	$200	$200	-	$200
Services		$19,025	$24,350	$19,048	$26,250
Outside Data Processing	10116005-530018	$5,650	$10,000	$10,000	$10,500
Professional Services	10116005-530111	$5,600	$6,000	$2,500	$6,500
Pooled Training Fund	10116005-530801	$125	$150	$150	$150
Office Equipment Maintenance	10116005-534014	$1,900	$1,900	-	$2,200
Computer/Software Maintenance	10116005-534016	$5,500	$6,000	$6,398	$6,500
Printing Expenses	10116005-538022	$250	$300	-	$400
Capital Outlay		$3,873	$4,410	$3,860	$4,351

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Non-Major Technology Reserve	10116005-530044	$3,323	$3,860	$3,860	$3,751
Office Equipment	10116005-550004	$550	$550	-	$600
Commodities		$3,250	$3,350	-	$3,500
Office Materials & Supplies	10116005-540012	$3,250	$3,350	-	$3,500
Total Expenditures		**$156,066**	**$173,845**	**$107,412**	**$187,637**

Conservation Commission

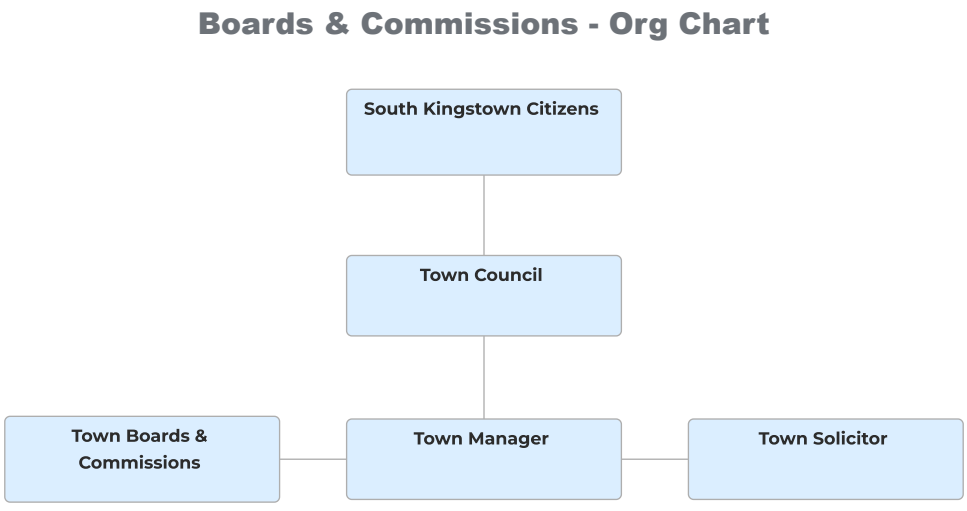
Division Breakdown & Personnel Summary

Department / Division Head — Matthew Bradywood, Chairperson

Division Number	Division Name
11001	Town Council
11003	Budget Referendum
11007	Probate Court
15003	Assessment Board of Review
16003	Planning Board
16009	**Conservation Commission**
17003	Zoning Board of Review

The Conservation Commission's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be level funded, when compared to the current fiscal year.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

Conservation Commission

The Conservation Commission is an advisory group that seeks to promote and develop natural resources to protect watersheds and preserve natural aesthetic areas. The Conservation Commission also serves as the Town's On-Site Wastewater Treatment System (OWTS) Commission, as well as the Tree Board.

It should be noted that the Town Council voted (1/6/26) to dissolve the Town' s Sustainability Committee and amend the Town Ordinance to incorporate sustainability-related advisory functions into the Conservation Commission functions.

Functions

Conservation Commission

The duties performed by the Conservation Commission include, but are not limited to:

- Review and provide advisory recommendations on applications before the Planning and Zoning Boards, as required
- Undertake special projects as directed by the Town Council
- Coordinate with local and state conservation organizations
- Prepare educational materials aimed at improving understanding of conservation issues in the community
- Plan and conduct special events, grant-related programs and public educational efforts to promote conservation issues in the community.
- Recommend programs to the Town Council and other municipal boards for better promotion, development, utilization, and preservation of open areas, water resources, wetlands, and natural aesthetic areas.
- Work with allied governmental and non-profit organizations concerning natural resource protection and the designation of open space
- Serve as the On-Site Wastewater Treatment System (OWTS) Commission and the Tree Board
  Additional Duties transferred from Sustainablility Commission:
- Implement and monitor local green initiatives
- Educate residents and businesses regarding sustainable practices
- Work on projects that improve climate resilience and natural resource protection
- Help ensure sustainability is integrated across the municipality

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$850	$1,000	-	$1,000
Commodities		$850	$1,000	-	$1,000
Miscellaneous Expenses	10116009-580100	$850	$1,000	-	$1,000
Total Expenditures		**$850**	**$1,000**	**-**	**$1,000**

Zoning / Building Inspection

Division Breakdown & Personnel Summary

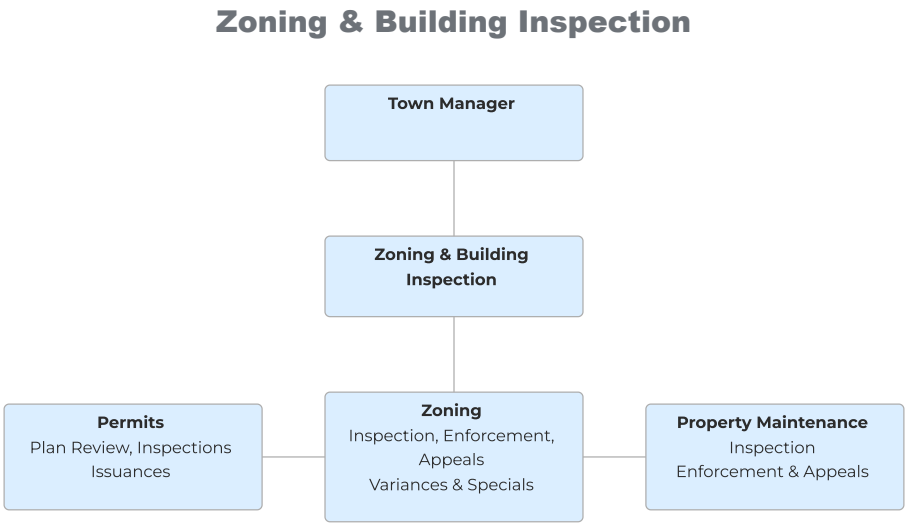
Department / Division Head — James Gorman—CBO, Building Official

Department Headcount (FTE)					
Building & Zoning Inspection	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	5.70	5.70	5.70	5.70	0.00

The Zoning / Building Inspection's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be $21,513 greater than the current fiscal year, due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $16,791.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$3,878.
- The Professional Services account is proposed to increase by $7,500, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Building Inspection & Zoning Department is to provide information and guidance to residents, realtors, contractors, developers, and attorneys to assist in the navigation of the Town's Building Codes and Zoning Ordinance.

Functions

Building & Zoning

The duties performed by the Building Inspection & Zoning Department include, but are not limited to:

- Interpretation and enforcement of the State Building Codes and Town Zoning Ordinance
- Enforce the Town's ordinances and State law affecting health, safety, and welfare
- Review, approve, and issue permits for construction
- Provide necessary inspections for code compliance, and issue certificates of use and occupancy
- Review all applications to CRMC for compliance with the State Building Code and the Town Zoning Ordinance
- Consult and advise property owners on the Federal Emergency Management Agency (FEMA) floodplain regulations, including the National Flood Insurance Program (NFIP)
- Serve as Clerk of the Building Code Board of Appeals for variances from Building Codes
- Serve as Zoning Enforcement Officer and Clerk of the Zoning Board of Review
    - Process variances, special use permits, and Planning Board decision appeal applications
    - Formulate legal advertisements and schedule hearings
    - Process and record minutes and decisions in the land evidence records
    - Investigate complaints, issue violation notices of noncompliance with regulations, and coordinate with the Town Solicitor to prosecute if necessary.
    - Research and issue zoning certificates when requested
    - Assist other municipal departments with construction projects, research, and investigations
    - Coordinate enforcement efforts with state agencies such as RIDOH, RIDEM, RIDBR, CRMC in the investigation of health and safety violations within the community

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Utilize the Municipal Housing Court as an enforcement tool to mitigate and deter property maintenance and zoning ordinance violations. Refine administrative process to expedite noncompliance matters heard before the court
• Continue refining the use of OpenGov electronic permitting software to provide options for public access to view and obtain historical records without the need for submitting physical documents
• Refine and improve internet-based application and appeal process for all petitions related to the Zoning Board of Review.
• Improve plan review turnaround time for one- and two-family dwelling building permits, with the goal of not exceeding 10 business days from the date of application having been deemed complete.
• Improve plan review turnaround time for multifamily, mixed-use, and commercial building permits, with the goal of not exceeding 15 business days from the date of application having been deemed complete.
• Implementation of the Rental Registration ordinance and associated public awareness campaign.
• Work with the Planning Department and other Town Departments to review, improve, and develop the standards related to the Town Zoning and Planning regulations to encourage development and the ability to navigate the Town regulations in a user-friendly manner.
• Meet with ISO and FEMA to obtain reclassification for the Building Code Effectiveness Grading Schedule and to further develop department outreach through public education and awareness.

FY 2026–2027 Priorities

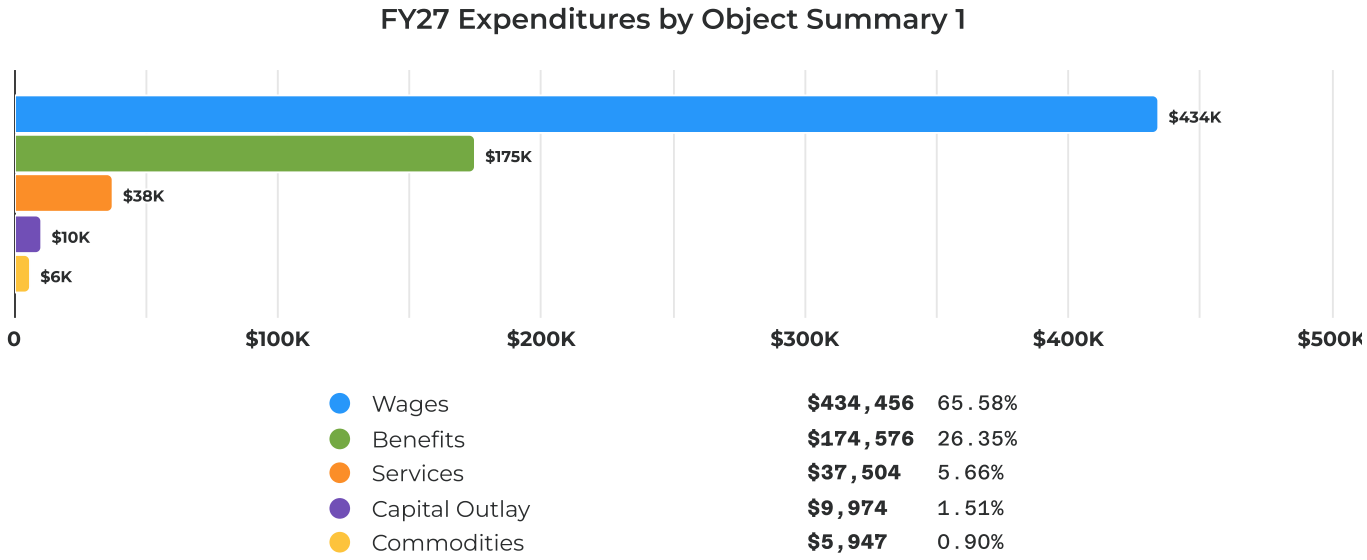
Proposed Priorities
• Prepare historical permit records, dating back to 1960, for digitization through an approved Digital Preservation Plan.
• Continue with the implementation of the State Electronic Permitting Software to provide the public with additional options for transparency and access to historical records
• Coordinate with State agencies such as the Office of Healthy Aging and the Department of Health to provide assistance with responding to property maintenance matters involving vulnerable residents.
• Continue to improve plan review turnaround time for one- and two-family dwelling building permit applications, with the goal of not exceeding 10 business days from the date of application having been deemed complete.
• Continue to improve plan review turnaround time for multifamily, mixed-use, and commercial building permit applications, with the goal of not exceeding 15 business days from the date of application having been deemed complete.
• Continue with implementation and enforcement of the Rental Registration ordinance and compile data for Town Council consideration/review
• Continue to work with the Planning Department and other Town Departments to review, improve, and develop the standards related to the Town Zoning and Planning regulations to encourage development and the ability to navigate the Town regulations and website in a user-friendly manner.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY2026-27 Anticipated
Employee Time Allocation				
Field Inspections	53%	53%	55%	55%
Review Plans & Issuing Permits	30%	30%	30%	30%
Research and Advise Residents, Contractors & Design Professionals	6%	6%	5%	5%
Building & Zoning Violations	8%	8%	8%	8%
Committee Meetings	3%	3%	2%	2%
Zoning Board Meetings	11	10	10	11
Zoning Petitions Received	50	37	35	35
Complaints Received and Investigated	77	73	65	65
Notice of Violations Issued	43	55	55	55
Plumbing Permits Issued	365	342	350	350
Solar Permits Issued	161	125	242	242
Electrical Permits Issued	983	898	820	820
Mechanical Permits Issued	891	837	842	842
Residential Building Permits Issued	1,163	1,284	1,190	1,190
Commercial Building Permits Issued	162	161	150	150
Zoning Certificates Issued	33	43	34	34
Building Inspections Performed	3,462	2756	3,332	3,300
Electrical Inspections Performed	1,535	1,289	1,376	1,376
Mechanical Inspections Performed	1,011	928	916	916
Plumbing Inspections Performed	626	583	572	572
Certificates of Occupancy Issued	96	112	125	125

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$406,683	$417,665	$205,870	$366,900	$434,456
Benefits	$148,145	$178,454	$74,555	$132,489	$174,576
Services	$7,594	$29,854	$21,025	$29,404	$37,504
Capital Outlay	$8,268	$8,675	$8,475	$8,575	$9,974
Commodities	$6,406	$6,297	$1,983	$4,650	$5,947
Total Expenditures	**$577,096**	**$640,945**	**$311,909**	**$542,018**	**$662,458**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$577,096	$640,945	$311,909	$662,458
Wages		$406,683	$417,665	$205,870	$434,456
Full-Time Employees	10117001-511001	$347,654	$358,178	$190,018	$376,380
Part-Time Salaries	10117001-511002	$55,213	$54,837	$14,267	$54,981
Overtime	10117001-511004	$300	$300	-	$300
Longevity	10117001-511006	$3,517	$4,350	$1,585	$2,796
Benefits		$148,145	$178,454	$74,555	$174,576
FICA	10117001-522250	$30,371	$29,679	$15,448	$32,391
Municipal Employees Retirement	10117001-522300	$45,777	$48,609	$25,886	$52,072
State Retirement Defined Cont.	10117001-522301	$3,546	$3,554	$1,916	$4,037
Medical Insur-Active Employees	10117001-522818	$57,683	$85,762	$26,095	$74,903
Dental Insur-Active Employees	10117001-522822	$3,482	$3,578	$957	$2,825
Insurance Buyback	10117001-522840	$4,000	$4,000	$1,553	$4,000
Life Insurance	10117001-522850	$510	$612	$262	$510
Travel Expenses	10117001-538014	$1,850	$1,520	$1,055	$2,700
Uniforms And Other Clothing	10117001-540038	$925	$1,140	$1,383	$1,140
Services		$7,594	$29,854	$21,025	$37,504
Miscellaneous Services	10117001-530020	-	-	$9,390	-
Internet Access	10117001-530066	$2,064	$2,064	$967	$2,064
Housing Court Remediation	10117001-530110	-	$25,000	$8,035	$25,000
Professional Services	10117001-530111	$2,740	-	-	$7,500
Pooled Training Fund	10117001-530801	$625	$625	$625	$625
Office Equipment Maintenance	10117001-534014	$550	$550	-	$550
Computer/Software Maintenance	10117001-534016	-	-	$864	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Advertising	10117001-538012	$100	$100	-	$100
Printing Expenses	10117001-538022	$150	$150	$91	$100
Licenses And Dues	10117001-538030	$1,365	$1,365	$1,054	$1,565
Capital Outlay		$8,268	$8,675	$8,475	$9,974
Non-Major Technology Reserve	10117001-530044	$8,068	$8,475	$8,475	$9,774
Office Equipment	10117001-550004	$200	$200	-	$200
Commodities		$6,406	$6,297	$1,983	$5,947
Office Materials & Supplies	10117001-540012	$341	$300	$300	$250
Books And Publications	10117001-540020	$715	$450	$127	$450
Motor Vehicle Materials & Supp	10117001-540028	$2,600	$1,800	$194	$1,500
Fuels And Lubricants	10117001-540040	$2,750	$3,747	$1,363	$3,747
Total Expenditures		**$577,096**	**$640,945**	**$311,909**	**$662,458**

Zoning Board of Review

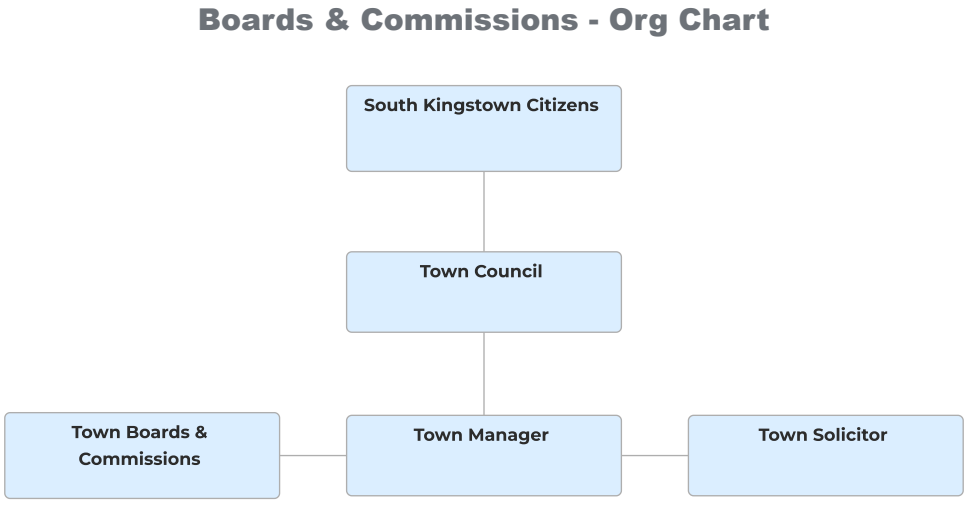
Division Breakdown & Personnel Summary

Department / Division Head — Robert Cagnetta, Chairperson

Division Number	Division Name
11001	Town Council
11003	Budget Referendum
11007	Probate Court
15003	Assessment Board of Review
16003	Planning Board
16009	Conservation Commission
17003	**Zoning Board of Review**

The Zoning Board of Review's Expenditure Budget of the General Fund Operating Fund for FY 2026-2027 is proposed to be -$1,000 less than the current fiscal year.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

Zoning Board

The Zoning Board of Review was established by Town Charter, Section 4920. The Board is charged with hearing and considering the appeal of decisions made by the Planning Board, the Historic District Commission, and the Zoning Enforcement Officer; holds the authority to grant variances from the Zoning Ordinance and special use permits; and is committed to providing a fair and impartial hearing on all applications, in a timely manner.

Functions

Zoning Board of Review

The duties performed by the Zoning Board of Review include, but are not limited to:

- Serve as the Planning Board of Appeals
- Hear and consider the appeal of decisions made by the Planning Board, the Historic District Commission, and the Zoning Enforcement Officer
- Have authority to grant variances from the Zoning Ordinance
- Have authority to grant special use permits

Town Council Goals & Objectives

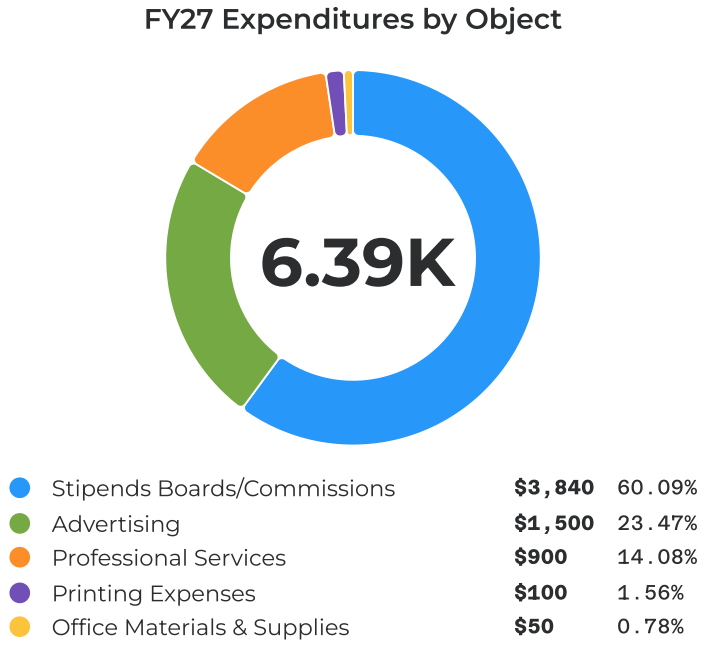
The Town Council's goals and objectives are organized within twelve main topics, the specific details of which can be found within the *Tab 1 Introduction* portion of this document.

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$7,660	$7,340	$2,520	$6,280	$6,340
Commodities	$50	$50	-	-	$50
Total Expenditures	**$7,710**	**$7,390**	**$2,520**	**$6,280**	**$6,390**

Expenditure Summary by Account



Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$7,710	$7,390	$2,520	$6,390
Services		$7,660	$7,340	$2,520	$6,340
Stipends Boards/Commissions	10117003-530002	$4,160	$3,840	$1,320	$3,840
Professional Services	10117003-530111	$2,100	$2,100	-	$900
Advertising	10117003-538012	$1,200	$1,200	$1,200	$1,500
Printing Expenses	10117003-538022	$200	$200	-	$100
Commodities		$50	$50	-	$50
Office Materials & Supplies	10117003-540012	$50	$50	-	$50
Total Expenditures		**$7,710**	**$7,390**	**$2,520**	**$6,390**

Facilities Department

Division Breakdown & Personnel Summary

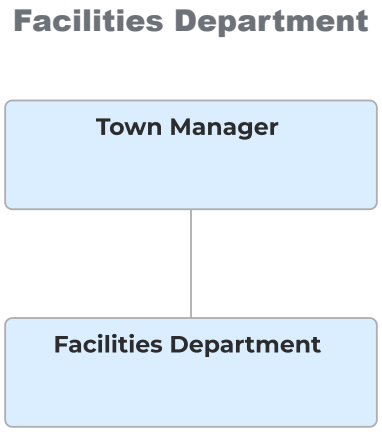
Department / Division Head — Mark Russo, Facilities Director

Department Headcount (FTE)					
Facilities Department	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	12.25	12.25	11.00	11.00	0.00

The Facilities Department's total expenditures are proposed to increase by $85,454, when compared against the prior fiscal year (FY2025-26), due to four main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $33,466.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$4,141.
- The Professional Services account is proposed to increase by $38,950, when compared against the prior fiscal year (FY2025-26).
- The various utilities accounts, in total, are proposed to increase by $15,452 to $384,646, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

The Town has completed the move from having municipal facilities and custodial staff being managed by individual departments, to a centralized facility maintenance service system supported by the Facilities Department. This migration to the formal Facilities Department has been occurring for the last several years and continues to be an ongoing process regarding budgeting, supplies, materials, and services.

This account includes the salaries and personnel costs for Facility Department employees that are budgeted within the General Fund. Facility maintenance costs from the general fund, other than for the town hall, remained allocated to other departments, and will begin to migrate over to the facilities budget for ease of tracking, budgeting and purchasing. The budgeted utility funds from general fund departments, ie: electricity, natural gas, fuel oil, waste water, water and refuse disposal are continuing to be transferred during this budget cycle to the Facilities Department for ease of tracking and budgeting. For the past several budget cycles, those Facility Department employees whose salary and personnel costs are budgeted within Special Revenue Funds including Peace Dale Office Building, Senior Services, Neighborhood Guild, and the Community Recreation Center, as well as Enterprise Funds including Water, Wastewater, and Solid Waste were included in the facilities budget. An account in each of the Special Revenue Funds has been created to charge back the facility department salaries to the Special Revenue and Enterprise Funds.

Mission Statement

The Facilities Department maintains a diverse portfolio of municipal facilities, and in addition to providing custodial services, the Department is responsible for routine, preventative, and emergency maintenance, overseeing building construction and renovation projects, assisting with building security, as well as planning for the future integrity and sustainability of all municipal buildings. The Department also works to ensure compliance with laws and regulations set forth pertaining to safety, environment, health, fire, and energy efficiency, while providing a comfortable environment for all who use the buildings.

Functions

Custodial Services

The Department works hard to provide clean and sanitary buildings for all who enter each of the 18 municipal buildings. The Department is responsible for providing routine and as-needed custodial services to all municipal buildings.

Routine & Preventative Maintenance

The Department is responsible for providing routine and preventative maintenance for over 190,000 square feet of space in each of the 18 municipal buildings. The routine and preventative maintenance program supports, but is not limited to the following:

- In conjunction with the Fire Alarm & Communications Department, we inspect and test the municipally connected Fire Alarm systems.
- Quarterly inspection of the fire sprinkler suppression systems
- Bi-annual preventive maintenance of the emergency backup generators
- Monthly egress inspections
- Exterior landscape, lighting, and sidewalk inspections
- Municipal building access control
- HVAC maintenance, cleaning and filters
- Maintain contracts with vendors for building systems services.
- Maintain electric vehicle (EV) charging stations.
- Respond to natural disasters and electrical outages

- Snow and ice removal from municipal sidewalks and parking areas

Long-Term Proactive Maintenance

The Department is responsible for planning for the future integrity of the municipal buildings.

- Maintain a long-term maintenance strategy and capital improvement plan
- Maintain a priority list for maintenance and repair
- Continue to develop a master plan for energy efficiency and use reduction

Safety & Code Compliance

The Departments responsible for ensuring safety and code compliance for all municipal buildings through:

- Coordination with other code enforcement agencies, including state, local, and other municipal departments.
- Enforcement of the RI Fire Safety Code pertaining to fire doors, proper placement of fire extinguishers, monitoring fire sprinklers, testing emergency lighting systems and updating evacuation maps
- Respond to municipal building alarm activations, and assist the Communications Department in ensuring all security and fire alarm systems are in normal operating condition.
- Maintain updated contact information with all building keyholders.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue to provide for the routine maintenance and repair needs of all municipal buildings, both interior and exterior
• Continue to provide for the daily cleaning needs of all municipal buildings
• Oversee the maintenance and care of grounds around municipal buildings, coordinating with the Parks Division as needed, while working to provide for aesthetically pleasing gardens and grounds.
• Continue compiling a priority list for maintenance and repair of all municipal buildings using 311 and Beehive Asset Management Software
• Develop a long-term maintenance strategy and capital improvement plan for municipal buildings.
• Develop a priority list for maintenance and repair of the aging roof conditions on all municipal buildings
• Continue to maintain and update a master plan for energy efficiency and use reduction throughout municipal buildings
• Continue to coordinate with Department and Division heads to identify unique facility needs to be based upon department-specific uses
• Continue to manage the Town’s surplus disposal needs, utilizing the Town’s online auction site to sell obsolete and surplus items, creating a revenue source from disposal of items
• Manage the electronic key fob access system for municipal buildings, and continue efforts to convert the remaining buildings to this system.
• Coordinate with the Fire Alarm & Communications Division to update and expand security panels within municipal buildings

Priorities
• Provide critical cleaning of municipal buildings and vehicles following necessary protocols, disinfection, and sanitization to guard against infectious disease.
• Research and procure necessary tools, equipment, and PPE related to infectious disease control
• Coordinate purchasing of related equipment, materials, and supplies, creating consistency in product, and resulting in cost savings through bulk purchases
• Improved safety, security, winter storm operations response, as well as quality, timeliness, and effectiveness of services provided to municipal departments through the centralized Facilities Division.
• Develop and input data into the Asset Management system for use in logging work orders and recording all town building assets.
• Continue to research cost savings and incentives related to increasing energy efficiency and reducing future labor and equipment maintenance costs; Work with the School Department Maintenance Department to help realize savings in the school buildings
• Manage the electric vehicle (EV) charging stations at Town Hall (municipal use only) and at the Main Street Comfort Station public parking lot (for public use); converted to point of sale purchase to cover provision of electricity and cost of administration and maintenance
• Lead South Road School facility and maintenance needs, and coordinate town departments on bulk storage of assets.
• Coordinate with the Highway Division and the Parks Division to provide Winter Storm Operations support for municipal buildings, parking lots, and sidewalks

FY 2026–2027 Priorities

Proposed Priorities
• Continue the implementation of the Town-wide Facility Department, overseeing the care and maintenance of all municipal buildings, working in collaboration with Division Heads and Department Heads to identify unique facility needs to be based upon department-specific uses

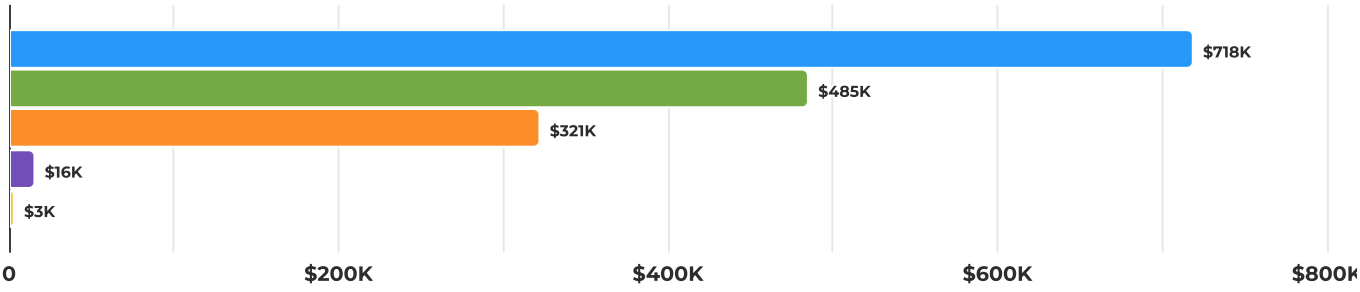
Proposed Priorities
• Continue to provide for the daily cleaning, routine maintenance, and repair needs of all municipal buildings, both interior and exterior
• Oversee the maintenance and care of the ground around municipal buildings with a landscape vendor and coordinate with the Parks Division on landscape and garden bed beautification efforts at municipal buildings; work to identify and expand the number of garden beds maintained.
• Investigate a municipal building audit to develop a Facility Condition Index (FCI), compile a priority list for maintenance and repair of all municipal buildings; and develop a long-term maintenance strategy and capital improvement plan for municipal buildings.
• Continue to develop a master plan for energy efficiency and use reduction throughout municipal buildings
• Manage the electronic key fob access system for municipal buildings, continuing to convert remaining buildings
• Manage the electric vehicle (EV) charging stations at Town Hall (municipal use only) and at the Main Street Comfort Station public parking lot (for public use)
• Continue to monitor and secure the decommissioned South Road and Wakefield School building.
• Coordinate with other municipal departments as appropriate, to assist the Conservation Commission in their efforts by proposing initiatives to the Town Council for consideration.
• Coordinate with the Highway Division and the Parks Division to provide Winter Storm Operations support for municipal buildings, parking lots, and sidewalks
• Continue to manage the Town’s surplus disposal needs, utilizing the Town’s online auction site to sell obsolete and surplus items, creating a revenue source from disposal of items
• Continue to coordinate with School Maintenance regarding maintenance contractors and contracts.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Anticipated
Number of buildings maintained	18	18	19
Avg # of service requests per month	120	150	150
State required safety inspections	57	57	64
Surplus/Obsolete items auctioned	79	50	50
Total FOB access points	43	60	65

FY27 Expenditures by Object Summary 1



Wages	$718,489	46.56%
Services	$484,721	31.41%
Benefits	$321,431	20.83%
Commodities	$15,625	1.01%
Capital Outlay	$2,923	0.19%

For the Facilities Department in FY27, expenditures are divided into five categories. Wages account for $718,488, representing 46.52% of the total. Services follow with $484,721, making up 31.39%. Benefits total $322,586, which is 20.89% of the expenditures. Commodities are $15,625, comprising 1.01%, and Capital Outlay is $2,923, or 0.19% of the total expenses.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$665,717	$685,023	$377,858	$662,209	$718,489
Benefits	$326,712	$325,572	$169,243	$318,268	$321,431
Services	$102,256	$429,883	$239,631	$411,500	$484,721
Capital Outlay	$2,706	$2,706	$2,604	$2,706	$2,923
Commodities	$13,800	$14,550	$11,487	$14,670	$15,625
Total Expenditures	**$1,111,191**	**$1,457,734**	**$800,824**	**$1,409,353**	**$1,543,189**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Government		$1,111,191	$1,457,734	$800,824	$1,543,189
Wages		$665,717	$685,023	$377,858	$718,489
Full-Time Employees	10118001-511001	$588,793	$667,439	$358,610	$698,423
Part-Time Salaries	10118001-511002	$62,586	-	-	-
Overtime	10118001-511004	$4,600	$4,600	$9,706	$8,300
Retirement/Vacation Reimb.	10118001-511005	-	-	$961	-
Longevity	10118001-511006	$9,738	$12,984	$8,581	$11,766
Benefits		$326,712	$325,572	$169,243	$321,431
FICA	10118001-522250	$49,870	$48,858	$28,192	$54,837
Municipal Employees Retirement	10118001-522300	$86,181	$90,380	$49,607	$87,786
State Retirement Defined Cont.	10118001-522301	$7,248	$6,956	$3,920	$7,541
Medical Insur-Active Employees	10118001-522818	$155,882	$158,781	$73,508	$142,806
Dental Insur-Active Employees	10118001-522822	$7,787	$6,507	$3,194	$6,018
Insurance Buyback	10118001-522840	$8,500	$4,250	$5,957	$12,500
Life Insurance	10118001-522850	$1,224	$1,020	$595	$1,122
Travel Expenses	10118001-538014	$700	$500	-	$500
Educational Expenses	10118001-538016	$500	$500	-	$500
Uniforms And Other Clothing	10118001-540038	$8,820	$7,820	$4,270	$7,820
Services		$102,256	$429,883	$239,631	$484,721
Refuse Disposal	10118001-530014	$1,695	$1,865	$968	$1,865
Copy Machine Services	10118001-530064	$9,500	$9,500	$9,500	$9,500
Professional Services	10118001-530111	$950	$1,050	$948	$40,000
Pooled Training Fund	10118001-530801	$1,375	$1,375	$1,375	$1,375
Telephone	10118001-532000	$5,486	$4,389	$1,498	$3,950
Fuel - Oil	10118001-532002	$2,000	-	-	-
Fuel Oil - Animal Control	10118001-532002	-	$10,000	-	-
Fuel Oil - Creative	10118001-532002	-	$5,000	$5,000	$5,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Activities					
Fuel Oil - Highway	10118001-532002	-	$1,675	$1,675	-
Fuel Oil - Town Hall	10118001-532002	-	$2,000	$2,000	$2,000
Electricity	10118001-532004	$21,500	-	-	-
Electricity-Animal Control	10118001-532004	-	$13,000	$6,723	$13,390
Electricity-Aquatics	10118001-532004	-	$900	$657	$927
Electricity-Communications	10118001-532004	-	$2,400	$796	$2,472
Electricity-Creative Activitie	10118001-532004	-	$3,000	$505	$3,090
Electricity-Dispatch	10118001-532004	-	$9,225	$5,503	$9,502
Electricity	10118001-532004	-	-	-	$17,000
Electricity-Highway Dept.	10118001-532004	-	$19,000	$7,447	$19,570
Electricity-Leisure Services	10118001-532004	-	$900	$487	$927
Electricity-Library Admin.	10118001-532004	-	$29,000	$17,017	$30,740
Electricity-Park Maintenance	10118001-532004	-	$59,000	$32,345	$60,770
Electricity-Police Dept.	10118001-532004	-	$67,650	$40,352	$69,680
Electricity-Public Services	10118001-532004	-	$10,260	$4,619	$10,568
Electricity-Town Hall	10118001-532004	-	$26,500	$16,240	$27,295
Natural Gas	10118001-532008	$11,000	-	-	-
Natural Gas-Dispatch	10118001-532008	-	$2,498	$934	$2,573
Natural Gas-Library Admin	10118001-532008	-	$16,000	$6,330	$16,480
Natural Gas-Police Dept.	10118001-532008	-	$18,317	$6,846	$18,867
Natural Gas-Public Services	10118001-532008	-	$4,000	$1,101	$4,120
Natural Gas-Town Hall	10118001-532008	-	$12,000	$4,904	$12,360
Wastewater Fees	10118001-532010	$850	-	-	-
Wastewater Fees-Creavtive Acti	10118001-532010	-	$350	$400	$400
Wastewater Fees-Dispatch	10118001-532010	-	$156	$132	$156
Wastewater Fees-Library Admin.	10118001-532010	-	$1,000	$800	$1,100

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Wastewater Fees-Park Maintenan	10118001-532010	-	$2,650	$1,200	$2,650
Wastewater Fees-Police Dept.	10118001-532010	-	$1,144	$964	$1,144
Wastewater Fees-Public Service	10118001-532010	-	$210	$240	$240
Wastewater Fees-Town Hall	10118001-532010	-	$800	$530	$800
Wastewater Fees	10118001-532010	-	-	$400	$400
Water Fees	10118001-532012	$1,000	-	-	-
Water Fees-Animal Control	10118001-532012	-	$1,750	$1,650	$1,750
Water Fees-Aquatics	10118001-532012	-	$900	$1,251	$900
Water Fees-Creative Activities	10118001-532012	-	$288	$260	$288
Water Fees-Dispatch	10118001-532012	-	$420	$392	$420
Water Fees-EMS	10118001-532012	-	$1,150	$1,082	$3,100
Water Fees-Highway Dept.	10118001-532012	-	$1,400	$1,321	$1,400
Water Fees-Leisure Services	10118001-532012	-	$225	$213	$225
Water Fees-Library Admin.	10118001-532012	-	$3,540	$3,254	$3,717
Water Fees-Park Maintenance	10118001-532012	-	$17,205	-	-
Water Fees-Police Dept.	10118001-532012	-	$3,080	$2,877	$3,080
Water Fees-Public Services	10118001-532012	-	$467	$467	$467
Water Fees-Town Hall	10118001-532012	-	$900	$813	$900
Propane	10118001-532014	-	-	$10,000	$10,000
Propane - Communications	10118001-532014	-	$1,000	$1,000	$1,000
Propane	10118001-532014	-	-	$2,185	$5,000
Propane - Highway	10118001-532014	-	$11,000	$11,000	$11,330
Propane - Leisure Services	10118001-532014	-	$1,025	$1,025	$1,025
Propane - Library	10118001-532014	-	$1,820	$1,820	$1,875
Motor Vehicles Maintenance	10118001-534010	$1,500	$1,000	$23	$1,000
Asset Management Software	10118001-534017	$4,500	$4,500	-	$4,500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Maintenance Of Buildings	10118001-534020	$14,000	$14,500	$11,516	$14,935
Advertising	10118001-538012	$200	$200	$200	$200
Postage	10118001-538020	$26,700	$26,700	$6,849	$26,700
Capital Outlay		$2,706	$2,706	$2,604	$2,923
Non-Major Technology Reserve	10118001-530044	$2,206	$2,206	$2,206	$2,323
Janitorial Equipment	10118001-550016	$500	$500	$398	$600
Commodities		$13,800	$14,550	$11,487	$15,625
Office Materials & Supplies	10118001-540012	$2,100	$2,500	$780	$2,500
Janitorial Materials & Supp	10118001-540014	$2,300	$2,500	$2,525	$2,575
Elect Materials & Supplies	10118001-540018	$250	$300	$311	$500
Agri Materials & Supplies	10118001-540022	$300	$200	-	$200
Chemicals And Gases	10118001-540024	$300	$300	-	$300
Bldg & Const Materials & Supp	10118001-540026	$750	$750	$750	$1,000
Motor Vehicle Materials & Supp	10118001-540028	$1,800	$1,500	$783	$1,500
General Hardware & Tools	10118001-540032	$1,000	$1,200	$1,127	$1,300
Fuels And Lubricants	10118001-540040	$3,500	$4,000	$5,212	$4,500
HVAC Materials & Supplies	10118001-540050	$500	$500	-	$500
Miscellaneous Expenses	10118001-580100	$1,000	$800	-	$750
Total Expenditures		**$1,111,191**	**$1,457,734**	**$800,824**	**$1,543,189**

Public Safety - Summary

The Department Devisions that make up the Public Safety portion of the Town's Operating Budget are as follows:

1. Police Department

2. Communications Department

3. Emergency Medical Services

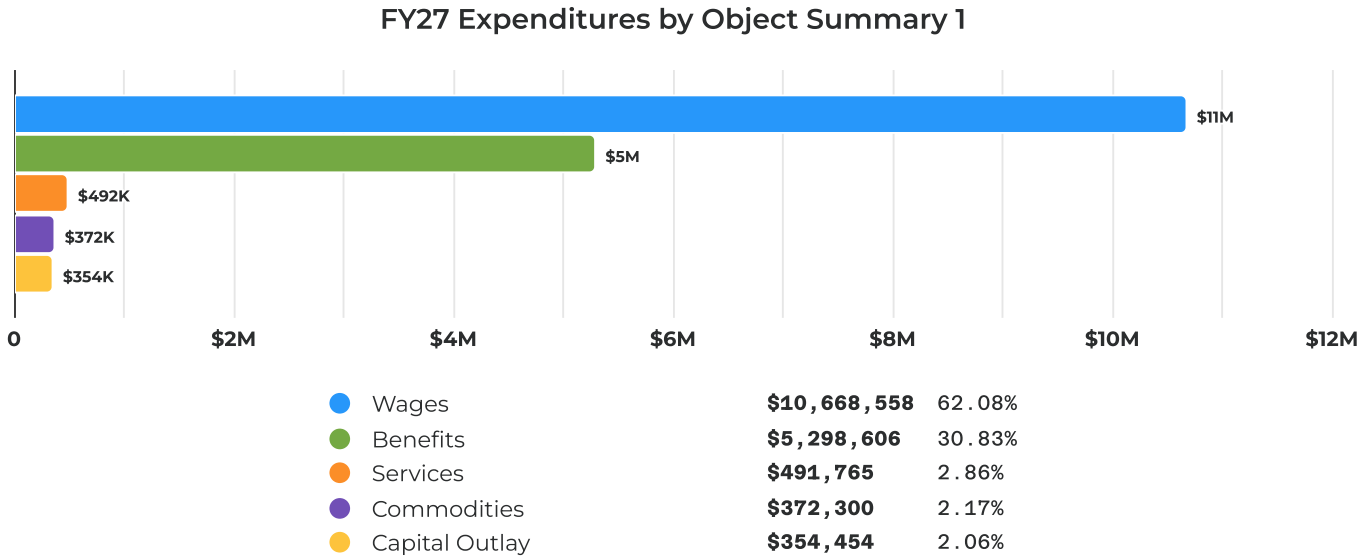
Department Headcount (FTE)

Public Safety	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	Incr./(Decr.) Over Prior Year
Total Personnel	100.77	102.77	103.77	105.32	1.55

The Public Safety Expenditure segment of the General Fund Budget for FY 2026-2027 is proposed to be $918,403 greater than the current fiscal year (5.65%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $666,703.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $183,515.
- A proposed overall increase of $639,598 or 6.07% to support the Police Department's Operating Budget.
- A proposed overall increase of $31,278 or 8.33% to support the Communications Department's Operating Budget.
- A proposed overall increase of $223,345 or 6.84% to support the Emergency Medical Services Department's Operating Budget.

Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$9,524,196	$10,001,855	$5,606,851	$9,915,946	$10,668,558
Benefits	$4,817,763	$5,115,091	$2,787,239	$5,029,513	$5,298,606
Services	$510,078	$426,510	$320,679	$427,149	$491,765
Capital Outlay	$278,401	$337,923	$310,758	$342,444	$354,454
Commodities	$372,565	$385,900	$196,861	$378,796	$372,300
Total Expenditures	**$15,503,003**	**$16,267,280**	**$9,222,389**	**$16,093,848**	**$17,185,683**

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Police Department	$10,395,253	$10,532,556	$6,047,338	$10,541,689	$11,172,155
Police Civilians	$684,039	$654,310	$371,304	$642,817	$657,609
Emergency Management	$12,918	$12,918	$7,403	$12,915	$12,918
Dispatchers	$888,128	$1,014,744	$574,182	$994,438	$996,354
Animal Control-Road	$105,713	$109,181	$58,922	$108,658	$114,144
Animal Control-Shelter	$271,022	$259,458	$150,607	$258,081	$263,707
Harbor Patrol	$40,943	$42,276	$24,236	$42,639	$72,336
Communications Department	$340,985	$375,488	$189,302	$332,323	$406,766
Emergency Medical Services	$2,764,001	$3,266,348	$1,799,095	$3,160,288	$3,489,694
Total Expenditures	**$15,503,003**	**$16,267,280**	**$9,222,389**	**$16,093,848**	**$17,185,683**

Police Department

Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	**Police Department**
10120002	Police Civilians
10120004	Emergency Management
10120050	Dispatchers
10120071	Animal Control - Road
10120073	Animal Control - Shelter
10120090	Harbor Patrol

Department Headcount (FTE)					
Police Department	**FY2023-24 Adopted**	**FY2024-25 Adopted**	**FY2025-26 Adopted**	**FY2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Sworn Officers	58.00	58.00	58.00	58.00	0.00
Civilian Staff	7.00	7.00	6.00	6.00	0.00
Dispatchers	8.40	8.40	8.40	8.40	0.00
Animal Welfare	3.35	3.35	3.35	3.35	0.00
Department Total	**76.75**	**76.75**	**75.75**	**75.75**	**0.00**

The Police Department's total expenditures are proposed to increase by $639,598, when compared against the prior fiscal year (FY2025-26), due to four main categories:

- Wage increases range from 2.50% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $409,533.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $204,972.
- The Computer / Software Maintenance account is proposed to increase by $41,578 to $148,598, when compared against the prior fiscal year (FY2025-26).
- The Motor Vehicles account is proposed to increase by $17,700 to $152,700, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the South Kingstown Police Department is to serve the residents and visitors of South Kingstown, Rhode Island, by providing high-quality law enforcement services. Our duty is to provide and promote public safety, and we strive to do our work with transparency, integrity, and compassion for the people we serve.

The primary responsibility of the South Kingstown Police Department is to provide a comprehensive public safety program. Although preserving peace and protecting lives and property are the principal duties of a police officer, the members of the South Kingstown Police Department are public service officers responsible for identifying and responding to the service needs of all our citizens.

Function

The primary responsibility of the South Kingstown Police Department is to provide a comprehensive public safety program. While the preservation of peace and the protection of life and property are the principal duties of police officers, South Kingstown Public Safety personnel—both sworn and civilian—also serve as public service professionals responsible for identifying and responding to the service needs of the community.

The Police Department also oversees the Animal Welfare Division, which is described separately.

Principal functions of the Police Department include, but are not limited to, the following:

- Identifying, reporting, and mitigating public safety hazards, and providing assistance to promote community safety whenever possible;
- Investigating criminal offenses and supporting the prosecution of violations of law;
- Providing assistance, guidance, and referrals for a wide range of community needs, from routine public assistance to coordination with outside service agencies;
- Addressing traffic safety concerns within the community by:
    - Promoting traffic safety initiatives through education and enforcement; and
    - Administering traffic control and detail operations for roadway and infrastructure projects;
- Providing public safety dispatch services for Police, Fire, and Emergency Medical Services;
- Working collaboratively with the South Kingstown School Department, local institutions (including the University of Rhode Island, South County Hospital, and Fire Districts), neighboring police departments, the Rhode Island State Police, and state, federal, and advocacy partners to enhance community safety;
- Coordinating with Town departments and partner agencies on emergency preparedness planning, maintaining operational readiness, and supporting the activation and operation of emergency shelters when necessary;
- Recruiting, training, and retaining qualified police officers;
- Providing ongoing training and professional development for all department personnel;
- Evaluating community policing needs and the effectiveness of departmental operations, and implementing administrative, technical, and operational improvements; and
- Developing and submitting the annual operating budget and six-year capital improvement plan to the Town Manager.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Maintain departmental accreditation through the Rhode Island Police Accreditation Commission (RIPAC); review, update, and develop policies as required; complete reports, training, and compliance activities in accordance with RIPAC standards.
• Maintain an active promotional list for the rank of Sergeant and fill vacancies as they occur.
• Continue a rolling police recruitment strategy, including lateral transfer hiring, to recruit certified police officers and promptly fill Patrol Division vacancies.
• Further streamline the police employment application and hiring process to improve efficiency, tracking, and communication throughout recruitment phases; continue collaboration with Fit2Serve to support candidate screening and preparation.
• Maintain and enhance the School Resource Officer (SRO) Program in partnership with the South Kingstown School Department.
• Continue training and deployment of the police compassion canine assigned to the Community Resource Officer (CRO); expand community engagement and outreach opportunities that promote positive interaction between officers, department leadership, and residents.
• Continue collaboration with Washington County Crisis Intervention Team (CIT) partners to support individuals experiencing mental health crises; strengthen co-response efforts between specially trained officers and mental health clinicians through available grant funding.
• Continue the Community Service Officer (CSO) Program to provide visible, unarmed enforcement and community presence in high-traffic areas; support parking enforcement, bicycle patrols, and recruitment pipeline development.
• Participate in RIDOT’s Operation Blue RIP Tide and related traffic safety grant initiatives supporting impaired driving enforcement, speed management, distracted driving enforcement, and occupant protection efforts.

- Continue Detective Division initiatives focused on identifying, monitoring, and managing registered sexual offenders within the community.

- Participate in the U.S. Department of Justice Bulletproof Vest Partnership Grant Program to offset the cost of body armor purchases for sworn personnel.

- Work collaboratively with the Town's IT Department to enhance network security, improve operational efficiency, and expand online access to law enforcement services, including concealed carry permit applications, VIN verification checks, and fingerprint/background check services.

- Continue cooperative planning and coordination with the University of Rhode Island Police Department on public safety initiatives and shared strategic priorities.

- Participate in ongoing coordination meetings with South County Hospital to address mutual safety and security concerns.

- Work collaboratively with Town departments, the University Fire District (UFD), Kingston Fire District (KFD), and the Rhode Island Emergency Management Agency (RIEMA) to maintain a high level of readiness for emergency preparedness and emergency response operations.

- Continue collaboration with the South Kingstown Communications Consortium (SKCC) to maintain and enhance interoperability across the 400 MHz town-wide radio communications system while ensuring statewide interoperability through the 800 MHz system.

- Complete full implementation of the Body-Worn Camera Program, ensuring all sworn uniformed officers are assigned and equipped with body-worn cameras, supported through a combination of available federal and state grant funding.

- Enhance officer training and professional development by instituting virtual reality–based micro-training sessions to supplement in-service training and reinforce scenario-based decision-making skills.

- Coordinate with the Finance Department to prepare bid specifications and complete procurement for scheduled police equipment replacements during the FY 2026–2027 budget cycle.

- Collaborate with the Facilities Superintendent to plan and prioritize future facility maintenance, upgrades, and capital improvements.

- Prepare and submit FY 2026–2027 Capital Improvement Program and Operating Budget recommendations for Town Manager review and consideration in accordance with departmental priorities and anticipated operational needs.

FY 2026–2027 Priorities

Proposed Priorities

- Maintain departmental accreditation through the Rhode Island Police Accreditation Commission (RIPAC); continue to review, update, and develop policies as required; ensure reports, training, and operational activities remain compliant with RIPAC standards.

- Maintain existing programs and services to deliver a high level of professional, responsive, and community-oriented policing.

- Maintain and modernize departmental equipment, technology, and facilities to contemporary standards, ensuring sworn and civilian personnel are equipped with reliable tools to perform their duties safely and effectively.

- Continue emphasis on employee training and professional development for sworn and civilian personnel, including the use of virtual reality–based micro-training to reinforce decision-making, tactics, and scenario-based learning.

- Conduct ongoing analysis of current and future departmental needs to ensure effective and efficient utilization of personnel, technology, and financial resources.

- Recruit, hire, and train new police officers to promptly fill vacancies; continue use of lateral transfer hiring as a recruitment strategy; and work to attract and retain a diverse and qualified applicant pool.

- Strengthen and maintain partnerships with community organizations, educational institutions, healthcare providers, and state and federal law enforcement agencies to enhance public safety and overall quality of life.

- Continue emphasis on mental health as a core component of public safety initiatives, including participation in Crisis Intervention Team (CIT) programs and collaboration with behavioral health partners.

- Promote civic engagement and transparency by expanding community outreach efforts, including community engagement activities coordinated through the Community Resource Officer (CRO) Division and ongoing communication with residents.

- Enhance the timely and accurate release of public information by leveraging social media platforms and digital communication tools to keep the community informed of department initiatives, public safety concerns, and operational updates.

- Complete and sustain full implementation of the Body-Worn Camera Program, ensuring all sworn uniformed officers are assigned and equipped with body-worn cameras, supported through available federal and state grant funding.

- Continue and expand the Community Service Officer (CSO) Program to provide visible, unarmed enforcement and community presence in high-traffic areas; support parking enforcement, bicycle and foot patrols, and serve as a recruitment pipeline for future sworn personnel.

- Promote traffic safety initiatives through education and enforcement; continue participation in RIDOT's Operation Blue R.I.de and other grant-funded traffic safety programs.

- Maximize the use of available state and federal grant opportunities to offset operational costs, support equipment purchases, and enhance training and service delivery.

- Prepare and submit FY 2027–2028 Capital Improvement Program and Operating Budget recommendations for Town Manager review and consideration, aligned with departmental priorities and anticipated operational needs.

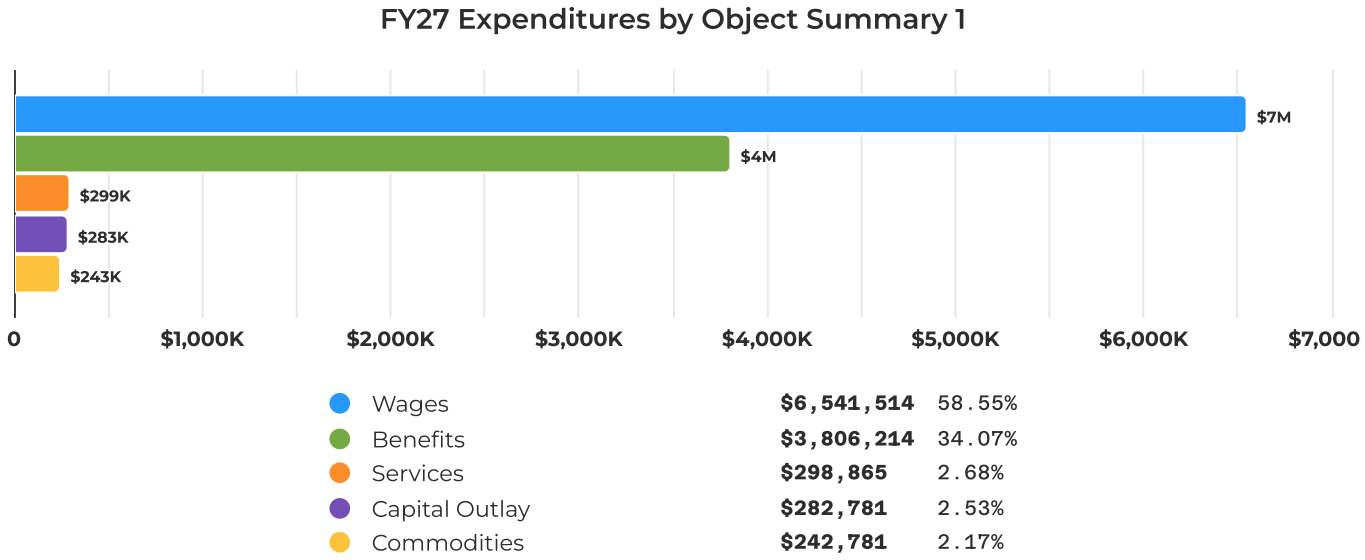
Department Statistics

FY 2023-24 through FY 2026-27

Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Anticipated
Total Number of Sworn Officers	58	58	58	58
Sworn Officers — Administrative	8	8	8	8
Sworn Officers – Community Resource & Traffic Division*	1	4	4	4
Sworn Officers – School Resource Officer (SRO)	2	2	2	2
Sworn Officers — Detective	7	7	7	7
Dispatchers	8.4	8.4	8.4	8.4
Civilian Admin Support Staff	7	7	6	6
Calls for Service	51,631	51,500	53,194	53,500
Calls Handled by SRO	148	140	238	246
SRO Dedicated Hours	2,880	2,880	2,880	2,880
Total Number of Auto Accidents	909	900	880	885
Auto Accidents with Injury	190	180	142	150
UCR* offenses – all offenses within *Major Crime Classifications*	270	275	264	260
UCR[1] offenses – DUI Arrest	93	95	98	100
UCR[1] offenses – Adult Arrest	387	400	449	450
UCR[1] offenses – Juvenile Arrest	27	25	20	20

**Prior to FY 2025, the Traffic Division was previously included in the count under Sworn Officers - Administrative. As of FY 2025, the sworn officer count for the Traffic Division has been combined with the Community Resource Division as they work collaboratively addressing community needs.*

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$6,115,288	$6,131,981	$3,389,692	$5,993,771	$6,541,514
Benefits	$3,462,476	$3,603,242	$2,074,535	$3,737,830	$3,806,214
Services	$336,484	$268,053	$213,247	$280,808	$298,865
Capital Outlay	$226,505	$267,455	$248,170	$267,455	$282,781
Commodities	$254,499	$261,825	$121,695	$261,825	$242,781
Total Expenditures	**$10,395,253**	**$10,532,556**	**$6,047,338**	**$10,541,689**	**$11,172,155**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$10,395,253	$10,532,556	$6,047,338	$11,172,155
Wages		$6,115,288	$6,131,981	$3,389,692	$6,541,514
Full-Time Employees	10120001-511001	$4,889,772	$4,892,788	$2,636,017	$5,292,369
Part-Time Salaries		-	-	$604	-
Overtime	10120001-511004	$525,000	$525,000	$302,009	$525,000
Retirement/Vacation Reimb.	10120001-511005	-	-	$73,296	-
Longevity	10120001-511006	$293,737	$287,414	$168,587	$327,366
Vacation & Sick	10120001-511009	$130,000	$130,000	-	$100,000
Holiday	10120001-511010	$276,779	$296,779	$209,180	$296,779
Benefits		$3,462,476	$3,603,242	$2,074,535	$3,806,214
FICA	10120001-522250	$443,198	$435,254	$253,704	$483,692
Police Retirement	10120001-522302	$1,377,445	$1,493,570	$881,859	$1,543,537
Medical Insur-Active Employees	10120001-522818	$981,336	$973,601	$481,225	$944,405
Medical Insur-Retirees	10120001-522820	$394,856	$417,417	$313,566	$525,000
Dental Insur-Active Employees	10120001-522822	$41,922	$41,355	$14,918	$38,760
Dental Insur-Retirees	10120001-522824	$4,629	$4,629	$2,623	$4,629
Insurance Buyback	10120001-522840	$33,000	$37,500	$14,461	$29,500
Life Insurance	10120001-522850	$5,916	$5,916	$3,158	$5,916
Travel Expenses	10120001-538014	$175	$3,175	$280	$2,975
Educational Expenses	10120001-538016	$106,700	$117,525	$50,228	$137,800
Uniforms And Other Clothing	10120001-540038	$73,300	$73,300	$58,515	$90,000
Services		$336,484	$268,053	$213,247	$298,865
Cleaning Services	10120001-530012	$11,500	$11,500	$11,000	$13,000
Refuse Disposal	10120001-530014	$3,775	$4,150	$2,261	$4,277
Medical Services	10120001-530024	$650	$888	$696	$600
Copy Machine Services	10120001-530064	$4,048	$4,048	$3,264	$4,048
Internet Access	10120001-530066	$5,850	$5,850	$3,752	$6,061

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Professional Services	10120001-530111	$27,500	$35,850	$11,827	$20,775
Pooled Training Fund	10120001-530801	$7,625	$7,625	$7,625	$7,625
Telephone	10120001-532000	$29,322	$26,672	$23,684	$28,039
Electricity	10120001-532004	$64,381	-	-	-
Natural Gas	10120001-532008	$17,600	-	-	-
Wastewater Fees	10120001-532010	$1,144	-	-	-
Water Fees	10120001-532012	$3,080	-	-	-
Motor Vehicles Maintenance	10120001-534010	$25,000	$25,000	$15,014	$25,000
Commun Equip. Maintenance	10120001-534012	$4,730	$3,440	$2,798	$3,010
Office Equipment Maintenance	10120001-534014	$7,396	$6,536	$3,488	$10,378
Computer/Softw are Maintenance	10120001-534016	$95,730	$107,020	$97,956	$148,598
Maintenance Of Buildings	10120001-534020	$20,680	$23,320	$26,179	$21,300
Advertising	10120001-538012	$260	$200	$100	$200
Postage	10120001-538020	$1,300	$1,050	$100	$1,050
Printing Expenses	10120001-538022	$1,848	$1,848	$1,277	$1,848
Rents	10120001-538028	$165	$156	$156	$156
Licenses And Dues	10120001-538030	$2,900	$2,900	$2,070	$2,900
Capital Outlay		$226,505	$267,455	$248,170	$282,781
Non-Major Technology Reserve	10120001-530044	$70,555	$80,855	$80,855	$76,813
Computer Equipment	10120001-550002	$4,200	-	-	-
Motor Vehicles	10120001-550012	$115,000	$135,000	$135,000	$152,700
Janitorial Equipment	10120001-550016	$400	$400	-	$400
Safety Related Equipment	10120001-550024	$26,250	$34,200	$32,315	$41,968
Furniture And Furnishings	10120001-550026	$8,000	$17,000	-	$9,000
Photographic Equipment	10120001-550028	$2,100	-	-	$1,900
Commodities		$254,499	$261,825	$121,695	$242,781
Office Materials & Supplies	10120001-540012	$2,552	$2,552	$1,505	$2,552
Janitorial Materials & Supp	10120001-540014	$5,984	$6,160	$3,711	$6,160
Elect Materials & Supplies	10120001-540018	$1,320	$1,320	$866	$1,320
Books And Publications	10120001-540020	$2,500	$2,500	$292	$2,700

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Chemicals And Gases	10120001-540024	$4,500	$4,600	$381	$4,600
Bldg & Const Materials & Supp	10120001-540026	$1,478	$12,038	$816	$1,144
Motor Vehicle Materials & Supp	10120001-540028	$34,750	$34,750	$22,794	$34,750
Medical & Lab Materials & Supp	10120001-540030	$1,400	$1,400	$276	-
General Hardware & Tools	10120001-540032	$440	$440	$189	$440
Fuels And Lubricants	10120001-540040	$137,000	$134,000	$58,559	$134,000
Photographic Materials & Supp	10120001-540052	$575	$575	-	$400
Safety Related Mat & Supp	10120001-540058	$34,500	$35,535	$21,030	$22,665
Employee Retention Initiatives	10120001-540064	$2,000	$2,000	-	$2,000
Miscellaneous Expenses	10120001-580100	$25,500	$23,955	$11,277	$30,050
Total Expenditures		**$10,395,253**	**$10,532,556**	**$6,047,338**	**$11,172,155**

Police Civilians

Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	**Police Civilians**
10120004	Emergency Management
10120050	Dispatchers
10120071	Animal Control - Road
10120073	Animal Control - Shelter
10120090	Harbor Patrol

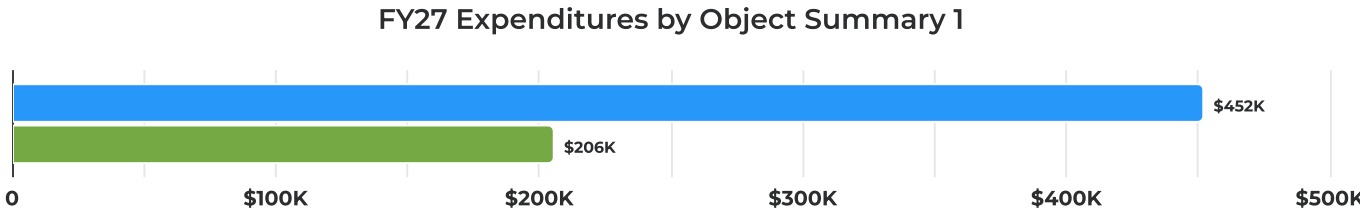
The Police Civilian's total expenditure allocation is proposed to increase by $3,299, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $9,509.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$6,209.

Organizational Chart



Summary of Expenditures, By Expense Type



Wages	**$451,987**	68.73%
Benefits	**$205,623**	31.27%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$464,862	$442,478	$271,167	$456,011	$451,987
Benefits	$219,177	$211,832	$100,137	$186,806	$205,623
Total Expenditures	**$684,039**	**$654,310**	**$371,304**	**$642,817**	**$657,609**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$684,039	$654,310	$371,304	$657,609
Wages		$464,862	$442,478	$271,167	$451,987
Full-Time Employees	10120002-511001	$398,655	$376,701	$185,845	$387,493
Seasonal Salaries	10120002-511003	$38,620	$38,620	$15,214	$38,620
Overtime	10120002-511004	$5,000	$5,000	$1,887	$5,000
Retirement/Vacation Reimb.	10120002-511005	-	$750	$55,051	$750
Longevity	10120002-511006	$22,587	$21,407	$13,171	$20,124
Benefits		$219,177	$211,832	$100,137	$205,623
FICA	10120002-522250	$34,506	$31,578	$19,865	$33,973
State Retirement Defined Bene	10120002-522300	$54,911	$53,170	$26,887	$52,583
State Retirement Defined Cont.	10120002-522301	$4,882	$4,302	$2,407	$4,571
Medical Insur-Active Employees	10120002-522818	$118,706	$117,076	$48,722	$109,381
Dental Insur-Active Employees	10120002-522822	$5,458	$5,095	$1,936	$4,503
Life Insurance	10120002-522850	$714	$612	$321	$612
Total Expenditures		**$684,039**	**$654,310**	**$371,304**	**$657,609**

Emergency Management

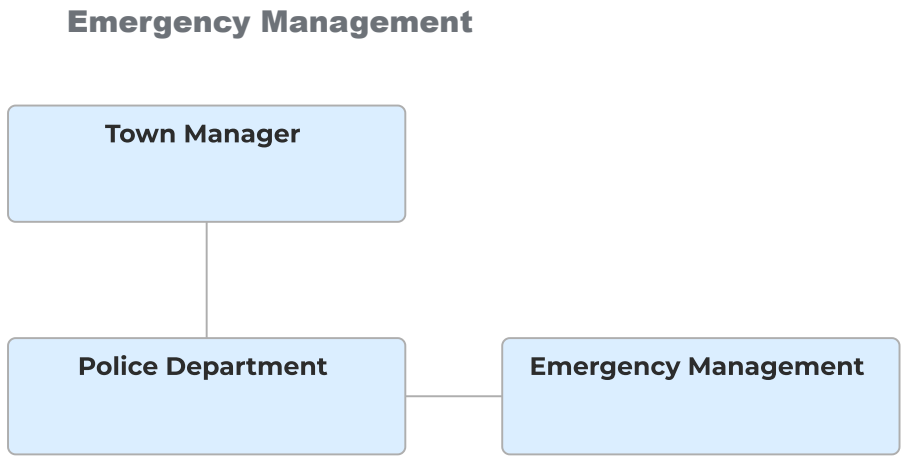
Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

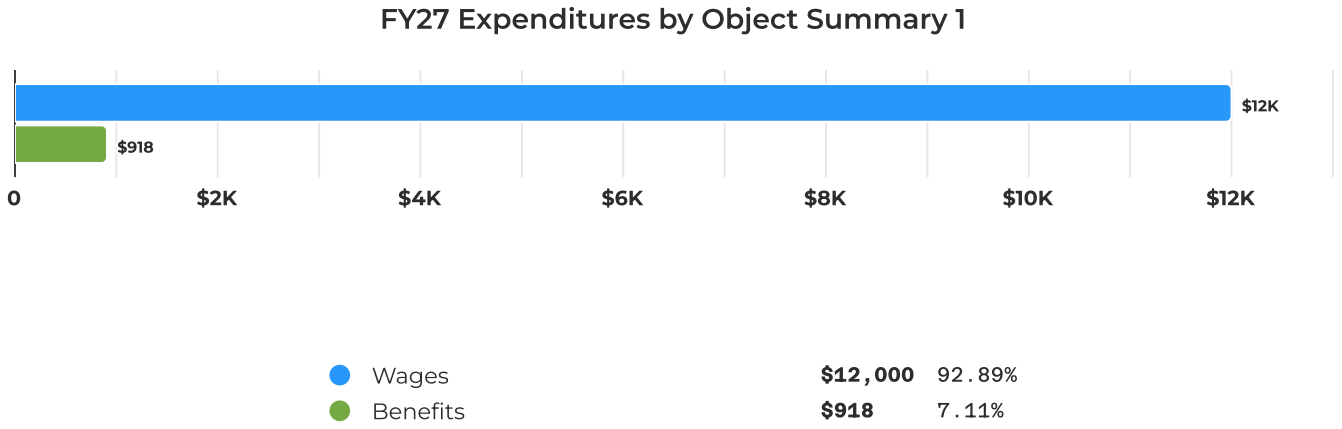
Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	Police Civilians
10120004	**Emergency Management**
10120050	Dispatchers
10120071	Animal Control - Road
10120073	Animal Control - Shelter
10120090	Harbor Patrol

The Emergency Management's total expenditure allocation is proposed to remain unchanged, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$12,000	$12,000	$6,877	$12,000	$12,000
Benefits	$918	$918	$526	$915	$918
Total Expenditures	**$12,918**	**$12,918**	**$7,403**	**$12,915**	**$12,918**

Expenditures by Object

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$12,918	$12,918	$7,403	$12,918
Wages		$12,000	$12,000	$6,877	$12,000
Full-Time Employees	10120004-511001	$12,000	$12,000	$6,877	$12,000
Benefits		$918	$918	$526	$918
FICA	10120004-522250	$918	$918	$526	$918
Total Expenditures		**$12,918**	**$12,918**	**$7,403**	**$12,918**

Dispatchers Division

Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	Police Civilians
10120004	Emergency Management
10120050	**Dispatchers**
10120071	Animal Control - Road
10120073	Animal Control - Shelter
10120090	Harbor Patrol

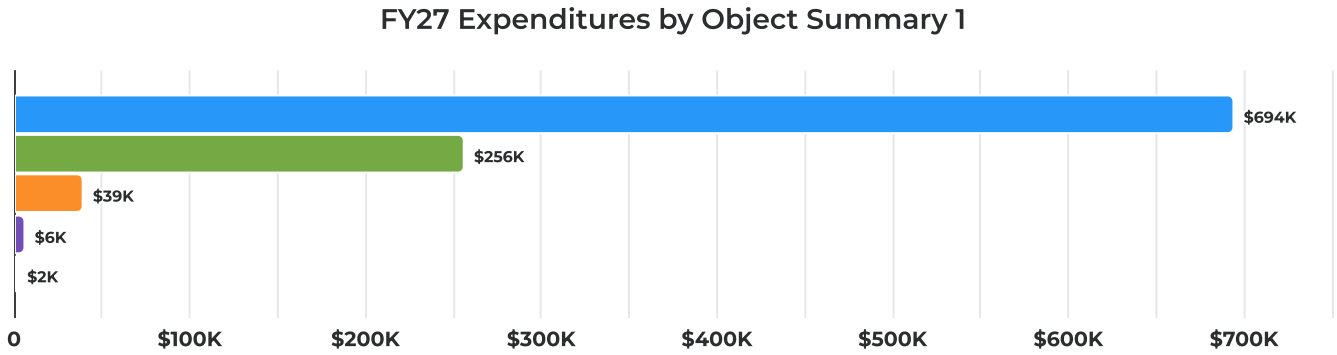
The Dispatcher's total expenditures are proposed to decrease by -$18,390, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $20,019.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$48,940.
- The Computer / Software Maintenance account is proposed to increase by $13,406 to $27,632, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Expenditures by Object Summary 1



Wages	$694,226	69.68%
Benefits	$255,875	25.68%
Services	$38,855	3.90%
Capital Outlay	$5,814	0.58%
Commodities	$1,584	0.16%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$609,410	$674,207	$405,484	$709,350	$694,226
Benefits	$236,109	$304,815	$142,064	$254,146	$255,875
Services	$35,832	$23,372	$20,387	$23,872	$38,855
Capital Outlay	$5,170	$9,280	$5,280	$4,000	$5,814
Commodities	$1,606	$3,070	$966	$3,070	$1,584
Total Expenditures	**$888,128**	**$1,014,744**	**$574,182**	**$994,438**	**$996,354**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$888,128	$1,014,744	$574,182	$996,354
Wages		$609,410	$674,207	$405,484	$694,226
Full-Time Employees	10120050-511001	$446,349	$498,496	$290,084	$511,722
Part-Time Salaries	10120050-511002	$21,700	$23,695	$16,735	$24,170
Overtime	10120050-511004	$130,000	$130,001	$83,500	$130,001
Longevity	10120050-511006	$11,361	$22,015	$15,164	$28,334
Benefits		$236,109	$304,815	$142,064	$255,875
FICA	10120050-522250	$45,878	$48,703	$30,562	$51,424
Municipal Employees Retirement	10120050-522300	$59,526	$70,987	$41,239	$72,785
State Retirement Defined Cont.	10120050-522301	$5,121	$5,638	$3,553	$6,339
Medical Insur-Active Employees	10120050-522818	$78,830	$93,730	$51,061	$97,518
Medical Insur-Retirees	10120050-522820	$24,927	$9,500	$5,010	$10,500
Dental Insur-Active Employees	10120050-522822	$3,253	$3,457	$1,916	$3,508
Insurance Buyback	10120050-522840	$4,000	$8,250	$4,735	$8,250
Life Insurance	10120050-522850	$551	$551	$504	$551
Travel Expenses	10120050-538014	$25	-	-	-
Educational Expenses	10120050-538016	$10,000	$60,000	$259	-
Uniforms And Other Clothing	10120050-540038	$4,000	$4,000	$3,226	$5,000
Services		$35,832	$23,372	$20,387	$38,855

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Cleaning Services	10120050-530012	$200	$200	$100	$100
Refuse Disposal	10120050-530014	$515	$567	$300	$583
Copy Machine Services	10120050-530064	$552	$552	$445	$552
Internet Access	10120050-530066	$798	$798	$512	$827
Pooled Training Fund	10120050-530801	$2,000	-	-	-
Telephone	10120050-532000	$2,403	$1,973	$1,794	$3,824
Electricity	10120050-532004	$8,779	-	-	-
Natural Gas	10120050-532008	$2,400	-	-	-
Wastewater Fees	10120050-532010	$156	-	-	-
Water Fees	10120050-532012	$420	-	-	-
Commun Equip. Maintenance	10120050-534012	$770	$560	$24	$490
Office Equipment Maintenance	10120050-534014	$1,204	$1,064	$492	$1,690
Computer/Software Maintenance	10120050-534016	$12,563	$14,226	$12,957	$27,632
Maintenance Of Buildings	10120050-534020	$2,820	$3,180	$3,590	$2,905
Printing Expenses	10120050-538022	$252	$252	$174	$252
Capital Outlay		$5,170	$9,280	$5,280	$5,814
Non-Major Technology Reserve	10120050-530044	$5,170	$5,280	$5,280	$5,814
Furniture And Furnishings	10120050-550026	-	$4,000	-	-
Commodities		$1,606	$3,070	$966	$1,584
Office Materials & Supplies	10120050-540012	$348	$348	$205	$348
Janitorial Materials & Supp	10120050-540014	$816	$840	$506	$840
Elect Materials & Supplies	10120050-540018	$180	$180	$118	$180
Bldg & Const Materials & Supp	10120050-540026	$202	$1,642	$111	$156
General Hardware & Tools	10120050-540032	$60	$60	$26	$60
Total Expenditures		**$888,128**	**$1,014,744**	**$574,182**	**$996,354**

Animal Control - Road

Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	Police Civilians
10120004	Emergency Management
10120050	Dispatchers
10120071	**Animal Control - Road**
10120073	Animal Control - Shelter
10120090	Harbor Patrol

The Animal Control-Road's total expenditures are proposed to increase by $4,963, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $3,049.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $1,693.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

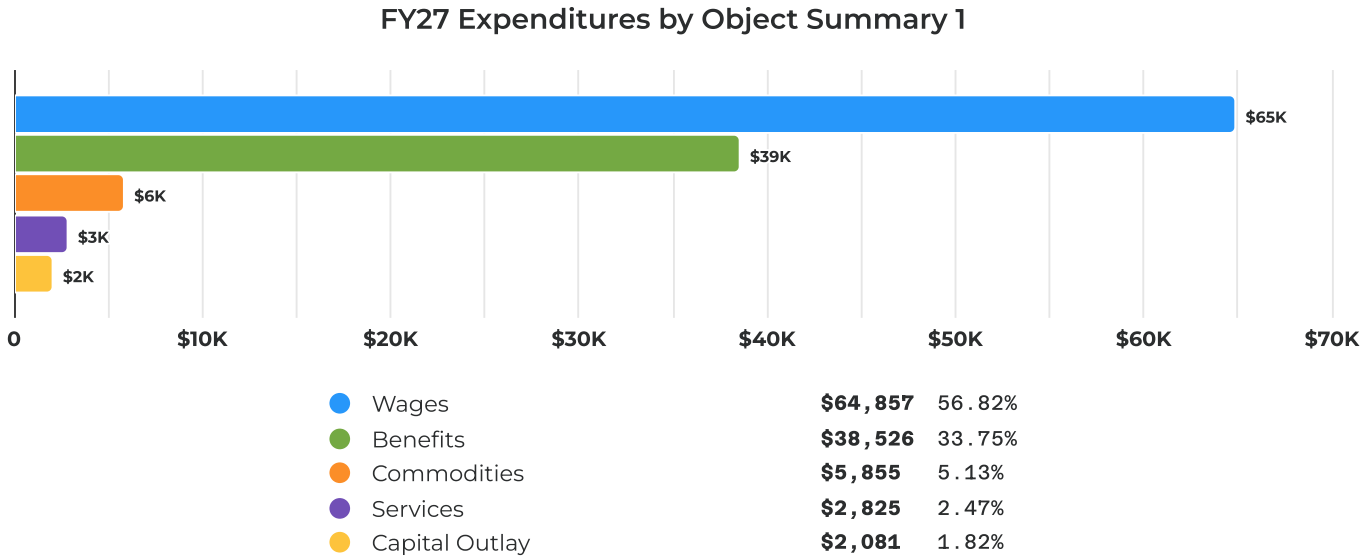
The mission of the Animal Welfare Division, under the direction of the Police Department, is to enforce all animal-related Town Ordinances and State laws, investigate animal-related concerns and complaints, accept neglected, abandoned, or stray animals from the Towns of South Kingstown and Narragansett, provide for the care of animals housed at the Shelter, create awareness with the public regarding animals at the Shelter, find forever homes for animals, return lost animals to their owners, and provide education and awareness to the public in regard to responsible ownership, and the proper treatment and care of animals. The Animal Welfare Division consists of the Animal Shelter and the Animal Control programs.

Functions

Animal Control

- Enforce animal-related Town Ordinances and State Laws;
- Investigate all animal-related complaints within the Town;
- Issuance of citations for violations of Town Ordinances;
- Transport all animals to the Shelter who are found roaming at large within the Town;
- Disposal of animals that are destroyed or injured on the Town's roadways;
- Educate the public on dog bite prevention, rabies, spaying/neutering, dog fighting/animal cruelty, and responsible ownership.

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$53,253	$61,808	$35,828	$62,553	$64,857
Benefits	$41,596	$36,833	$18,452	$35,565	$38,526
Services	$2,635	$2,825	$1,155	$2,825	$2,825
Capital Outlay	$1,819	$1,860	$1,860	$1,860	$2,081
Commodities	$6,410	$5,855	$1,627	$5,855	$5,855
Total Expenditures	**$105,713**	**$109,181**	**$58,922**	**$108,658**	**$114,144**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$105,713	$109,181	$58,922	$114,144
Wages		$53,253	$61,808	$35,828	$64,857
Full-Time Employees	10120071-511001	$51,598	$59,363	$34,848	$62,088
Overtime	10120071-511004	$1,000	$1,000	$224	$1,000
Longevity	10120071-511006	$655	$1,445	$755	$1,769
Benefits		$41,596	$36,833	$18,452	$38,526
FICA	10120071-522250	$3,930	$4,335	$2,568	$4,834
Municipal Employees Retirement	10120071-522300	$6,726	$8,004	$4,810	$8,238
State Retirement Defined Cont.	10120071-522301	$526	$578	$356	$639
Medical Insur-Active Employees	10120071-522818	$20,768	$21,411	$10,036	$22,299
Medical Insur-Retirees	10120071-522820	$7,137	-	-	-
Dental Insur-Active Employees	10120071-522822	$848	$843	$379	$856
Life Insurance	10120071-522850	$61	$61	$52	$61
Educational Expenses	10120071-538016	$1,000	$1,000	-	$1,000
Uniforms And Other Clothing	10120071-540038	$600	$600	$250	$600
Services		$2,635	$2,825	$1,155	$2,825
Cleaning Services	10120071-530012	$200	$50	$50	$50
Pooled Training Fund	10120071-530801	$125	-	-	-
Telephone	10120071-532000	$810	$1,175	$1,105	$1,175
Motor Vehicles Maintenance	10120071-534010	$1,000	$1,100	-	$1,100
Printing Expenses	10120071-538022	$450	$450	-	$450
Licenses And Dues	10120071-538030	$50	$50	-	$50
Capital Outlay		$1,819	$1,860	$1,860	$2,081
Non-Major Technology Reserve	10120071-530044	$1,819	$1,860	$1,860	$2,081

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Commodities		$6,410	$5,855	$1,627	$5,855
Motor Vehicle Materials & Supp	10120071-540028	$1,180	$1,400	$647	$1,400
General Hardware & Tools	10120071-540032	$55	$55	-	$55
Fuels And Lubricants	10120071-540040	$3,825	$3,050	$802	$3,050
Safety Related Mat & Supp	10120071-540058	$350	$350	$178	$350
Miscellaneous Expenses	10120071-580100	$1,000	$1,000	-	$1,000
Total Expenditures		**$105,713**	**$109,181**	**$58,922**	**$114,144**

Animal Control - Shelter

Division Breakdown & Personnel Summary

Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	Police Civilians
10120004	Emergency Management
10120050	Dispatchers
10120071	Animal Control - Road
10120073	**Animal Control - Shelter**
10120090	Harbor Patrol

The Animal Control-Shelter's total expenditures are proposed to increase by $4,249, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $1.073.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $2,464.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Animal Welfare Division, under the direction of the Police Department, is to enforce all animal-related Town Ordinances and State laws, investigate animal-related concerns and complaints, accept neglected, abandoned, or stray animals from the Towns of South Kingstown and Narragansett, provide for the care of animals housed at the Shelter, create awareness with the public regarding animals at the Shelter, find forever homes for animals, return lost animals to their owners, and provide education and awareness to the public in regard to responsible ownership, and the proper treatment and care of animals. The Animal Welfare Division consists of the Animal Shelter and the Animal Control programs.

Functions

Animal Shelter

- Accept neglected, abandoned, and/or stray dogs, cats, and other domestic animals from South Kingstown and Narragansett, as the Shelter is a regional shelter serving both communities;
- Promote the return of animals brought to the Shelter to their owners;
- Promote the adoption of animals under the Town's care, and conduct adoption applicant screening;
- Provide humane education to the public in regard to the proper treatment and care of animals in coordination with veterinarians, provide for basic needs and required, as well as preventative, medical care with a commitment to improving the quality of life for all animals in the Shelter's care;
- Maintain a policy of euthanizing animals only for extreme behavioral problems or incurable medical conditions;
- Serve as Regional Emergency Animal Shelter for sheltering pets in the event of a declared State of Emergency.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue to serve the stray animal population for the Town of South Kingstown and the Town of Narragansett, through a shared services agreement with Narragansett
• Continue to create and update facility procedures to ensure the Animal Shelter meets necessary standards, state law, and local ordinances, and to improve operational efficiency, effectiveness, and safety
• Find forever homes for animals surrendered to the Town and stray animals, and return lost animals surrendered to the Town to their owners
• Continue to create awareness of the Town's low-cost spay/neuter assistance program for eligible residents
• As the Shelter is unable to accept animals from outside South Kingstown and Narragansett, assist residents of other communities to identify local shelters and/or resources available to them.
• Maintain operational readiness as a Regional Emergency Animal Shelter in the event of a declared State of Emergency

FY 2026–2027 Priorities

Proposed Priorities
• Continue to create and update procedures to ensure the Animal Welfare programs meet necessary standards, state law, and local ordinances, and to improve operational efficiency, effectiveness, and safety
• Provide for the care of animals housed at the facility, and coordinate with local veterinary providers for necessary treatment
• Create awareness with the public regarding animals at the facility available for adoption; find forever homes for animals surrendered to the Town and stray animals, and return lost animals surrendered to the Town to their owners
• Continue educating the public regarding the humane treatment of animals, the importance of proactive care, the benefits of spaying/neutering, and rabies awareness

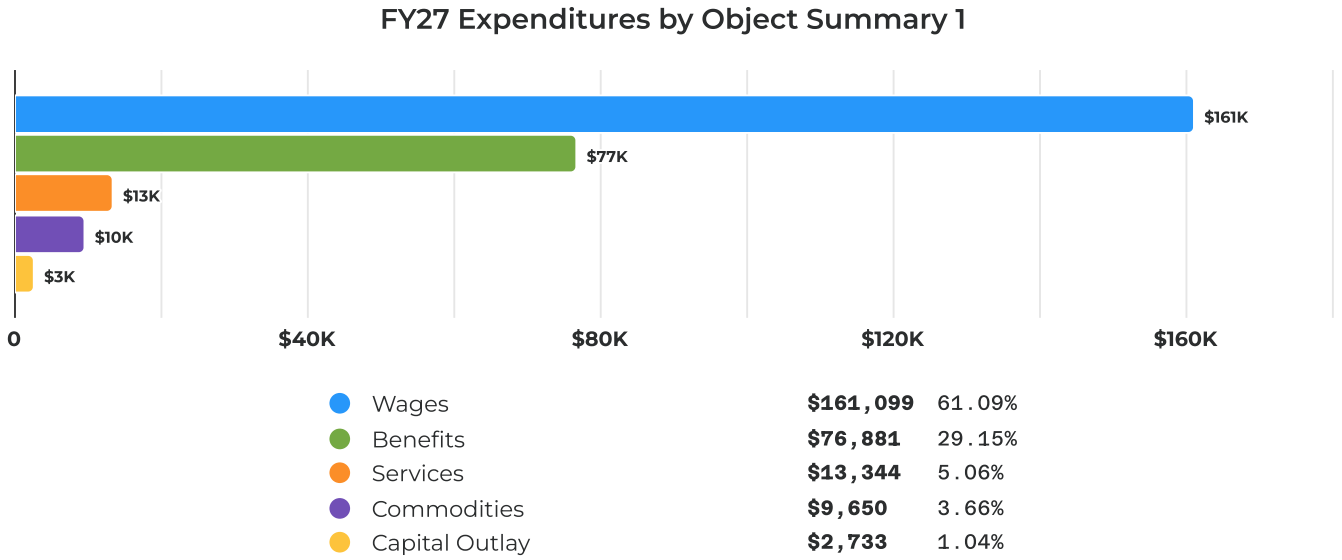
• Continue to create awareness of the Town's low-cost spay/neuter assistance program for eligible residents
• Continue the shared services agreement with the Town of Narragansett
• Continue serving and maintaining readiness as a Regional Emergency Animal Shelter in the event of a declared State of Emergency
• Provide employee training and professional development regarding animal care and safety
• Proactively maintain facility infrastructure and equipment to ensure maximum useful life

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Projected	FY2025-26 Anticipated
Animal Complaints Received	835	829	830	830
Summons Issued	4	4	5	5
Shelter Impoundments — Canine	116	123	120	120
Shelter Impoundments — Feline	87	91	90	90
Shelter Impoundments — Other	6	11	10	10
Shelter Impoundments — DOA	12	16	15	15
Total Impoundments	226	225	225	225
South Kingstown Impoundments	189	173	175	175
Narragansett Impoundments	37	52	50	50
Animals Returned to Owner	109	116	115	115
Animals Euthanized or Died	9	19	15	15
Animals Adopted to New Owners	95	76	80	80
Animals Quarantined at Shelter	5	20	20	20

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$150,628	$160,026	$90,758	$156,414	$161,099
Benefits	$71,596	$74,417	$41,234	$76,652	$76,881
Services	$36,710	$13,315	$10,395	$13,315	$13,344
Capital Outlay	$1,938	$2,050	$2,050	$2,050	$2,733
Commodities	$10,150	$9,650	$6,171	$9,650	$9,650
Total Expenditures	**$271,022**	**$259,458**	**$150,607**	**$258,081**	**$263,707**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$271,022	$259,458	$150,607	$263,707
Wages					
Full-Time Employees	10120073-511001	$105,623	$112,944	$64,492	$113,589
Part-Time Salaries	10120073-511002	$36,490	$36,490	$19,191	$36,490
Overtime	10120073-511004	$2,500	$2,500	$2,341	$2,500
Longevity	10120073-511006	$6,015	$8,092	$4,734	$8,520
Total Wages		$150,628	$160,026	$90,758	$161,099
Benefits					
FICA	10120073-522250	$11,312	$11,458	$6,539	$12,077
Municipal Employees Retirement	10120073-522300	$14,553	$15,930	$9,352	$15,752
State Retirement Defined Cont.	10120073-522301	$1,077	$1,098	$304	$1,221
Medical Insur-Active Employees	10120073-522818	$41,535	$42,822	$23,129	$44,597
Dental Insur-Active Employees	10120073-522822	$1,697	$1,686	$904	$1,711
Life Insurance	10120073-522850	$122	$122	$117	$122
Uniforms And Other Clothing	10120073-540038	$1,300	$1,300	$888	$1,400
Total Benefits		$71,596	$74,417	$41,234	$76,881
Services					
Refuse Disposal	10120073-530014	$900	$965	$511	$994
Professional Services	10120073-530111	$6,000	$6,000	$4,559	$6,000
Pooled Training Fund	10120073-530801	$250	-	-	-
Fuel - Oil	10120073-532002	$10,360	-	-	-
Electricity	10120073-532004	$10,750	-	-	-
Water Fees	10120073-532012	$1,700	-	-	-
Computer/Software Maintenance	10120073-534016	$400	-	-	-
Maintenance Of Buildings	10120073-534020	$6,000	$6,000	$5,124	$6,000
Advertising	10120073-538012	$25	$25	-	$25
Postage	10120073-538020	$200	$200	$200	$200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Printing Expenses	10120073-538022	$125	$125	-	$125
Total Services		$36,710	$13,315	$10,395	$13,344
Capital Outlay					
Non-Major Technology Reserve	10120073-530044	$1,938	$2,050	$2,050	$2,733
Total Capital Outlay		$1,938	$2,050	$2,050	$2,733
Commodities					
Office Materials & Supplies	10120073-540012	$450	$450	$52	$450
Janitorial Materials & Supp	10120073-540014	$2,300	$2,300	$1,819	$2,300
Elect Materials & Supplies	10120073-540018	$50	$50	-	$50
Books And Publications	10120073-540020	$50	$50	-	$50
Agri Materials & Supplies	10120073-540022	$2,000	$2,000	$1,510	$2,000
Bldg & Const Materials & Supp	10120073-540026	$2,500	$2,000	$1,370	$2,000
General Hardware & Tools	10120073-540032	$200	$200	$20	$200
Pet Food	10120073-540048	$2,000	$2,000	$1,300	$2,000
HVAC Materials & Supplies	10120073-540050	$400	$400	-	$400
Safety Related Mat & Supp	10120073-540058	$200	$200	$100	$200
Total Commodities		$10,150	$9,650	$6,171	$9,650
Total Expenditures		**$271,022**	**$259,458**	**$150,607**	**$263,707**

Harbor Patrol

Division Breakdown & Personnel Summary

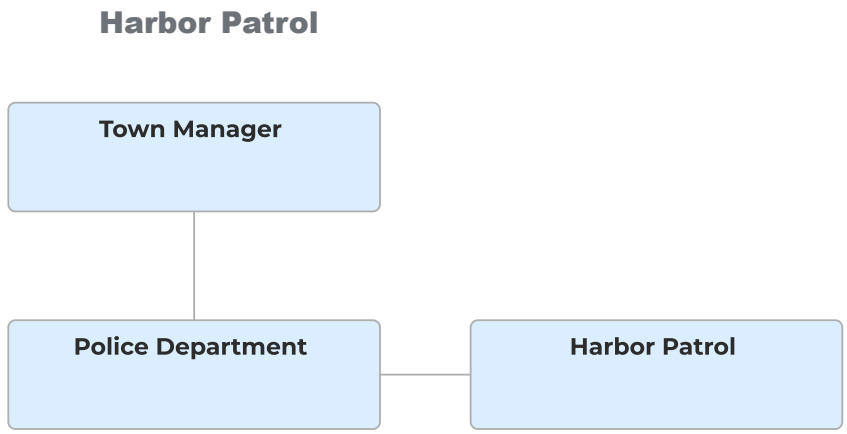
Department / Division Head — Matthew C. Moynihan, Chief of Police

Division Summary	
Division Number	**Division Name**
10120001	Police Department
10120002	Police Civilians
10120004	Emergency Management
10120050	Dispatchers
10120071	Animal Control - Road
10120073	Animal Control - Shelter
10120090	**Harbor Patrol**

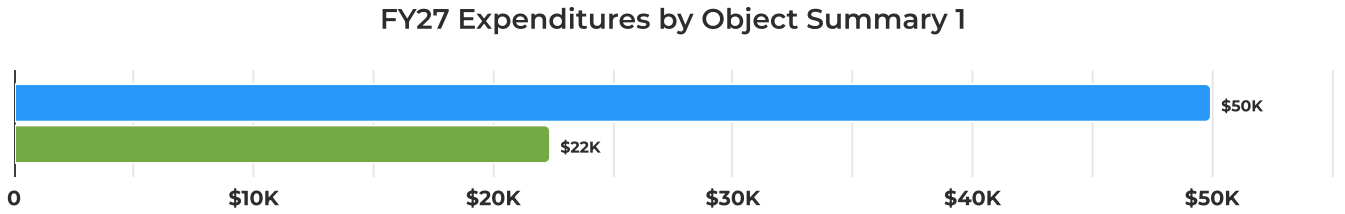
The Harbor Patrols total expenditures are proposed to increase by $30,060, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $20,726.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $9,335.

Organizational Chart



Summary of Expenditures, By Expense Type



Wages	**$49,968**	69.08%
Benefits	**$22,369**	30.92%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$28,473	$29,242	$16,937	$29,189	$49,968
Benefits	$12,470	$13,034	$7,299	$13,450	$22,369
Total Expenditures	**$40,943**	**$42,276**	**$24,236**	**$42,639**	**$72,336**

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$40,943	$42,276	$24,236	$72,336
Wages		$28,473	$29,242	$16,937	$49,968
Full-Time Employees	10120090-511001	$28,189	$28,924	$16,648	$49,409
Longevity	10120090-511006	$284	$318	$289	$559
Benefits		$12,470	$13,034	$7,299	$22,369
FICA	10120090-522250	$2,106	$2,087	$1,229	$3,745
State Retirement Defined Bene	10120090-522300	$3,712	$3,951	$2,278	$6,446
State Retirement Defined Cont.	10120090-522301	$288	$289	$169	$500
Medical Insur-Active Employees	10120090-522818	$6,080	$6,423	$3,469	$11,199
Dental Insur-Active Employees	10120090-522822	$255	$253	$136	$428
Life Insurance	10120090-522850	$31	$31	$18	$51
Total Expenditures		**$40,943**	**$42,276**	**$24,236**	**$72,336**

Communications Department

Division Breakdown & Personnel Summary

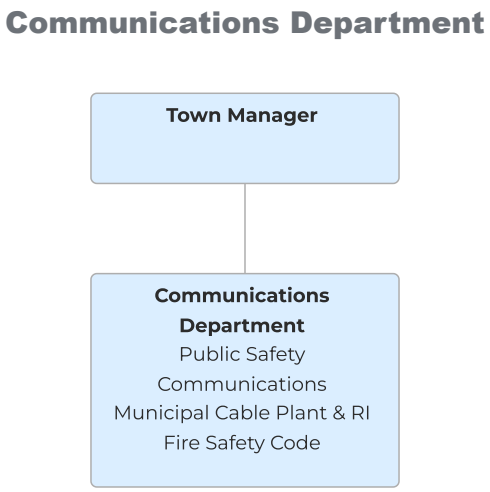
Department / Division Head — Lance Whaley, Communications Superintendent

Department Headcount (FTE)					
Communications Department	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	2.45	2.45	2.45	3.00	0.55

The Communications Department's total expenditures are proposed to increase by $31,278, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $30,144.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$519.

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Fire Alarm & Communications Department is enforcement of the Rhode Island Fire Safety Code, as it pertains to the installation and maintenance of commercial fire alarm systems for all new and existing buildings in South Kingstown; responding to commercial fire alarm activations to locate the alarm origin, reset the system, and ensure all fire alarm systems are in normal operating condition; and promoting interoperability and efficient communication and response as it relates to Public Safety.

Functions

Communications

The Department works in collaboration with the Police Department, SKEMS, the School Department, and many other municipal departments, as well as the Union Fire District and the Kingston Fire District on public safety projects and initiatives such as:

- Radio communications to promote interoperability and efficient communication
- Provide training on alarm investigations and fire alarm system resets
- Public Safety Dispatch run cards to ensure efficient response routes for Fire amid EMS.

Municipal Cable Plant

The Department is responsible for the engineering, installation, and maintenance, consisting of over 100 miles of aerial and underground cables, which support the following:

- Municipally connected Fire Alarm systems consist of 10 box circuits and 9 alarm circuits connecting over 200 call boxes. Over 3 miles of old cable have been removed in the south end.
- Conversion of existing master boxes to radio box system: As of now, 180 master boxes have been converted to radio boxes, including 9 new installations.
- Finalizing a Town wide radio system
- Municipal Burglar Alarm monitoring

The Department is currently leading a Town-wide project to migrate from the current hard-wire system to a wireless radio box system. The COVID-19 pandemic is still having an impact on local businesses finding companies to install radio boxes. Most installers either don't have the help or are backlogged.

RI Fire Safety Code

The Department is responsible for the following:

- Enforcement of the RI Fire Safety Code pertaining to the installation and maintenance of fire alarm systems in all new and existing: commercial buildings; apartment buildings with four or more units; and single-family homes with a combination fire and security system
- Respond 24/7 to commercial fire alarm activations, to assist the Union and Kingston Fire Districts in locating the origin of the alarm, resetting the system, and ensuring all fire alarm systems are in normal operating condition.
- Maintain updated contact information for commercial building call-outs or keyholders
- Maintain a professional and collaborative relationship with local businesses, and assist business owners with internal fire alarm system support and testing

Performance Measurements

FY 2025–2026 Priorities

Proposed Priorities
• Continue the Radio Box Migration Project; work with local businesses on converting to radio boxes
• Continue the removal of on-street master boxes
• Continue the removal of old cable off poles
• Begin an audit for the purpose of updating municipal buildings' security alarm and fire alarm panels.
• Continue to develop a decommissioning plan for the cable plant
• Continue to conduct training with UFD & KFD related to investigating fire alarm activations
• Continue the enhanced inspection program to limit nuisance fire alarm activations for businesses
• Continue to scan department historical documents and plans into digital files for paperless recordkeeping purposes
• Update fire pre-plan documentation to ensure current lock box and building information
• Update business building documentation to ensure current contact information is on file for call-out purposes.
• In collaboration with SKEMS, sub master lock boxes for EMS key entry in residential apartment buildings
• Relocate cable plant circuits to reduce storm damage and replacement cable costs.
• Train UFD Battalion Chiefs on fire alarm reset procedures
• Begin decommissioning of the municipal cable plant, due to the Radio Box migration program

• Continue to conduct training with UFD & KFD related to investigating fire alarm activations
• In collaboration with Public Safety, the Building Official's Office, and UFD, add solar arrays to IMC Run Cards
• Update digitize and IMC information for dispatchers.
• Coordinate with the Safety Committee to hold fire drills within municipal buildings

FY 2026–2027 Priorities

Proposed Priorities
• Continue the Radio Box Migration Project; work with local businesses on converting to radio boxes. Also, work with URI to convert campus over to radio boxes.
• Continue the removal of on-street master boxes
• Continue the removal of old cables off poles
• Begin an audit for the purpose of updating municipal buildings' security alarms and fire alarm panels.
• Continue to develop a decommissioning plan for the cable plant
• Continue to conduct training with UFD & KFD related to investigating fire alarm activations
• Continue the enhanced inspection program to limit nuisance fire alarm activations for businesses
• Continue to scan department historical documents and plans into digital files for paperless recordkeeping purposes
• In collaboration with SKEMS, sub master lock boxes for EMS key entry in residential apartment buildings.
• Relocate cable plant circuits to reduce storm damage and replacement cable costs.

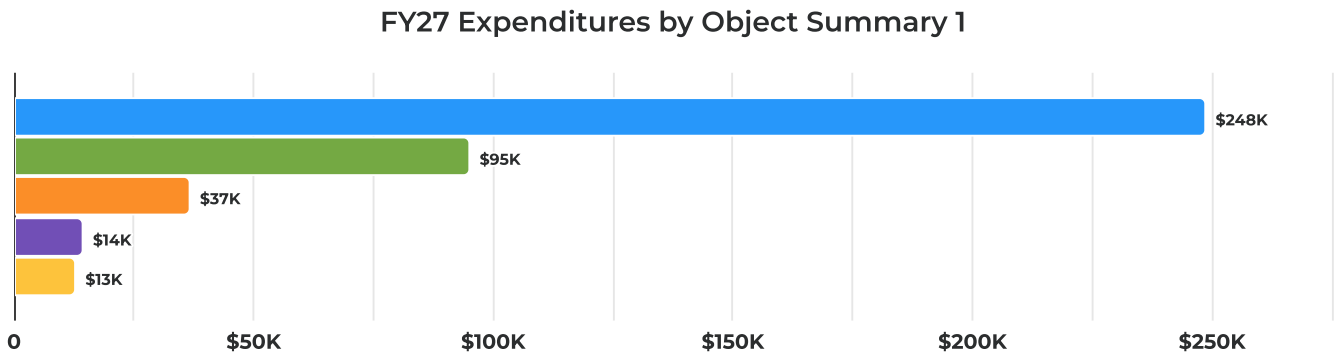
• Train UFD Battalion Chiefs on fire alarm reset procedures
• Continue to conduct training with UFD & KFD related to investigating fire alarm activations
• In collaboration with Public Safety, the Building Official's Office, and UFD, add solar arrays to IMC Run Cards.
• Update digitize and IMC information for dispatchers.
• Coordinate with the Safety Committee to hold fire drills within municipal buildings
• Finalize the build-out of the new 400 MHz Town-wide radio system
• Update fire pre-plan documentation to ensure current lock box and building information
• Update business building documentation to ensure current contact information is on file for call-out purposes.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Fire Alarm Radio Box Installations	11	20	25	25
Radio Box conversations	9	20	25	25
Projects submitted for plan review	23	40	20	20
Residential Fire Alarm Systems Approved	4	10	10	10
Commercial Fire Alarm Systems Approved	19	20	20	20
Alarm Response/Reset by Department — During Shift	82	100	100	100
Alarm Response/Reset by Department — Total Callbacks	46	30	30	30
Town Buildings (response required at all)	18	20	20	20
In Union Fire District (response required for non-routine or designated buildings)	29	10	10	10
In Kingston Fire District (response required at all)	22	29	10	10
Alarm Response/Reset by UFD	86	122	100	100
Total after hours Alar, Response / Resets	27	75	40	40

Summary of Expenditures, By Expense Type



Wages	**$248,374**	61.06%
Benefits	**$94,833**	23.31%
Services	**$36,570**	8.99%
Capital Outlay	**$14,409**	3.54%
Commodities	**$12,580**	3.09%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$208,620	$218,230	$114,129	$212,158	$248,374
Benefits	$84,988	$94,893	$42,139	$73,385	$94,833
Services	$28,445	$36,070	$15,901	$27,400	$36,570
Capital Outlay	$6,382	$13,745	$10,618	$8,000	$14,409
Commodities	$12,550	$12,550	$6,514	$11,380	$12,580
Total Expenditures	**$340,985**	**$375,488**	**$189,302**	**$332,323**	**$406,766**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$340,985	$375,488	$189,302	$406,766
Wages		$208,620	$218,230	$114,129	$248,374
Full-Time Employees	10121001-511001	$156,740	$162,385	$102,995	$226,349
Part-Time Salaries	10121001-511002	$28,441	$28,454	-	-
Overtime	10121001-511004	$16,000	$18,000	$7,276	$18,000
Longevity	10121001-511006	$7,439	$9,390	$3,858	$4,026
Benefits		$84,988	$94,893	$42,139	$94,833
FICA	10121001-522250	$15,468	$15,466	$8,785	$18,819
Municipal Employees Retirement	10121001-522300	$21,402	$26,840	$14,409	$29,718
State Retirement Defined Cont.	10121001-522301	$2,253	$2,551	$1,350	$2,849
Medical Insur-Active Employees	10121001-522818	$40,525	$44,532	$11,382	$36,826
Dental Insur-Active Employees	10121001-522822	$1,836	$1,898	$605	$1,515
Insurance Buyback	10121001-522840	-	-	$2,783	-
Life Insurance	10121001-522850	$204	$306	$134	$306
Travel Expenses	10121001-538014	$100	$100	-	$100
Educational Expenses	10121001-538016	$700	$700	-	$700
Uniforms And Other Clothing	10121001-540038	$2,500	$2,500	$2,691	$4,000
Services		$28,445	$36,070	$15,901	$36,570
Internet Access	10121001-530066	$500	$500	$495	$1,000
Professional Services	10121001-530111	$15,000	$25,000	$13,013	$25,000
Pooled Training Fund	10121001-530801	$250	$250	$250	$250
Telephone	10121001-532000	$2,300	$2,300	$704	$2,300
Electricity	10121001-532004	$2,400	-	-	-
Propane	10121001-532014	$1,000	-	-	-
Motor Vehicles Maintenance	10121001-534010	$2,000	$3,000	$1,070	$3,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Computer/Software Maintenance	10121001-534016	$3,500	$3,500	-	$3,500
Maintenance Of Buildings	10121001-534020	$500	$500	-	$500
Advertising	10121001-538012	$25	$50	-	$50
Printing Expenses	10121001-538022	$500	$500	$310	$500
Licenses And Dues	10121001-538030	$470	$470	$60	$470
Capital Outlay		$6,382	$13,745	$10,618	$14,409
Non-Major Technology Reserve	10121001-530044	$3,382	$3,745	$3,745	$4,409
Communication Equipment	10121001-550008	$3,000	$10,000	$6,873	$10,000
Commodities		$12,550	$12,550	$6,514	$12,580
Office Materials & Supplies	10121001-540012	$300	$300	$260	$300
Elect Materials & Supplies	10121001-540018	$4,000	$4,000	$3,217	$4,000
Books And Publications	10121001-540020	$120	$120	$130	$150
Motor Vehicle Materials & Supp	10121001-540028	$1,750	$1,750	$260	$1,750
General Hardware & Tools	10121001-540032	$250	$250	-	$250
Fuels And Lubricants	10121001-540040	$5,500	$5,500	$2,647	$5,500
Safety Related Mat & Supp	10121001-540058	$250	$250	-	$250
Miscellaneous Expenses	10121001-580100	$380	$380	-	$380
Total Expenditures		**$340,985**	**$375,488**	**$189,302**	**$406,766**

Emergency Medical Services

Division Breakdown & Personnel Summary

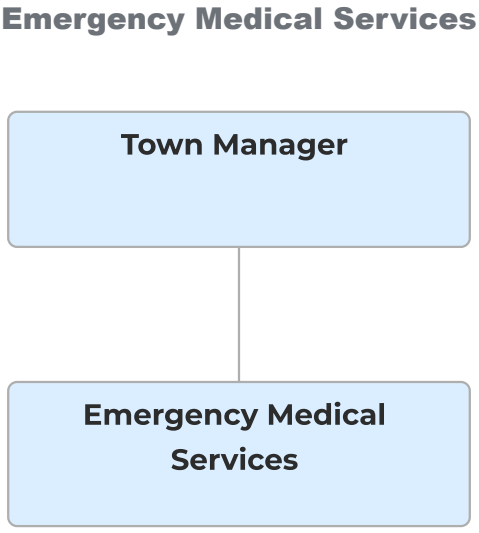
Department / Division Head — Craig Stanley, Chief of Emergency Medical Services

Department Headcount (FTE)					
Emergency Medical Services	**2023-24 Adopted**	**2024-25 Adopted**	**2025-2026 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	21.57	23.57	25.57	26.57	1.00

The Emergency Medical Services Department's total expenditures are proposed to increase by $223,345, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $172,651.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $22,261.
- The Medical & Lab Materials & Supplies account is proposed to increase by $8,000 to $35,000, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The South Kingstown Emergency Medical Services (SKEMS) Department's mission is to treat people well and be safe.

Functions

The SKEMS Department is charged with maintaining a state of readiness for emergency response, providing

Emergency medical treatment and transportation of the sick and/or injured, and to promote a Town-wide community-based emergency medical services system that reduces premature death and disability from acute illness and injury through prevention, education, and providing specific community services as outlined below.

The EMS Department, through the Chief of Emergency Medical Services, will coordinate with the Town's Police Department, Union Fire District (UFD), Kingston Fire District (KFD), University of RI EMS(URIEMS), South County Hospital, neighboring communities, Rhode Island Department of Health (RIDOH), Rhode Island Emergency Management Agency (RIEMA), and any other appropriate local, state, or federal entity as appropriate. The principal functions include but are not limited to the following.

Maintain State of Readiness for Emergency Response

- Develop plans, and practice with appropriate entities to ensure coordinated response efforts.
- Ensure staff maintain current and required medical licensure and certifications
- Ensure staff are familiar with equipment and medications
- Ensure staff are familiar with appropriate policies and procedures
- Ensure that vehicles are operational and consistently outfitted or resupplied
- Ensure contingency plans, including making reserve vehicle preparations
- Ensure that equipment is functional, properly maintained, and meets/exceeds required standards
- Ensure adequate supplies, and reserve supplies, are available

Provide Emergency and Non-Emergency Medical Response

- Respond to calls for medical assistance, and calls where the possibility exists but is not currently known.
- Provide a Community Paramedic Program through a non-emergency community-based service with a focus on health promotion, impacting high risk clients living at home with medical conditions to include but limited to diabetes, COPD, CHF and other comorbidities, system navigation, and injury prevention.
- Respond to requests for public assistance such as lift assistance, well-being checks, and non-urgent transport to a hospital.
- Respond to structure fires, law enforcement incidents and other emergencies to provide medical assistance to victims, as well as to provide medical care and rehabilitation to first responder personnel.
- Provide mutual aid to neighboring communities as requested.
- Provide medical standby at major events, such as through the Town's Recreation Department or other local community groups and where large crowds are expected.
- Collect and submit billing information for ambulance transport.

Provide Community Services

- Coordinate with UFD, KFD, URIEMS, neighboring municipalities, and South County Hospital to provide operational support, training, cooperative purchasing, and other mutually beneficial services to each entity and the patients requiring EMS services.
- Provide tours and demonstrations, both on and off-site, of vehicles and equipment as requested.

- Provide education and training for Town Departments, residents, and local organizations in medical care, CPR, stop the bleed, narcan administration, first aid, citizen safety, and emergency preparedness, as requested.
- Work in unison with Town Departments and multiple agencies on community emergency preparedness planning and administration; maintain a state of readiness for emergency response; assist in coordinating with other Town Departments in the implementation of emergency evacuation shelters as needed.
- Provide a Community Paramedicine Program working to help patients in the community with chronic disease management/education, post-hospital discharge follow-up, prevent readmissions, and/or 911 demand, support recovery, system navigation, and injury prevention.
- Provide public health clinics, administering vaccines such as the Flu, COVID-19, RSV and COVID-19 testing.
- Provide support to the Citizen Emergency Response Team (CERT) of volunteers.
- In cooperation with the American Red Cross, they open and manage emergency shelter facilities.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue coordination with the Planning Department and Public Services on the construction of a new EMS station in Perryville.
• Place a third ambulance in service
• Continue training in CPR/AED/Narcan administration, Stop the Bleed to the public and business community.
• Enhance the Community Paramedic Program, working in partnership with the South County Health, Thundermist, Wood River Health Services and local health organizations to provide integrated behavioral and primary health care to the citizens of South Kingstown
• Recommend and support the RI legislature to establish reimbursement for the Community Paramedic Program.
• Continue to provide public health clinics, offering influenza, RSV and COVID-19 vaccinations and testing COVID-19 in collaboration with the RIDOH-State-Supplied Vaccine (SSV)program through the Community Paramedic Program.
• Continue to explore EMS response modes based on State 911 Emergency Medical Dispatch(EMD) protocols to determine the appropriate emergent or non-emergent response.
• Continue internship program with EMT students at South Kingstown High School.
• Continue to conduct operational training with UFD, KFD, NFD, SKPD, URI and CARS
• Continue training with mutual aid partners, including neighboring communities and URIEMS.
• Develop airway management training with South County Health Anesthesia department
• Develop a pilot Rapid Sequence Intubation(RSI) program to provide definitive airway control in the field, improving oxygenation, ventilation, and survival in time-critical emergencies.

• Develop and implement an EMS response drone program to enhance rapid scene assessment, situational awareness, and responder safety.
• Explore/research a pre-hospital blood administration program to provide early transfusion therapy for patients experiencing life-threatening hemorrhage.

FY 2026–2027 Priorities

Proposed Priorities
• Continue the Community Paramedicine Program, working to help patients in the community with chronic disease management/education, post-hospital discharge follow-up, prevent readmissions, and/or 911 demand, support recovery, system navigation, and injury prevention. In addition, the department will continue working in partnership with South County Health, Thundermist, Wood River Health Services to establish primary health care for the citizens of South Kingstown.
• Establish a fee and reimbursement structure for the Community Paramedic Program in collaboration with the department's EMS billing vendor.
• Continue to provide public health clinics, offering influenza, RSV and COVID-19 vaccinations and testing COVID-19 in collaboration with the RIDOH-State-Supplied Vaccine (SSV)program.
• Develop leadership training at the captain and lieutenant level
• Collaborate with the Washington County Behavioral Health and SKPD on crisis response initiatives
• Enhance community awareness through sharing Public Safety Announcements and Department-related information through social media.
• Develop and implement a point-of-care ultrasound program to enhance diagnostic accuracy and improve Prehospital patient assessment.
• Implement a just-in-time inventory system to improve medical supply management, reduce waste, and ensure consistent operational readiness.
• Develop a pediatric simulation training program to improve provider competency and preparedness for low-frequency, high acuity pediatric emergencies.

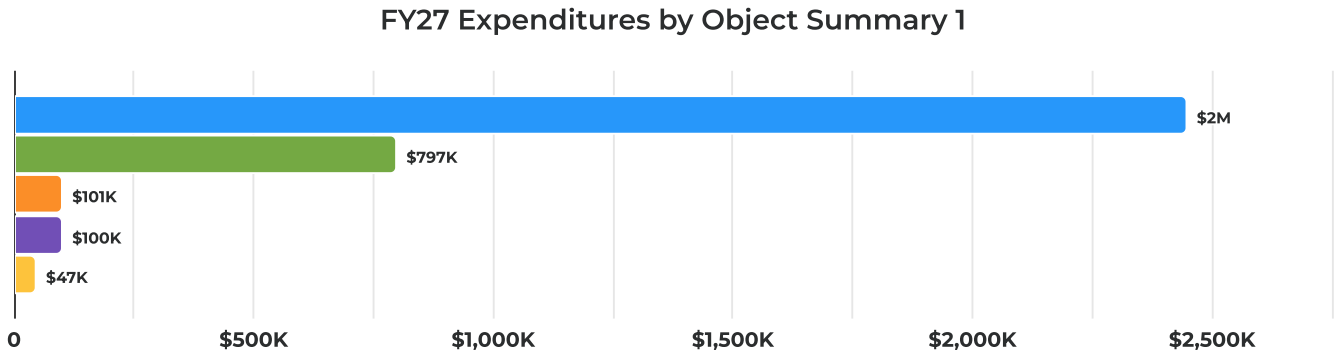
• Establish a Rapid Sequence Intubation program to provide definitive airway control in the field, improving oxygenation, ventilation, and survival in time-critical emergencies.
• Continue training with mutual aid partners, including neighboring communities and URI
• Continue medical process improvement program to provide targeted training/case review with the EMS department's medical director
• Develop and implement a Prehospital blood administration program to provide early transfusion therapy for patients experiencing life-threatening hemorrhage.
• Continue training and implementation of Mass Casualty/Tactical Emergency Casualty Care events with public safety partners in the community

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Field Personnel (FTE)	20	20	23	24
Administrative Staff Personnel (FPE)	1	2.5	2.5	205
Public CPR / AED / Stop the Bleed Training	400	500	300	300
Transport Vehicles in service 24 hours	2	2	2	3
Public Health Clinics — Vaccine Administration	-	350	160	200
Community Paramedic Program — Visits	29	142	270	350
EMS Calls for service	4,218	4,600	4,600	5,200
EMS transports	2,954	3,256	3,500	3,700
EMS Transport Revenue				
EMS Total Charges	$7,344,690	$7,876766	$9,239,962	$10,448,230
Total Allowable	$1,678,399	$1,918,108	$2,234,350	$2,526,750
Total Collected	$1,49,277	$1,313,904	$1,430,302	$1,617850
Mutual Aid - Provided	250	210	260	300
Mutual Aid — Received	380	359	460	425

Summary of Expenditures, By Expense Type



Wages	**$2,444,534**	70.05%
Benefits	**$797,368**	22.85%
Services	**$101,306**	2.90%
Commodities	**$99,850**	2.86%
Capital Outlay	**$46,636**	1.34%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$1,881,661	$2,271,883	$1,275,980	$2,284,500	$2,444,534
Benefits	$688,431	$775,107	$360,852	$650,764	$797,368
Services	$69,972	$82,875	$59,594	$78,929	$101,306
Capital Outlay	$36,587	$43,533	$42,780	$59,079	$46,636
Commodities	$87,350	$92,950	$59,888	$87,016	$99,850
Total Expenditures	**$2,764,001**	**$3,266,348**	**$1,799,095**	**$3,160,288**	**$3,489,694**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Safety		$2,764,001	$3,266,348	$1,799,095	$3,489,694
Wages		$1,881,661	$2,271,883	$1,275,980	$2,444,534
Full-Time Employees	10122001-511001	$1,431,625	$1,799,635	$864,695	$1,810,690
Part-Time Salaries	10122001-511002	$100,000	$109,742	$33,381	$110,135
Overtime	10122001-511004	$300,000	$300,000	$347,187	$300,000
Longevity	10122001-511006	$50,036	$62,506	$30,717	$93,460
Scheduled Overtime	10122001-511011	-	-	-	$130,248
Benefits		$688,431	$775,107	$360,852	$797,368
FICA	10122001-522250	$124,649	$149,170	$96,263	$182,532
State Retirement Defined Bene	10122001-522300	$42,282	$15,780	$2,277	$10,952
State Retirement Defined Cont.	10122001-522301	$281	$292	$168	$306
EMS Retirement	10122001-522304	$54,349	$119,191	$59,437	$117,628
Medical Insur-Active Employees	10122001-522818	$399,492	$405,642	$161,324	$412,130
Medical Insur-Retirees	10122001-522820	-	$8,908	$1,496	-
Dental Insur-Active Employees	10122001-522822	$15,432	$13,974	$4,695	$12,919
Insurance Buyback	10122001-522840	$2,000	$17,000	$9,023	$13,000
Life Insurance	10122001-522850	$2,346	$2,550	$1,266	$2,652
Travel Expenses	10122001-538014	$100	$100	$383	$250
Educational Expenses	10122001-538016	$25,500	$16,500	$15,705	$20,000
Uniforms And Other Clothing	10122001-540038	$22,000	$26,000	$8,816	$25,000
Services		$69,972	$82,875	$59,594	$101,306
Cleaning Services	10122001-530012	$2,600	$2,900	$2,901	$3,500
Medical Services	10122001-530024	$1,500	$1,500	$388	$1,500
Professional Services	10122001-530111	$5,000	$5,000	$2,925	$9,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Pooled Training Fund	10122001-530801	$2,375	$2,375	$2,375	$3,400
Telephone	10122001-532000	$10,910	$14,000	$14,000	$14,000
Water Fees	10122001-532012	$1,312	-	-	-
Motor Vehicles Maintenance	10122001-534010	$10,000	$25,000	$4,972	$25,000
Commun Equip. Maintenance	10122001-534012	$1,800	$1,800	$1,364	$1,800
Computer/Software Maintenance	10122001-534016	$14,900	$14,900	$18,127	$21,556
Maintenance Of General Equip	10122001-534018	$14,000	$11,000	$9,152	$16,000
Maintenance Of Buildings	10122001-534020	$4,000	$2,500	$1,887	$3,500
Advertising	10122001-538012	$250	$250	-	$250
Postage	10122001-538020	$200	$200	-	$200
Printing Expenses	10122001-538022	$600	$600	$320	$600
Licenses And Dues	10122001-538030	$525	$850	$1,184	$1,000
Capital Outlay		$36,587	$43,533	$42,780	$46,636
Non-Major Technology Reserve	10122001-530044	$14,087	$17,033	$17,033	$18,436
Computer Equipment	10122001-550002	-	-	$67	$200
Communication Equipment	10122001-550008	$8,000	$12,000	$343	$12,000
Medical And Laboratory Equip	10122001-550014	$10,500	$10,500	$24,806	$15,000
Safety Related Equipment	10122001-550024	$3,000	$1,500	-	-
Furniture And Furnishings	10122001-550026	$1,000	$2,500	$531	$1,000
Commodities		$87,350	$92,950	$59,888	$99,850
Office Materials & Supplies	10122001-540012	$900	$900	$1,091	$1,200
Janitorial Materials & Supp	10122001-540014	$400	$400	$673	$1,000
Elect Materials & Supplies	10122001-540018	$100	$100	$346	$100
Books And Publications	10122001-540020	$250	$250	$244	$250
Chemicals And Gases	10122001-540024	$2,200	$2,200	$1,200	$2,200
Motor Vehicle Materials & Supp	10122001-540028	$10,000	$10,000	$6,196	$10,000
Medical & Lab Materials & Supp	10122001-540030	$27,000	$27,000	$32,156	$35,000
General Hardware &	10122001-540032	$200	$200	$322	$200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Tools					
Fuels And Lubricants	10122001-540040	$46,000	$51,600	$17,660	$49,600
Safety Related Mat & Supp	10122001-540058	$100	$100	-	$100
Miscellaneous Expenses	10122001-580100	$200	$200	-	$200
Total Expenditures		**$2,764,001**	**$3,266,348**	**$1,799,095**	**$3,489,694**

Public Services - Summary

The Department Divisions that make up the Public Services portion of the Town's Operating Budget are as follows:

1. Public Services Administration

2. Streets & Highway Division

3. Tree Warden

4. Street Lighting

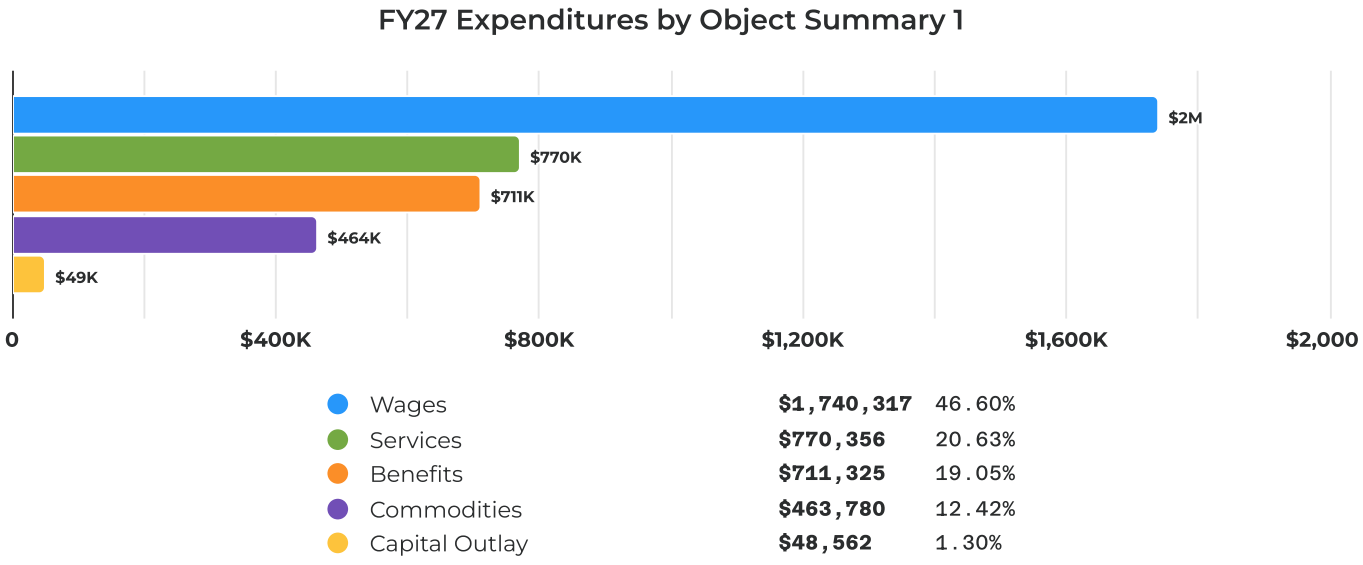
Department Headcount (FTE)

Public Services	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	Incr./(Decr.) Over Prior Year
Total Personnel	26.00	26.00	25.60	25.60	0.00

The Public Services Expenditure segment of the General Fund Budget for FY 2026-2027 is proposed to be $134,300 greater than the current fiscal year (3.73%), due to three major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $126,708.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$16,380.
- A proposed overall increase of $148,140 or 5.12% to support the Streets & Highway Division's Operating Budget.

Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$1,509,771	$1,613,609	$948,711	$1,664,573	$1,740,317
Benefits	$640,553	$727,705	$375,657	$688,734	$711,325
Services	$773,589	$747,937	$561,291	$703,398	$770,356
Capital Outlay	$41,638	$45,338	$28,309	$34,008	$48,562
Commodities	$476,450	$465,450	$373,028	$459,750	$463,780
Total Expenditures	**$3,442,002**	**$3,600,039**	**$2,286,995**	**$3,550,463**	**$3,734,340**

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2025 Adopted	FY 2025 Actual	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Public Services Administration	$519,213	$541,253	$577,765	$328,090	$580,731	$565,738
Streets And Highway Division	$2,761,229	$2,552,932	$2,854,815	$1,885,895	$2,802,272	$3,000,955
Tree Warden	$83,059	$51,216	$83,059	$25,362	$83,060	$83,247
Street Lighting	$78,500	$64,531	$84,400	$47,648	$84,400	$84,400
Total Expenditures	**$3,442,002**	**$3,209,931**	**$3,600,039**	**$2,286,995**	**$3,550,463**	**$3,734,340**

Public Services Administration

Division Breakdown & Personnel Summary

Department / Division Head — Richard Bourbonnais—PE, Director of Public Services

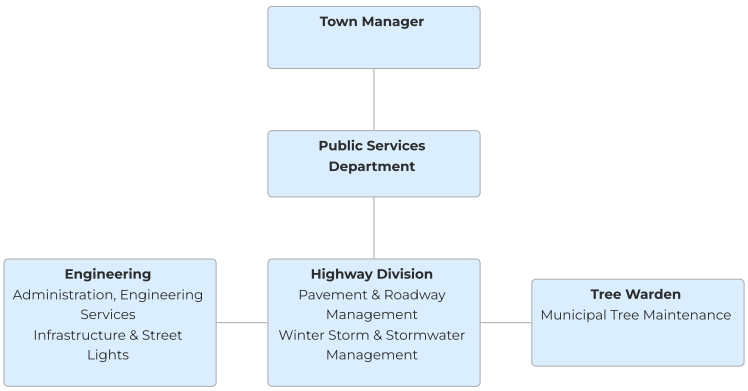
Division Summary	
Division Number	**Division Name**
10130001	**Public Services - Administration**
10130003	Streets & Highway Division
10130005	Tree Warden
10130007	Street Lighting

Department Headcount (FTE)					
Public Services Administration	**FY2023-24 Adopted**	**Fy2024-25 Adopted**	**FY2025-26 Adopted**	**FY2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	7.00	7.00	6.60	6.60	0.00

The Public Services Administration Department's total expenditures are proposed to decrease by -$12,027, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to decrease by -$6,283.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$10,855.

Public Services Dpt - Org Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Department of Public Services is to provide for the administration, planning, and design of all public works and utility enterprise fund programs and projects. Operations include engineering services; streets and highways; storm water management; street lighting; tree programs; bridges and dams; Onsite Wastewater Management Program; water, wastewater, and solid waste enterprise funds; and all associated capital improvement projects.

Functions

The Department of Public Services is separated into several divisions; Engineering, Street Lighting, Tree Warden, Highway, Water, Wastewater, and Solid Waste Divisions, as well as the Onsite Wastewater Management Program. Engineering is detailed below. Other Divisions are detailed in separate sections.

Engineering Division

The Engineering Division develops and manages the Town's infrastructure improvement program and assists other municipal Departments with engineering services on an as-needed basis. Duties include, but are not limited to:

- Engineering services, drafting, and surveying
- Roadway infrastructure pavement management program
- Municipal stormwater management program & MS4 reporting
- Municipal bridge management program
- Municipal dam management program
- Municipal building support services
- Town right-of-way (ROW) permitting and enforcement
- Preparation of Departmental bid specifications and procurement services
- Private land development engineering design review and construction oversight services
- Coordination with State of RI DOT projects within the Town
- Technical and construction support services for other Town departments

On-Site Wastewater Management Program

DPS Administration, is responsible for enforcing the mandatory On-Site Wastewater Management (OSWM) inspection program adopted by the Town Council in 2001, and oversight of all the remaining cesspools and On-site Wastewater Treatment Systems (OWTS), formerly known as ISDS, in Town. The goal of the OSWM program is to ensure that all OWTS in Town are inspected on a regular basis and all cesspools and failed OWTS are replaced and/or repaired in a timely manner. This program helps ensure the surface waters and groundwater resources of the Town are protected to the greatest extent possible.

The OSWM program includes approximately 6,300 private OWTS located within the community. The program ensures that all OWTS in Town are inspected on a regular basis. Property owners must hire a Town licensed on-site wastewater inspector familiar with OWTS operation and maintenance.

Beginning in the Fall of 2017, the OSWM program implemented a web-based online inspection portal, Carmody, for licensed OWTS inspectors to enter OWTS inspection data. The OWM program will review the web-based system over the course of the upcoming year to determine if any program changes are in order.

Duties include, but are not limited to:

- Mailing inspection and septic pumping notices to property owners with an OWTS

- Providing public outreach to assist property owners in property OWTS maintenance, repairs, and replacement
- Coordinate the Town's Community Septic System Loan Program (CSSLP) with the Finance Department and the Rhode Island Mortgage Finance Corporation (RIMFCA)
- Record Notice of Violations (NOVs) for failure to inspect or failure to repair an OWTS
- Release existing NOVs once NOVs are satisfied

Performance Measurements

FY 2025–2026 Priorities

Priorities - PDS (Admin.)
• Coordinate pavement overlay bidding for FY 2025-2026
• Old North Road – pavement overlay
• Evaluate and review trees scheduled for non-emergency removal
• Complete Pavement Management Plan
• Construction of the Fresh Meadow Culvert along Broad Rock Road
• Complete Green Hill Pond stormwater BMP construction
• Complete design for Suagatucket Road Culvert at the Saugatucket River to address flooding
• Begin review of the Saugatucket watershed for resiliency
• Work toward resiliency improvements in Matunuck and Green Hill

FY 2026–2027 Priorities

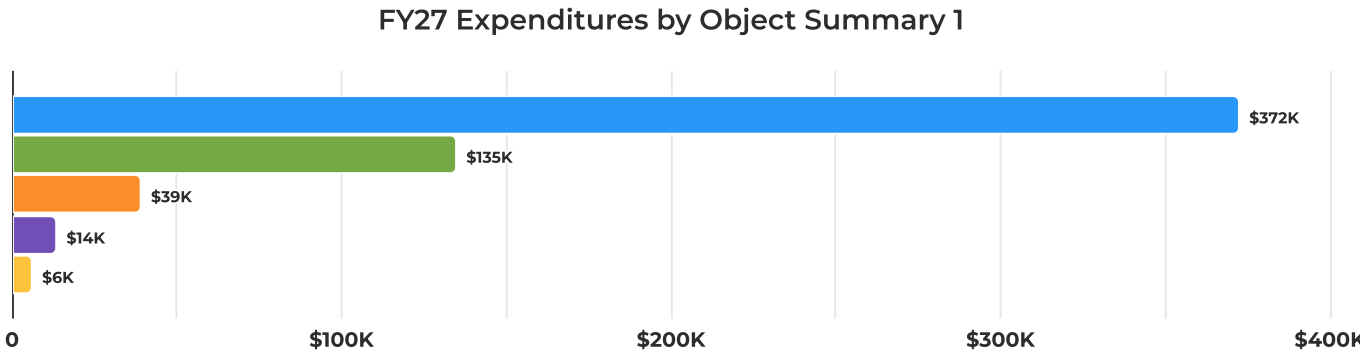
Proposed Priorities
• Gravely Hill Road, Phase 1 - pavement overlay
• Implement Pavement Management Plan FY 2027-2028
• Seek funding for Saugatucket River Culvert Improvement on Saugatuckt Road
• Seek funding for KErsey Road Sidewalk Improvements

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Physical alteration permits issued	83	50	48	90
Utility permits issued	56	56	60	70
Private road house #s assigned	6	27	20	25
# of licensed ROW contractors	50	53	45	60
Soil erosion permits	91	75	80	90
Contracts bid	15	9	12	15
Land development Inspections	250	250	220	250
Tree permit applications	1	4	12	10
Emergency tree removal/pruning	34	20	20	35
Non-emergency tree/stump/limb removal/pruning	160	175	120	150
# of 50W HPS (28W LED)	932	932	932	932
# of 100W HPS (51W LED)	45	45	45	45
# of 250W (190 W LED)	3	3	3	3
# of Other Streetlights	33	33	33	33
Total Streetlights	1,013	1013	1013	1,013

Summary of Expenditures, By Expense Type



Wages	**$372,239**	65.80%
Benefits	**$134,862**	23.84%
Services	**$38,847**	6.87%
Capital Outlay	**$13,660**	2.41%
Commodities	**$6,130**	1.08%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$330,844	$378,522	$226,694	$396,410	$372,239
Benefits	$119,906	$145,717	$76,643	$141,665	$134,862
Services	$50,805	$35,868	$7,729	$25,798	$38,847
Capital Outlay	$11,858	$11,858	$14,204	$11,658	$13,660
Commodities	$5,800	$5,800	$2,821	$5,200	$6,130
Total Expenditures	**$519,213**	**$577,765**	**$328,090**	**$580,731**	**$565,738**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Works		$519,213	$577,765	$328,090	$565,738
Wages		$330,844	$378,522	$226,694	$372,239
Full-Time Employees	10130001-511001	$322,312	$361,820	$209,210	$355,954
Overtime	10130001-511004	$1,100	$3,000	$1,098	$3,000
Retirement/Vacation Reimb.	10130001-511005	-	-	$8,935	-
Longevity	10130001-511006	$7,432	$13,702	$7,450	$13,285
Benefits		$119,906	$145,717	$76,643	$134,862
FICA	10130001-522250	$24,922	$27,191	$17,336	$28,205
Municipal Employees Retirement	10130001-522300	$42,984	$50,377	$29,100	$47,632
State Retirement Defined Cont.	10130001-522301	$3,583	$3,889	$2,148	$4,030
Medical Insur-Active Employees	10130001-522818	$36,537	$51,728	$21,685	$42,818
Medical Insur-Retirees	10130001-522820	-	-	$124	-
Dental Insur-Active Employees	10130001-522822	$2,684	$3,286	$1,398	$2,744
Insurance Buyback	10130001-522840	$6,125	$6,125	$4,246	$6,125
Life Insurance	10130001-522850	$372	$423	$243	$408
Travel Expenses	10130001-538014	$1,800	$1,800	$12	$1,800
Educational Expenses	10130001-538016	$300	$300	$101	$300
Uniforms And Other Clothing	10130001-540038	$599	$599	$250	$800
Services		$50,805	$35,868	$7,729	$38,847
Refuse Disposal	10130001-530014	$1,938	$1,938	$712	$1,742
Copy Machine Services	10130001-530064	$3,500	$3,500	$1,500	$3,300
Professional Services	10130001-530111	$4,275	$4,275	$352	$4,300
Pooled Training Fund	10130001-530801	$875	$875	$875	$875
Telephone	10130001-532000	$1,000	$1,000	$469	$1,100
Electricity	10130001-532004	$10,260	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Natural Gas	10130001-532008	$4,000	-	-	-
Wastewater Fees	10130001-532010	$210	-	-	-
Water Fees	10130001-532012	$467	-	-	-
Motor Vehicles Maintenance	10130001-534010	$3,000	$3,000	$71	$1,000
Office Equipment Maintenance	10130001-534014	$2,800	$2,800	-	$2,800
Computer/Softw are Maintenance	10130001-534016	$7,220	$7,220	$487	$11,220
Maintenance Of Buildings	10130001-534020	$9,000	$9,000	$2,834	$9,000
Advertising	10130001-538012	$510	$510	$250	$510
Printing Expenses	10130001-538022	$300	$300	-	$300
Licenses And Dues	10130001-538030	$1,450	$1,450	$180	$2,700
Capital Outlay		$11,858	$11,858	$14,204	$13,660
Non-Major Technology Reserve	10130001-530044	$11,658	$11,658	$11,658	$13,460
Office Equipment	10130001-550004	$200	$200	$46	$200
Furniture And Furnishings		-	-	$2,500	-
Commodities		$5,800	$5,800	$2,821	$6,130
Office Materials & Supplies	10130001-540012	$1,800	$1,800	$1,891	$1,800
Books And Publications	10130001-540020	$300	$300	-	$300
Bldg & Const Materials & Supp	10130001-540026	$200	$200	$50	$200
Motor Vehicle Materials & Supp	10130001-540028	$1,000	$1,000	$122	$1,000
Medical & Lab Materials & Supp	10130001-540030	$300	$300	-	$300
General Hardware & Tools	10130001-540032	$500	$500	-	$500
Fuels And Lubricants	10130001-540040	$1,500	$1,500	$758	$1,830
Miscellaneous Expenses	10130001-580100	$200	$200	-	$200
Total Expenditures		**$519,213**	**$577,765**	**$328,090**	**$565,738**

Streets and Highway Division

Division Breakdown & Personnel Summary

Department / Division Head — Scott Brown, Highway Superintendent

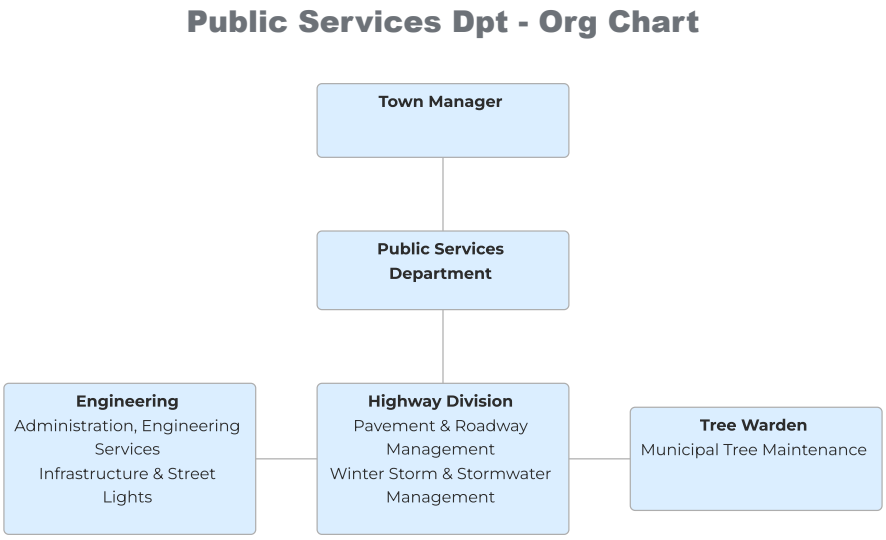
Division Summary	
Division Number	**Division Name**
10130001	Public Services - Administration
10130003	**Streets & Highway Division**
10130005	Tree Warden
10130007	Street Lighting

Department Headcount (FTE)					
Streets & Highway Division	**FY2023-24 Adopted**	**FY2024-25 Adopted**	**FY2025-26 Adopted**	**FY2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	19.00	19.00	19.00	19.00	0.00

The Public Streets & Highway Division's total expenditures are proposed to increase by $146,140, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $132,814.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$5,536.
- The Professional Services account is proposed to increase by $9,160 to $463,775, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Department of Public Services' Highway Division is to provide labor services, materials, and equipment for highway and drainage infrastructure maintenance and improvements to the Town's municipally owned streets, bridges, drainage infrastructure, and seven (7) municipally owned dams.

Functions

The Highway Division's duties include, but are not limited to:

- Municipal pavement management
- Municipal stormwater management
- Municipal winter storm response, including the sanding/salting and plowing of town streets and municipal parking lots, and clearing of designated municipal sidewalks
- Municipal roadway pothole repair and maintenance
- Municipal street sweeping
- Municipal gravel road grading
- Municipal right-of-way (ROW) tree and vegetation maintenance
- Minor striping of municipal roads and municipal parking lots
- Municipal traffic control and street identifier signs
- Municipal dam vegetation management and minor maintenance
- Municipal bridge and landfill inspections and maintenance
- Town vehicle fleet maintenance
- Town vehicle fuel supply operations
- Assist other Town departments on an as-needed basis with support services for small projects and/or where third party subcontractor work is not warranted.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue re-skinning of municipal regulatory street signs with high prismatic material, which meets Federal retro-reflectivity standards
• Performing winter storm management responsibilities, including sanding, salting, brining and plowing of town roads, municipal parking lots, and clearing snow from sidewalks adjacent to municipal properties
• Perform all expected department functions as outlined in the annual goals and objectives.
• Prepare roads in advance of pavement management (ex: stone sealing & microsurfacing)
• Mow and maintain the Rose Hill landfill perimeter, bulky waste area, and West Kingston Town dump perimeter.
• Mow all Town earthen dam impoundments
• Continue GPS inventory of all regulatory street signs
• Provide employee training on stormwater management, construction methods, safety, and materials
• Construction of miscellaneous municipal stormwater drainage projects, with emphasis on eliminating closed piping systems and constructing infiltration systems to minimize or eliminate point stormwater discharges
• Perform stormwater outfall inspections and sampling
• Continue the municipal arborist program, and continue to provide bucket truck safety training for all division employees
• Maintain Town vehicle and rolling stock fleet

• Perform the annual Matunuck Beach Road seawall sand replenishment
• Establish a stand-alone salt brine making operation with equipment for pretreatment of municipal paved roads and to prewet salt for deicing post-storm.

FY 2026–2027 Priorities

Proposed Priorities
• Perform winter storm management responsibilities, including sanding, salting, brining, and plowing of Town Roads, municipal parking lots, and sidewalks adjacent to municipal properties.
• Construct and maintain new and existing stormwater improvements on an as-needed basis
• Repair potholes and other roadway deficiencies on municipal roads on an as-needed basis
• Repair sidewalk deficiencies on municipal and state roads on an as-needed basis
• Sweep all town streets at least once per year to comply with DEM requirements.
• Perform grading to municipal gravel roads scheduled for maintenance
• Perform repairs to municipal paved roads scheduled for pavement preservation (ex: stone sealing)
• Perform roadside shoulder mowing on town roads during growing season.
• Perform road striping and pavement parking on municipal roads and municipal parking lots scheduled for maintenance on an as-needed basis
• Replace or repair damaged street and traffic control signs on town roads
• Mow all earthen Town dams at least once per year
• Mow Rose Hill landfill & West Kingston Town dump perimeters and drainage swales in the fall of each year.

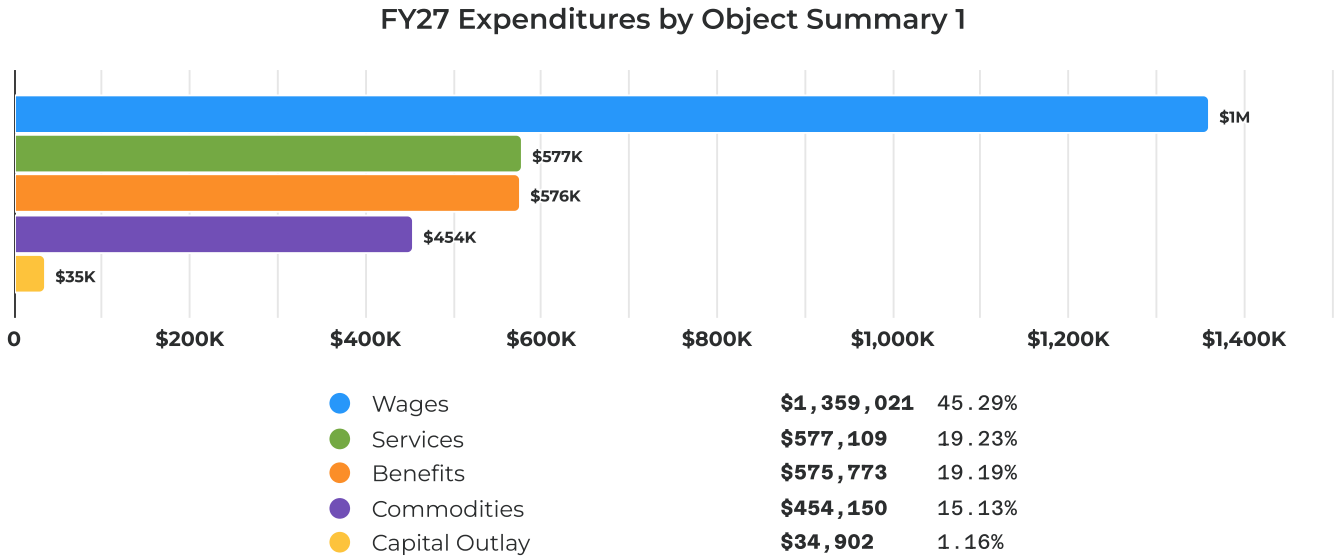
• Perform routine maintenance and repairs to all Town vehicles and equipment to ensure safe and operable vehicles and equipment in support of Town operations.
• Assist other Town Departments on an as-needed basis with projects that require light and/or heavy equipment operations.
• Provide and coordinate safety training to Highway Division staff on an as-needed basis. This will be additionally enhanced by in-house training provided by the TRUST training library.
• Continue to operate the salt brine system for municipal paved roadways and parking lots during winter storm operations
• Perform the annual Matunuck Beach Road seawall sand replenishment
• Continue the in-house tree trimming program, to leverage the newly acquired arborist truck and new arborist personnel
• Continue to decrease winter sand usage as we fully migrate to salt brine and prewet systems on dump trucks to alleviate the amount of sweepings generated from sanding/salt operations and catch basin cleanings.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Catch basins cleaned	211	183	200	200
Catch basins inspected	2,714	2,653	2,700	2,700
Number of drainage outfalls cleaned	658 lf	984 lf	800 lf	800 lf
Number of drainage outfalls marked	9	4	6	10
Municipal Road Miles	151	151	151	151
Private Road Miles	75	75	75	75
Road miles swept	151	151	151	151
School Dept properties (parking lots and driveways) swept	0	0	0	0
Tons of sweeping spoils disposed of	368	416	400	375
Town road miles graded	33	12	30	30
Private road miles graded*	0	0	0	0
Road miles crack sealed	4.5	4.5	5	5
Road miles of stone sealed and micro-surfaced	5.5	5.6	5.5	6
Road miles restriped	0	33	33	33
Callback Events - General	38	26	35	30
Callback Events — Winter Storm Operations	7	6	10	11
Road miles salted/sanded	149	150	150	150
Road miles plowed (1)	163	151	151	151
Dedicated Sand/Salt Routes	11	11	11	11
Dedicated Plow Routes	22	22	22	22
Winter Storm Operation Overtime Hrs	1.660	3910	1600	1600
Tons of Deicing Sand	0	0	0	0
Tons of Road Salt	1,377	1,167	1,500	1,500
Gallons of Salt Brine	1,250	5,700	7,500	8,000
Resident Concerns – general	211	162	200	300
Resident Concerns – tree	90	77	75	75

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$1,170,047	$1,226,207	$717,036	$1,259,283	$1,359,021
Benefits	$519,968	$581,309	$298,633	$546,389	$575,773
Services	$574,284	$557,669	$485,915	$523,200	$577,109
Capital Outlay	$29,780	$33,480	$14,105	$22,350	$34,902
Commodities	$467,150	$456,150	$370,207	$451,050	$454,150
Total Expenditures	**$2,761,229**	**$2,854,815**	**$1,885,895**	**$2,802,272**	**$3,000,955**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Works		$2,761,229	$2,854,815	$1,885,895	$3,000,955
Wages		$1,170,047	$1,226,207	$717,036	$1,359,021
Full-Time Employees	10130003-511001	$1,074,990	$1,119,328	$639,025	$1,248,887
Overtime	10130003-511004	$70,000	$70,000	$54,911	$70,000
Retirement/Vacation Reimb.	10130003-511005	-	-	$593	-
Longevity	10130003-511006	$25,057	$36,879	$22,506	$40,134
Benefits		$519,968	$581,309	$298,633	$575,773
FICA	10130003-522250	$82,735	$82,099	$53,618	$101,901
Municipal Employees Retirement	10130003-522300	$143,398	$153,130	$88,986	$166,887
State Retirement Defined Cont.	10130003-522301	$12,375	$12,462	$7,250	$14,463
Medical Insur-Active Employees	10130003-522818	$207,270	$250,780	$115,560	$232,566
Medical Insur-Retirees	10130003-522820	$42,671	$51,472	$14,344	$22,000
Dental Insur-Active Employees	10130003-522822	$10,125	$11,532	$4,304	$10,211
Insurance Buyback	10130003-522840	$10,250	$8,250	$6,424	$12,500
Life Insurance	10130003-522850	$1,244	$1,183	$1,062	$1,244
Travel Expenses	10130003-538014	$2,100	$2,600	-	$2,200
Educational Expenses	10130003-538016	$800	$800	$85	$800
Uniforms And Other Clothing	10130003-540038	$7,000	$7,000	$7,000	$11,000
Services		$574,284	$557,669	$485,915	$577,109
Cleaning Services	10130003-530012	$4,200	$4,700	$1,607	$4,200
Refuse Disposal	10130003-530014	$3,500	$3,900	$2,070	$3,900
Internet Access	10130003-530066	$1,500	$1,500	$725	$1,500
Professional Services	10130003-530111	$439,566	$454,615	$397,952	$463,775
Pooled Training Fund	10130003-530801	$2,375	$2,375	$2,375	$2,375
Telephone	10130003-532000	$2,322	$2,400	$1,019	$2,400

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Fuel - Oil	10130003-532002	$25,000	-	-	-
Electricity	10130003-532004	$16,713	-	-	-
Water Fees	10130003-532012	$1,435	-	-	-
Propane	10130003-532014	$6,300	-	-	-
Motor Vehicles Maintenance	10130003-534010	$22,000	$25,000	$19,595	$30,000
Motor Vehicle Car Washes	10130003-534011	-	$2,500	$654	$2,500
Computer/Softw are Maintenance	10130003-534016	$12,950	$22,900	$52,764	$27,230
Asset Management Software	10130003-534017	$9,000	$9,000	-	$9,000
Maintenance Of General Equip	10130003-534018	$15,000	$15,000	$1,077	$17,000
Maintenance Of Buildings	10130003-534020	$8,000	$8,000	$5,424	$8,500
Advertising	10130003-538012	$200	$200	-	$200
Printing Expenses	10130003-538022	$200	$200	-	$200
Rents	10130003-538028	$2,000	$2,000	-	$2,000
Licenses And Dues	10130003-538030	$2,023	$3,379	$654	$2,329
Capital Outlay		$29,780	$33,480	$14,105	$34,902
Non-Major Technology Reserve	10130003-530044	$10,480	$11,130	$11,130	$12,552
Computer Equipment	10130003-550002	$10,000	-	-	-
Office Equipment	10130003-550004	$300	$350	$350	$350
General Equipment & Machinery	10130003-550006	$4,500	$15,000	$2,625	$15,000
Construction Equipment	10130003-550010	$4,000	$6,500	-	$6,500
Furniture And Furnishings	10130003-550026	$500	$500	-	$500
Commodities		$467,150	$456,150	$370,207	$454,150
Office Materials & Supplies	10130003-540012	$1,400	$1,400	$500	$1,400
Janitorial Materials & Supp	10130003-540014	$1,000	$1,000	$500	$1,000
Elect Materials & Supplies	10130003-540018	$2,500	$2,500	-	$1,000
Books And Publications	10130003-540020	$150	$150	-	$150
Agri Materials & Supplies	10130003-540022	$2,000	$2,000	$750	$2,000
Road Salt	10130003-540023	$135,000	$130,000	$130,000	$130,000
Chemicals And Gases	10130003-540024	$3,500	$4,000	$1,500	$3,500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Road Sand	10130003-540025	$20,000	$15,000	-	$15,000
Bldg & Const Materials & Supp	10130003-540026	$81,000	$80,000	$33,118	$80,000
Motor Vehicle Materials & Supp	10130003-540028	$65,000	$65,000	$71,812	$65,000
Medical & Lab Materials & Supp	10130003-540030	$200	$200	-	$200
General Hardware & Tools	10130003-540032	$8,500	$8,500	$6,450	$8,500
Signage Materials & Supplies	10130003-540034	$19,000	$19,000	$16,593	$19,000
Equipment & Machine Parts	10130003-540036	$39,500	$39,000	$29,976	$39,000
Fuels And Lubricants	10130003-540040	$85,000	$85,000	$77,081	$85,000
HVAC Materials & Supplies	10130003-540050	$200	$200	-	$200
Photographic Materials & Supp	10130003-540052	$200	$200	-	$200
Safety Related Mat & Supp	10130003-540058	$3,000	$3,000	$1,927	$3,000
Total Expenditures		**$2,761,229**	**$2,854,815**	**$1,885,895**	**$3,000,955**

Tree Warden

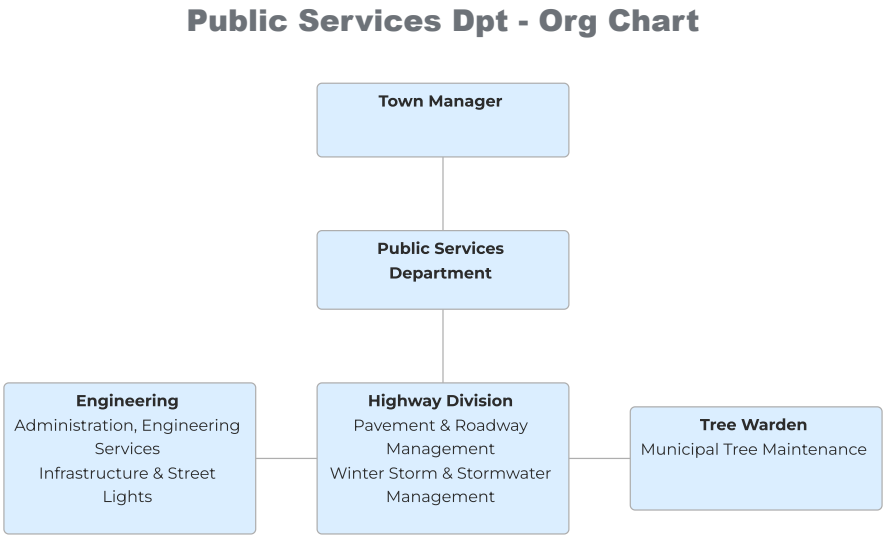
Division Breakdown & Personnel Summary

Department / Division Head — William Wallace, Tree Warden

Division Summary	
Division Number	**Division Name**
10130001	Public Services - Administration
10130003	Streets & Highway Division
10130005	**Tree Warden**
10130007	Street Lighting

The Tree Warden's total expenditures are proposed to increase by $188, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Department of Public Services is to provide for the administration, planning, and design of all public works and utility enterprise fund programs and projects. Operations include engineering services; streets and highways; storm water management; street lighting; tree programs; bridges and dams; Onsite Wastewater Management Program; water, wastewater, and solid waste enterprise funds; and all associated capital improvement projects.

Functions

The Department of Public Services is separated into several divisions. The Engineering Division, inclusive of Street Lighting, and the Tree Warden are detailed below. Other divisions, such as the Highway, Water, Wastewater, and Solid Waste Divisions, as well as the Onsite Wastewater Management Program are detailed separately.

Tree Warden

The Town Tree Warden is responsible for the oversight and overall care of trees located within municipal right-of-ways and on Town property. Duties include, but are not limited to:

- Perform emergency tree removal/pruning on an as-needed basis
- Perform inspections in response to complaints to determine if tree removal/pruning is warranted.
- Review Tree Permit applications for removals and/or pruning of Town trees by third parties.
- Coordinate and oversee overhead utility pruning program
- Oversee Town tree planting activities
- Oversee tree pruning activities by Highway Division staff
- Attend Tree Board meetings on an as-needed basis

Performance Measurements

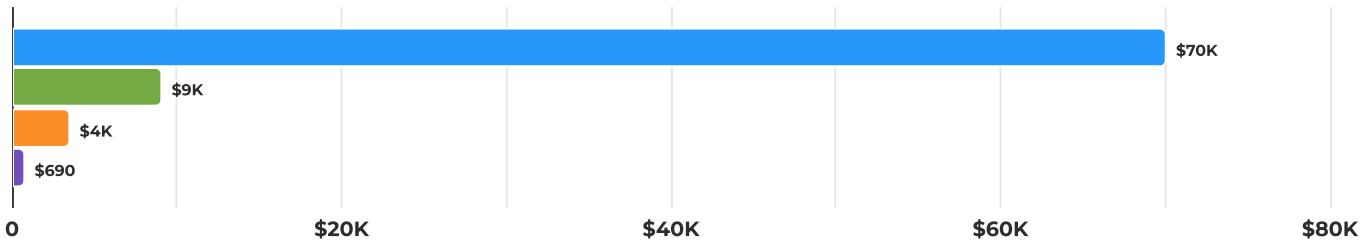
FY 2025–2026 Priorities

Priorities — Tree Warden
• Perform emergency tree removals & pruning on an as-needed basis
• Review Tree Permit applications
• Oversee Highway Division tree pruning activities
• Oversee National Grid third party arborist overhead utility line trimming activities

FY 2026–2027 Priorities

Priorities — Tree Warden
• Perform emergency tree removals & pruning on an as-needed basis
• Review Tree Permit applications
• Oversee Highway Division tree pruning activities
• Oversee National Grid third party arborist overhead utility line trimming activities

Summary of Expenditures, By Expense Type



Services	**$70,000**	84.09%
Wages	**$9,057**	10.88%
Commodities	**$3,500**	4.20%
Benefits	**$690**	0.83%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$8,880	$8,880	$4,981	$8,880	$9,057
Benefits	$679	$679	$381	$680	$690
Services	$70,000	$70,000	$20,000	$70,000	$70,000
Commodities	$3,500	$3,500	-	$3,500	$3,500
Total Expenditures	**$83,059**	**$83,059**	**$25,362**	**$83,060**	**$83,247**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Works		$83,059	$83,059	$25,362	$83,247
Part-Time Salaries	10130005-511002	$8,880	$8,880	$4,981	$9,057
FICA	10130005-522250	$679	$679	$381	$690
Arborist Services	10130005-530076	$40,000	$40,000	-	$40,000
Professional Services	10130005-530111	$30,000	$30,000	$20,000	$30,000
Agri Materials & Supplies	10130005-540022	$3,500	$3,500	-	$3,500
Total Expenditures		**$83,059**	**$83,059**	**$25,362**	**$83,247**

Street Lighting

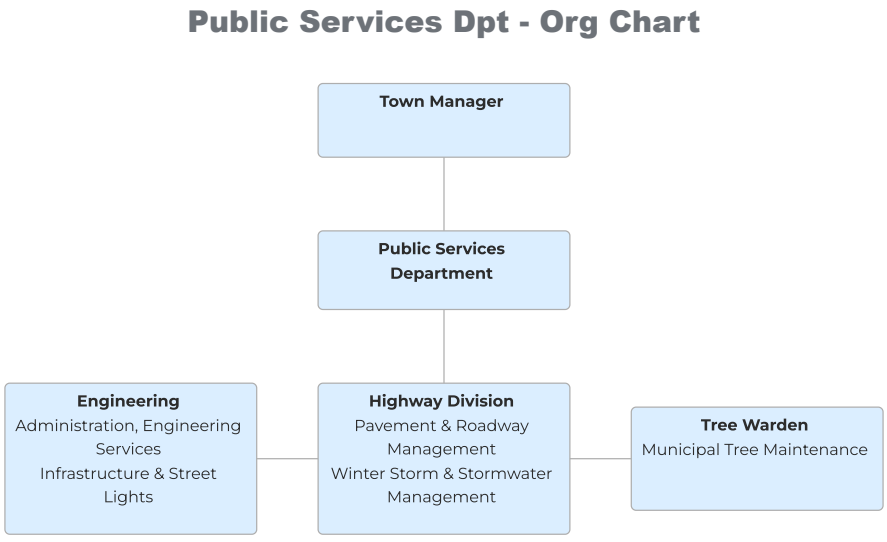
Division Breakdown & Personnel Summary

Department / Division Head — Richard J. Bourbonnais—PE, Director of Public Services

Division Summary	
Division Number	**Division Name**
10130001	Public Services - Administration
10130003	Streets & Highway Division
10130005	Tree Warden
10130007	**Street Lighting**

Street Lighting's total expenditures are proposed to remain unchanged, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Department of Public Services is to provide for the administration, planning, and design of all public works and utility enterprise fund programs and projects. Operations include engineering services; streets and highways; storm water management; street lighting; tree programs; bridges and dams; Onsite Wastewater Management Program; water, wastewater, and solid waste enterprise funds; and all associated capital improvement projects.

Functions

The Department of Public Services is separated into several divisions. The Engineering Division, inclusive of Street Lighting, and the Tree Warden are detailed below. Other divisions, such as the Highway, Water, Wastewater, and Solid Waste Divisions, as well as the Onsite Wastewater Management Program are detailed separately.

Street Lights

The Engineering Division is also responsible for overseeing the Town's street lighting program, which includes streetlights on State roads (except interstate 'cobra' lighting), Town roads, municipal parking lots, and warning lights such as flashing lights in school zones.

The Town took ownership of all streetlights in the Town as of September 25, 2020, whereby the Town's LED street lighting contractor (SIEMENS) completed all utility pole streetlight conversions to LED as of January 2022. All converted streetlights on State roads have been conveyed to the RI Department of Transportation (RIDOT) in March 2024 for ownership and maintenance. State road streetlights comprise approximately 30% of the total Town street lighting inventory.

Duties include, but are not limited to:

- Responsible for maintenance of streetlights on town-owned roads

Coordinate the repair of ornamental lighting in Downtown Wakefield and municipal parking lot lighting by the Highway Division on an as-needed basis.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$78,500	$84,400	$47,648	$84,400	$84,400
Total Expenditures	**$78,500**	**$84,400**	**$47,648**	**$84,400**	**$84,400**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Works		$78,500	$84,400	$47,648	$84,400
Services		$78,500	$84,400	$47,648	$84,400
Street Lighting	10130007-532006	$56,000	$56,000	$33,885	$56,000
Street Light Maintenance	10130007-534000	$22,500	$28,400	$13,762	$28,400
Total Expenditures		**$78,500**	**$84,400**	**$47,648**	**$84,400**

Leisure Services - Summary

The Department Divisions that make up the Leisure Services portion of the Town's Operating Budget are as follows:

1. Recreation Department Administration

2. Park Maintenance Division

3. Athletics Program

4. Aquatics Program

5. Leisure Services Program

6. Creative Activities Program

7. Harbor Patrol / Natural Resources

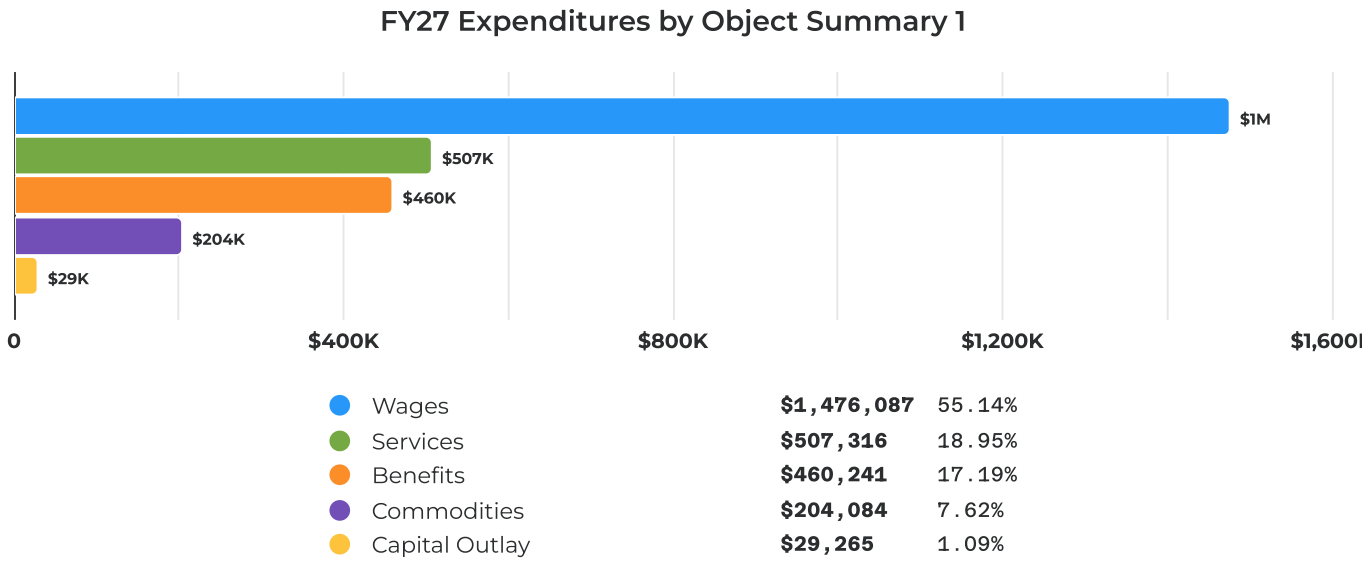
Department Headcount (FTE)

Leisure Services	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	Incr./(Decr.) Over Prior Year
Total Personnel	21.29	21.29	22.29	22.29	0.00

The Leisure Services Expenditure segment of the General Fund Budget for FY 2026-2027 is proposed to be $211,045 greater than the current fiscal year (8.56%), due to five major factors including:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $98,443.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $1,611.
- A proposed overall increase of $28,253 or 8.04% to support the Recreation Administration's Operating Budget.
- A proposed overall increase of $105,843 or 8.41% to support the Park Maintenance Division's Operating Budget.
- A proposed overall increase of $24,190 or 26.29% to support the Natural Resource Officer's Operating Budget.

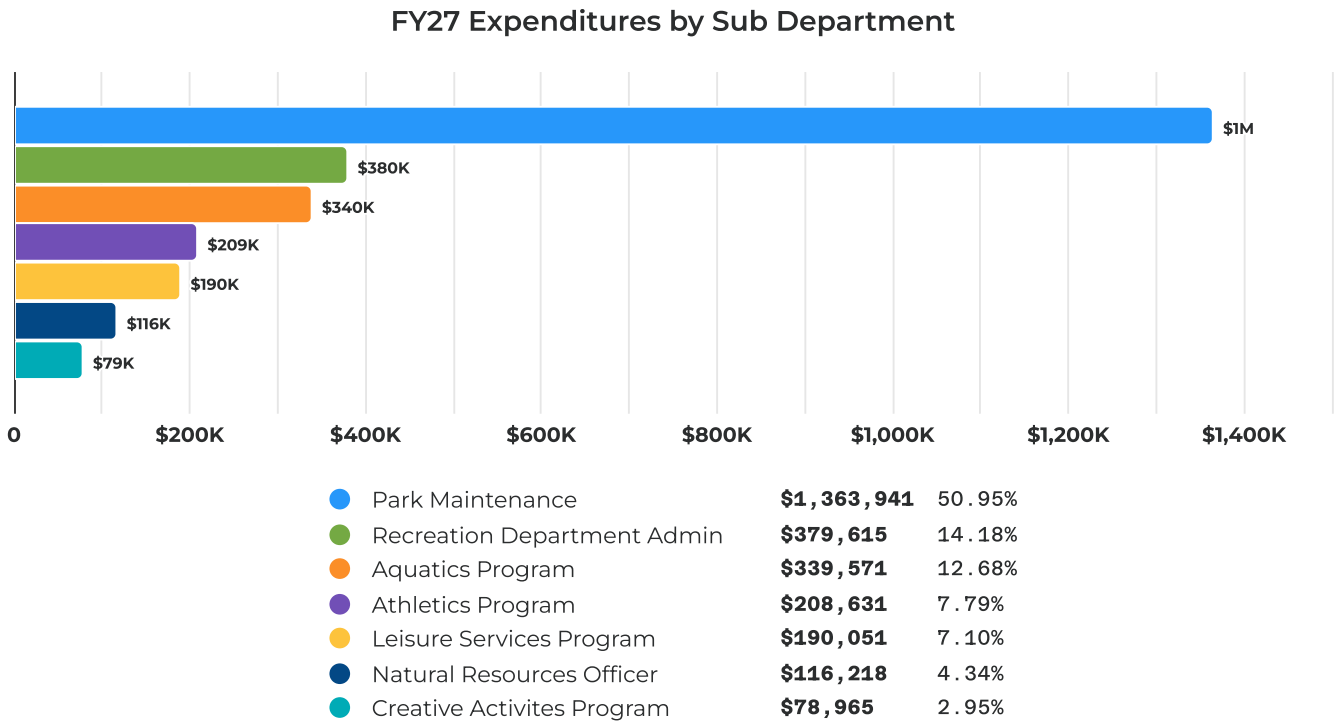
Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$1,311,980	$1,377,644	$821,831	$1,355,538	$1,476,087
Benefits	$421,487	$458,630	$238,569	$456,933	$460,241
Services	$629,255	$415,959	$418,302	$439,884	$507,316
Capital Outlay	$21,775	$26,444	$18,056	$25,915	$29,265
Commodities	$184,311	$187,271	$114,715	$179,894	$204,084
Total Expenditures	**$2,568,808**	**$2,465,948**	**$1,611,474**	**$2,458,164**	**$2,676,993**

Expenditures by Sub Department



Expenditures by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Recreation Department Admin	$316,601	$351,362	$213,833	$362,338	$379,615
Park Maintenance	$1,363,132	$1,258,098	$766,391	$1,289,192	$1,363,941
Athletics Program	$218,997	$207,131	$178,845	$193,845	$208,631
Aquatics Program	$327,386	$315,583	$211,509	$290,624	$339,571
Leisure Services Program	$165,440	$157,804	$145,406	$138,066	$190,051
Creative Activites Program	$89,740	$83,942	$39,545	$84,521	$78,965
Natural Resources Officer	$87,513	$92,028	$55,945	$99,578	$116,218
Total Expenditures	**$2,568,808**	**$2,465,948**	**$1,611,474**	**$2,458,164**	**$2,676,993**

Recreation Department - Administration

Division Breakdown & Personnel Summary

Department / Division Head — Theresa L. Murphy—CPRE, Director of Leisure Services

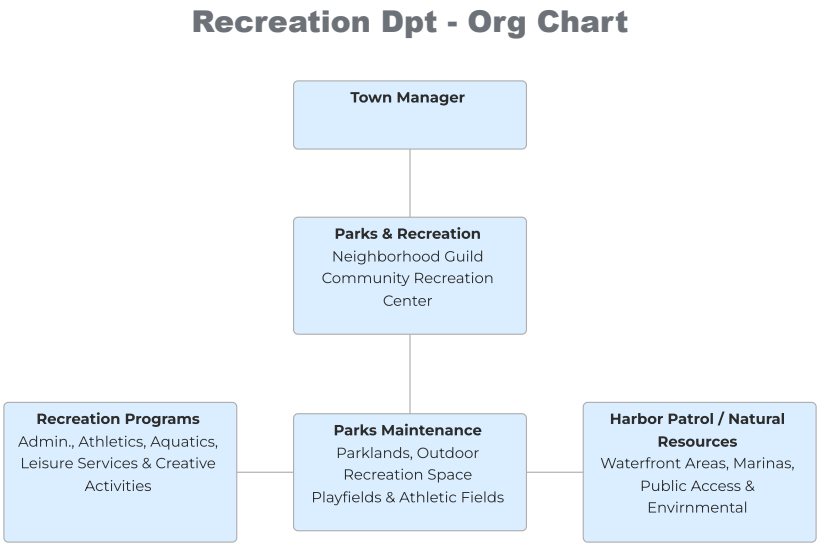
Division Summary	
Division Number	**Division Name**
10140001	**Recreation Department — Administration**
10140003	Park Maintenance Division
10140005	Athletics Program
10140007	Aquatics Program
10140009	Leisure Services Program
10140013	Creative Activities Program
10140090	Natural Resources Officer

Division Headcount (FTE)					
Recreation Department Administration	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	11.29	11.29	11.29	11.29	0.00

The Recreation Administration's total expenditures are proposed to increase by $28,253, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $7,675.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $12,786.
- The Computer / Software Maintenance account is proposed to increase by $3,212 to $12,890, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Parks and Recreation Department serves the community by providing enriching recreation experiences and quality facilities. The objective of the Department is to provide a well-rounded and balanced leisure services program for all segments of the community by striving to attain the following objectives:

- Promote health and wellness through programs that encourage active lifestyles
- Connect all citizens to the community through increased cultural unity by offering programs and facilities that encourage inclusion and participation.
- Promote life-long learning through recreational and cultural programs
- Protect and maintain environmental resources
- Develop facilities that will improve the livability of the community, including recreation facilities, parks, open space, greenways, multi-use paths, and diverse play spaces.
- Facilitate community problem-solving
- Strengthen the community image and sense of place
- Maintain a high level of customer service to all patrons
- Ensure the Department is both citizen and professionally driven by the consistent use of program and facility evaluations, and community-wide surveys

Functions

he Parks and Recreation Department is responsible for the planning, organization, and administration of all Town-sponsored recreational programs and facilities. The Department operates through several divisions that collectively support a wide range of services, including the following.

Administration

- Provide overall leadership and management of year-round recreational programs and facilities serving residents of all ages.
- Oversee short- and long-term fiscal operations, including the annual operating budget, daily accounts receivable and payable, deposits, and account reconciliation.
- Recruit, hire, and supervise part-time and seasonal staff supporting athletics, aquatics, day camps, and community-wide programs.
- Utilize recreation management software to support program delivery, facility scheduling, registrations, and rentals.
- Develop the annual Capital Improvement Program in coordination with the Town Manager’s Office.
- Manage a workforce of 19 full-time employees and approximately 200 part-time and seasonal staff.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Develop a long-term succession plan for Parks Division management.
• Complete Construction of Old Mountain Field Park Improvement project
• Complete Noyes Farm trail development and parking lot construction per Noyes Farm Open Space Management Plan.
• Complete Tuckertown Park and Fagan Park Playground Improvement projects funded by ARPA
• Establish a long-term facility plan for Town Beach amenities to respond to coastal erosion and receding shoreline – specifically, relocating playground, shade structures, and scenic pier overlook.
• Complete Broad Rock Middle School Tennis Court Rehabilitation Project funded by ARPA
• Implement a horticultural plan for flower beds in parks, at public buildings and common areas maintained by the Parks Division
• Continue to grow girls' 7th-10th grade participation numbers in the youth basketball program.
• Partner with SK School Department to further youth programming like eSports, theater, and cultural arts
• Enhance Program Quality and Variety by introducing at least two new program offerings that focus on different aspects of youth development, such as environmental education or STEM
• Advertise for youth programming, classes, and camps more actively and effectively.
• Further enhance the training Discovery Camp staff receive prior to the start of summer.
• Develop a consistent survey method using CivicRec to seek feedback from participants and to utilize when reviewing and planning future programs.

• Increase participation for women and co-edu softball leagues for summer and fall
• Seek outside sponsorship for adult and youth leagues to offset the cost of the program and maintain affordability.
• Explore interest in a volunteer to oversee weekend drop-in pickleball and tennis times to assist with rules and game play
• Create and implement a drop in policy for outdoor court use for pickleball and tennis

FY 2026–2027 Priorities

Proposed Priorities
• Implement a document management module into CivicRec Recreation Management Software for more efficient operations.
• Identify and schedule appropriate professional development opportunities for staff
• Complete a site study and revised master plan for the Town Beach property to address future relocation/redesign of amenities threatened by coastal erosion
• Complete the Noyes Farm Development project
• Expand outdoor recreation programming
• Support the efforts of SK USA 250th Committee with programs acknowledging the country's semi-quincentennial
• Increase use of web-based facility inspection and work order software
• Develop MOU's for field usage with youth sports leagues including Little League, Lacrosse, and Soccer.
• Develop a park-wide tree management and replacement plan

• Continue to develop and expand staff knowledge of CivicRec to better serve the community
• Focus on adult recreational leagues and growing attendance 5% (softball, tennis, pickleball)
• Implement document management module into CivicRec Recreation Management Software for more efficient operations
• Identify and schedule appropriate professional development opportunities for staff
• Complete a site study and revised master plan for the Town Beach property to address future relocation/redesign of amenities threatened by coastal erosion
• Complete the Noyes Farm Development project
• Expand outdoor recreation programming

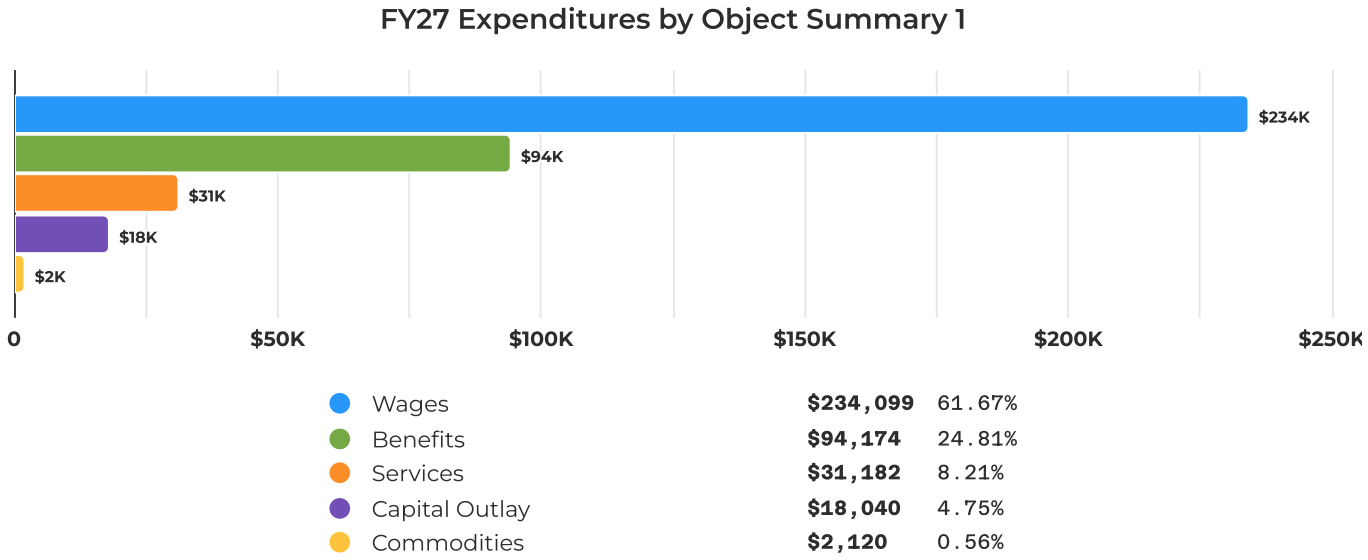
Department Statistics

FY 2024-25 through FY 2026-27

Recreation Division Description	FY2024-25 Actual	FY2025-26 Anticipated	FY2026-27 Projected
Total Classes/Programs offered	325	350	335
Total Program Participants	12,450	13000	12,500
New Classes Offered	20	20	18
% of Classes Completed	85%	85%	85%
Beach Transferrable Passes Sold	135	140	160
Beach Resident Seasonal Passes Sold	1,350	1500	1,300
Beach non-Resident Season Passes sold	165	175	150

Parks Division Description	FY2024-25 Projected	FY2025-26 Anticipated	FY2026-27 Anticipated
Total Park Acreage	675	675	675
Park Acreage/Full-Time Park Staff	64.3	61.3	75
Acreage of Turf Maintained	103	103	103
Weekly Staff Hours for Mowing/Landscaping	245	210	200
Mutt Mitt Dispensers Maintained	50	52	52
Weekly Staff Hours for Garden Maintenance/Pruning/Weeding	18	32	42
Response Time for Damage or Vandalism Repair	24-48 hrs	<24hrs	<24 hrs
Frequency of Park/Playground Inspections	8 wks	6wks	4wks
Park Facility Reservations	7,017	7,200	7,200
Total Hours Reserved or Rented	22,000	24,000	25,000
Park Rental Income	$51,451	$43,000	$51,000

Summary of Expenditures, By Expense Type



The Parks & Recreation Department is funded through revenues from the General Fund, as well as the Peace Dale Office Building (PDOB), the Neighborhood Guild, and the Recreation Center. This section details the General Fund. The latter three funds are each detailed separately within the budget document.

The Parks and Recreation Department employs a staff of 19 full-time equivalent employees and over 150 part-time and seasonal employees and independent contractors who work out of the Neighborhood Guild, the Recreation Center, PDOB, or in one of our many parks.

The South Kingstown Recreation Commission, a five-member policy board appointed by the Town Council, is responsible for overseeing policy adherence and development for the Parks and Recreation Department. The Leisure Services Director is responsible for daily administration of all Department operations.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$213,776	$226,424	$128,204	$225,266	$234,099
Benefits	$69,091	$81,388	$51,235	$95,165	$94,174
Services	$19,950	$25,980	$19,143	$25,007	$31,182
Capital Outlay	$11,665	$15,450	$14,250	$15,350	$18,040
Commodities	$2,120	$2,120	$1,000	$1,550	$2,120
Total Expenditures	**$316,601**	**$351,362**	**$213,833**	**$362,338**	**$379,615**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$316,601	$351,362	$213,833	$379,615
Wages		$213,776	$226,424	$128,204	$234,099
Full-Time Employees	10140001-511001	$210,406	$220,547	$125,084	$227,309
Overtime	10140001-511004	$800	$800	$452	$1,000
Retirement/Vacation Reimb.	10140001-511005	-	-	$243	-
Longevity	10140001-511006	$2,570	$5,078	$2,425	$5,790
Benefits		$69,091	$81,388	$51,235	$94,174
FICA	10140001-522250	$16,106	$16,189	$9,534	$17,708
Municipal Employees Retirement	10140001-522300	$24,099	$26,104	$17,226	$26,045
State Retirement Defined Cont.	10140001-522301	$2,425	$2,461	$1,434	$2,623
Medical Insur-Active Employees	10140001-522818	$18,713	$26,731	$20,104	$41,507
Dental Insur-Active Employees	10140001-522822	$1,751	$1,807	$1,046	$2,096
Insurance Buyback	10140001-522840	$4,000	$6,000	$1,146	$2,000
Life Insurance	10140001-522850	$296	$296	$170	$296
Travel Expenses	10140001-538014	$600	$600	-	$700
Educational Expenses	10140001-538016	$900	$1,000	$575	$1,000
Uniforms And Other Clothing	10140001-540038	$200	$200	-	$200
Services		$19,950	$25,980	$19,143	$31,182
Copy Machine Services	10140001-530064	$1,250	$1,250	$668	$1,200
Professional Services	10140001-530111	$1,700	$900	$600	$900
Pooled Training Fund	10140001-530801	$875	$875	$875	$875
Telephone	10140001-532000	$275	-	-	-
Computer/Software Maintenance	10140001-534016	$2,938	$9,678	$9,677	$12,890
Asset Management Software	10140001-534017	$4,392	$4,392	-	$4,612

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Advertising	10140001-538012	$410	$410	$410	$500
Postage	10140001-538020	$1,000	$1,000	-	$500
Printing Expenses	10140001-538022	$4,150	$4,500	$4,500	$6,500
Licenses And Dues	10140001-538030	$2,960	$2,975	$2,413	$3,205
Capital Outlay		$11,665	$15,450	$14,250	$18,040
Non-Major Technology Reserve	10140001-530044	$10,465	$14,250	$14,250	$16,840
Office Equipment	10140001-550004	$1,200	$1,200	-	$1,200
Commodities		$2,120	$2,120	$1,000	$2,120
Office Materials & Supplies	10140001-540012	$1,400	$1,400	$1,000	$1,400
Rec Materials & Supplies	10140001-540016	$120	$120	-	$120
Miscellaneous Expenses	10140001-580100	$600	$600	-	$600
Total Expenditures		**$316,601**	**$351,362**	**$213,833**	**$379,615**

Park Maintenance Division

Division Breakdown & Personnel Summary

Department / Division Head, Rex Eberly, Deputy Director / Parks Superintendent

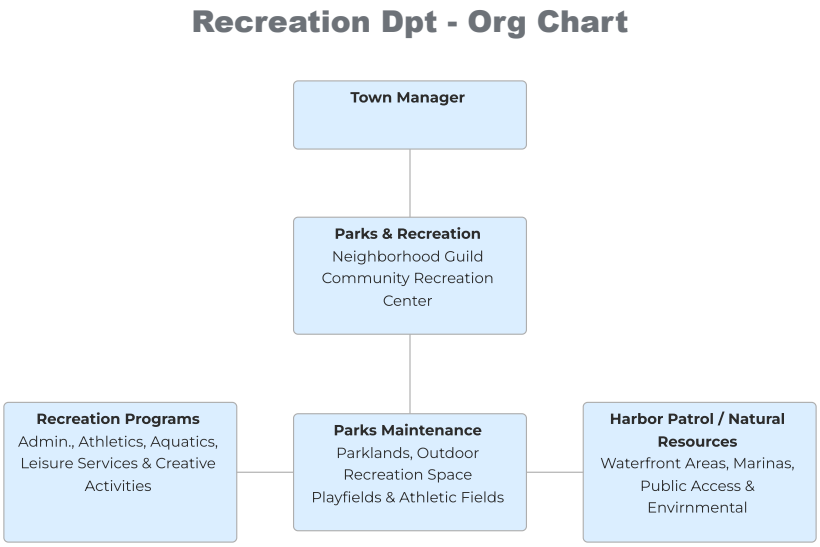
Division Summary	
Division Number	**Division Name**
10140001	Recreation Department — Administration
10140003	**Park Maintenance Division**
10140005	Athletics Program
10140007	Aquatics Program
10140009	Leisure Services Program
10140013	Creative Activities Program
10140090	Natural Resources Officer

Department Headcount (FTE)					
Park Maintenance Division	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	9.00	9.00	10.00	10.00	0.00

The Park Maintenance Division's total expenditures are proposed to increase by $105,843, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $43,382.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$9,960.
- The Professional Services account is proposed to increase by $42,680 to $44,455, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The Parks and Recreation Department serves the community by providing enriching recreation experiences and quality facilities. The objective of the Department is to provide a well-rounded and balanced leisure services program for all segments of the community by striving to attain the following objectives:

- Promote health and wellness through programs that encourage active lifestyles
- Connect all citizens to the community through increased cultural unity by offering programs and facilities that encourage inclusion and participation.
- Promote life-long learning through recreational and cultural programs
- Protect and maintain environmental resources
- Develop facilities that will improve the livability of the community, including recreation facilities, parks, open space, greenways, multi-use paths, and diverse play spaces.
- Facilitate community problem-solving
- Strengthen the community image and sense of place
- Maintain a high level of customer service to all patrons
- Ensure the Department is both citizen and professionally driven by the consistent use of program and facility evaluations, and community-wide surveys

Functions

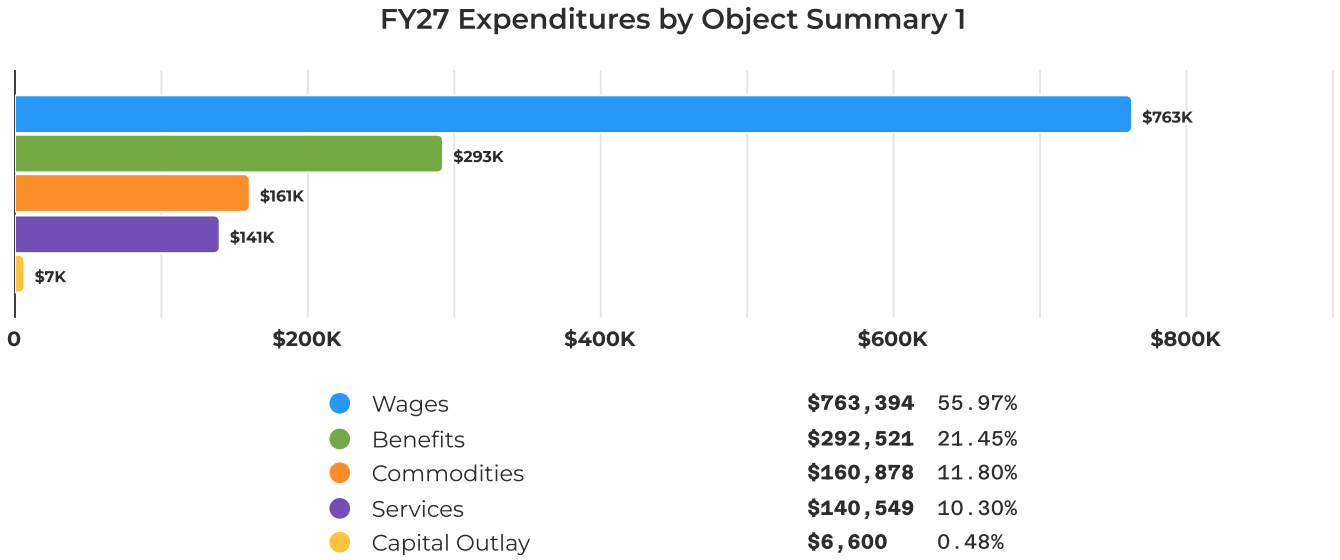
The Parks & Recreation Department is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. The Department is broken into several divisions which serve a variety of functions, including, but not limited to, the following.

Park Maintenance

The Parks division is responsible for the care and maintenance of all town parks, municipal grounds, athletic fields, school athletic fields, and various public green spaces.

- Maintain 13 baseball/softball fields and 8 rectangular fields (football, soccer, lacrosse, and field hockey) for use by youth and adult leagues and the high school interscholastic sports program
- Coordinate the scheduling of all athletic fields and public park areas for interscholastic sports, youth programs, department leagues and events, and private rentals for sports and special events.
- Operate and maintain 18 public parks and the William C. O'Neill, and South County Commons Bike Paths
- Inspect and maintain 13 children's playgrounds
- Mow over 250 acres of lawn each week from mid-April to late October.
- Operate and maintain 7 public restroom facilities throughout the park system
- Operate and maintain an 18-hole disc golf course at Curtis Corner Play Fields;
- Maintain over 30 pet waste bag dispensers and disposal barrels throughout the park system
- Carry out planned capital improvement projects that are identified annually in the Town's Capital Improvement Program
- Maintain and develop the network of municipal nature trails

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$685,645	$720,012	$420,327	$717,129	$763,394
Benefits	$281,769	$302,481	$148,476	$285,968	$292,521
Services	$241,252	$77,484	$104,060	$130,784	$140,549
Capital Outlay	$5,490	$6,090	$455	$5,590	$6,600
Commodities	$148,976	$152,031	$93,073	$149,721	$160,878
Total Expenditures	**$1,363,132**	**$1,258,098**	**$766,391**	**$1,289,192**	**$1,363,941**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$1,363,132	$1,258,098	$766,391	$1,363,941
Wages		$685,645	$720,012	$420,327	$763,394
Full-Time Employees	10140003-511001	$542,036	$648,920	$343,196	$683,878
Seasonal Salaries	10140003-511003	$118,080	$46,080	$47,528	$47,462
Overtime	10140003-511004	$11,132	$12,500	$18,968	$16,500
Retirement/Vacation Reimb.	10140003-511005	-	-	$967	-
Longevity	10140003-511006	$14,397	$12,513	$9,667	$15,554
Benefits		$281,769	$302,481	$148,476	$292,521
FICA	10140003-522250	$51,736	$54,442	$31,746	$59,276
Municipal Employees Retirement	10140003-522300	$72,534	$87,145	$47,672	$89,623
State Retirement Defined Cont.	10140003-522301	$6,531	$7,004	$3,787	$7,408
Medical Insur-Active Employees	10140003-522818	$133,680	$129,232	$52,929	$116,633
Dental Insur-Active Employees	10140003-522822	$6,250	$6,873	$2,549	$5,847
Insurance Buyback	10140003-522840	$6,000	$12,250	$4,446	$8,000
Life Insurance	10140003-522850	$632	$734	$536	$694
Uniforms And Other Clothing	10140003-540038	$4,405	$4,800	$4,812	$5,040
Services		$241,252	$77,484	$104,060	$140,549
Cleaning Services	10140003-530012	$2,766	$2,766	$797	$2,865
Refuse Disposal	10140003-530014	$4,850	$5,842	$3,237	$6,850
Agricultural Services	10140003-530078	$2,900	$3,200	-	$3,200
Professional Services	10140003-530111	$101,775	$1,775	$41,425	$44,455
Pooled Training Fund	10140003-530801	$1,125	$1,125	$1,125	$1,125
Telephone	10140003-532000	$2,256	$2,520	$945	$2,520
Electricity	10140003-532004	$50,080	-	-	-
Wastewater Fees	10140003-532010	$2,250	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Water Fees	10140003-532012	$17,205	-	$11,640	$17,770
Motor Vehicles Maintenance	10140003-534010	$8,280	$8,500	$1,979	$8,650
Maintenance Of General Equip	10140003-534018	$8,625	$9,056	$7,408	$9,500
Maintenance Of Buildings	10140003-534020	$31,700	$31,700	$28,283	$32,334
Rents	10140003-538028	$7,440	$11,000	$7,220	$11,280
Capital Outlay		$5,490	$6,090	$455	$6,600
General Equipment & Machinery	10140003-550006	$5,490	$6,090	$455	$6,600
Commodities		$148,976	$152,031	$93,073	$160,878
Janitorial Materials & Supp	10140003-540014	$13,548	$15,221	$6,928	$17,641
Rec Materials & Supplies	10140003-540016	$9,404	$10,104	$4,765	$11,639
Elect Materials & Supplies	10140003-540018	$3,500	$3,500	$1,894	$3,600
Agri Materials & Supplies	10140003-540022	$52,100	$53,920	$50,273	$57,176
Chemicals And Gases	10140003-540024	$490	$490	-	$510
Bldg & Const Materials & Supp	10140003-540026	$5,200	$5,000	$3,500	$5,100
Motor Vehicle Materials & Supp	10140003-540028	$6,490	$6,200	$2,750	$6,200
Medical & Lab Materials & Supp	10140003-540030	$275	$350	$350	$350
General Hardware & Tools	10140003-540032	$1,400	$1,400	$578	$1,400
Signage Materials & Supplies	10140003-540034	$7,574	$6,024	$4,429	$6,024
Equipment & Machine Parts	10140003-540036	$3,500	$3,500	$1,300	$3,500
Fuels And Lubricants	10140003-540040	$41,355	$42,182	$14,589	$43,448
HVAC Materials & Supplies	10140003-540050	$4,140	$4,140	$1,716	$4,290
Total Expenditures		**$1,363,132**	**$1,258,098**	**$766,391**	**$1,363,941**

Athletics Program

Division Breakdown & Personnel Summary

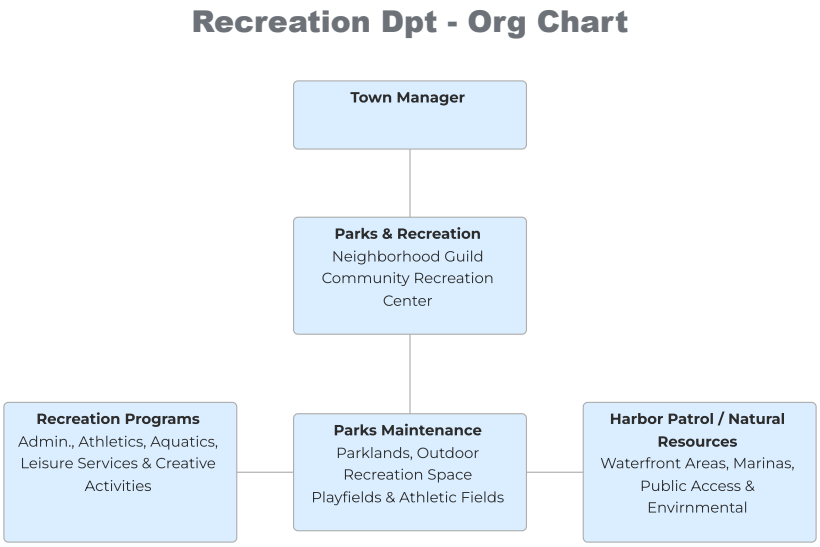
Department / Division Head — Lenka Capek, Recreation Supervisor

Division Summary	
Division Number	**Division Name**
10140001	Recreation Department — Administration
10140003	Park Maintenance Division
10140005	**Athletics Program**
10140007	Aquatics Program
10140009	Leisure Services Program
10140013	Creative Activities Program
10140090	Natural Resources Officer

The Dispatcher's total expenditures are proposed to increase by $1,500, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $2,802.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $800.

Organizational Chart



Primary Functions

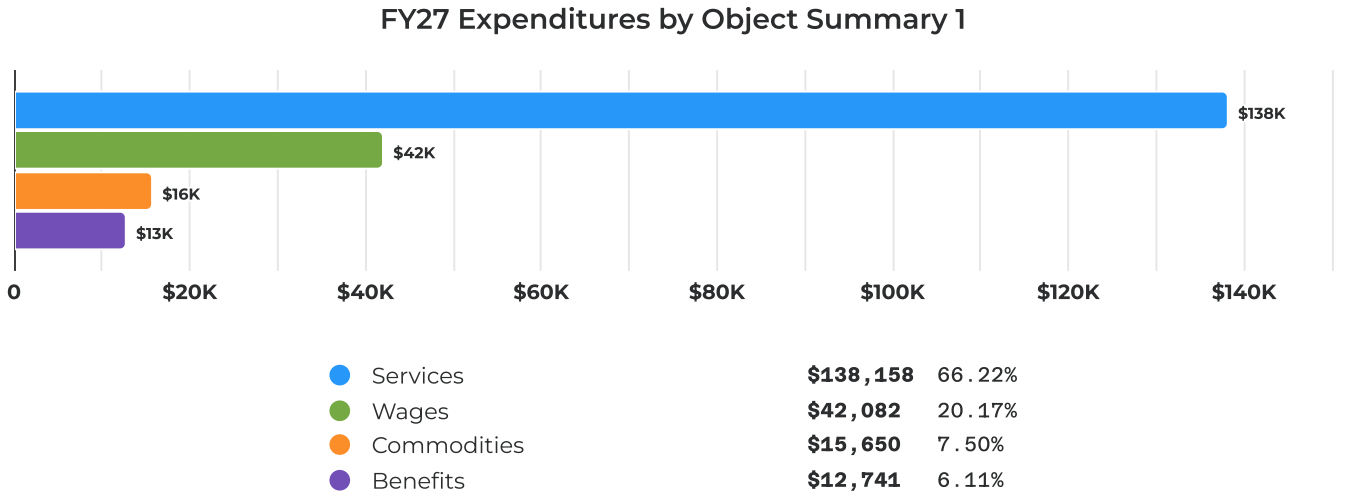
Functions

The Parks & Recreation Department is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. The Department is broken into several divisions which serve a variety of functions, including, but not limited to, the following.

Athletics

- Plan and coordinate the department's Youth Basketball Program, comprised of approximately 300 young people ages 5 through 18, and involves instructional and recreational components.
- Plan and coordination of the Adult Recreational Softball League is composed of approximately 700 participants, and involves the establishment of men's, women's, and co-ed leagues for the spring/summer and fall seasons.
- Plan and coordinate youth and adult tennis lessons, and adult tennis leagues and drop-in programs;
- Plan approximately 30 different youth school vacation and summer camp programs, utilizing independent contractors for sports such as soccer, basketball, lacrosse, field hockey, baseball, flag football, and tennis
- Assign and manage part-time staff to assist with officiating, score-keeping, and general oversight of seasonal programs.
- Develop new programming to meet the needs of the community
- Perform ongoing assessment of programming

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$35,378	$39,280	$21,221	$38,849	$42,082
Benefits	$10,748	$11,941	$6,656	$12,101	$12,741
Services	$156,050	$139,286	$139,266	$129,145	$138,158
Commodities	$16,820	$16,625	$11,702	$13,750	$15,650
Total Expenditures	**$218,997**	**$207,131**	**$178,845**	**$193,845**	**$208,631**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$218,997	$207,131	$178,845	$208,631
Wages		$35,378	$39,280	$21,221	$42,082
Full-Time Employees	10140005-511001	$26,308	$29,910	$17,136	$32,074
Seasonal Salaries	10140005-511003	$8,370	$8,370	$3,924	$8,835
Overtime	10140005-511004	$700	$700	-	$700
Longevity	10140005-511006	-	$299	$161	$473
Benefits		$10,748	$11,941	$6,656	$12,741
FICA	10140005-522250	$2,546	$2,812	$1,576	$3,088
Municipal Employees Retirement	10140005-522300	$3,429	$4,081	$2,337	$4,199
State Retirement Defined Cont.	10140005-522301	$268	$299	$173	$325
Medical Insur-Active Employees	10140005-522818	$4,290	$4,528	$2,455	$4,914
Dental Insur-Active Employees	10140005-522822	$165	$169	$86	$165
Life Insurance	10140005-522850	$51	$51	$29	$51
Services		$156,050	$139,286	$139,266	$138,158
Professional Services	10140005-530111	$155,850	$139,286	$139,266	$138,158
Printing Expenses	10140005-538022	$200	-	-	-
Commodities		$16,820	$16,625	$11,702	$15,650
Rec Materials & Supplies	10140005-540016	$16,820	$16,625	$11,702	$15,650
Total Expenditures		**$218,997**	**$207,131**	**$178,845**	**$208,631**

Aquatics Program

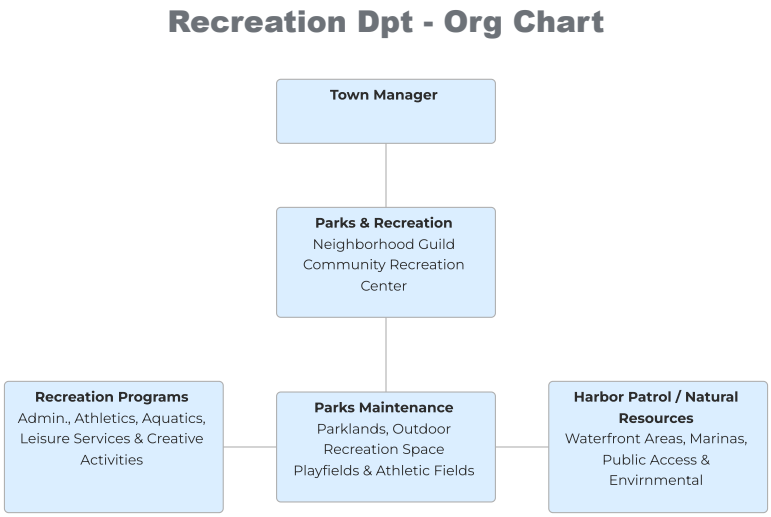
Division Breakdown & Personnel Summary

Department / Division Head — Lenka Capek, Recreation Supervisor

Division Summary	
Division Number	**Division Name**
10140001	Recreation Department — Administration
10140003	Park Maintenance Division
10140005	Athletics Program
10140007	**Aquatics Program**
10140009	Leisure Services Program
10140013	Creative Activities Program
10140090	Natural Resources Officer

The Dispatcher's total expenditures are proposed to increase by $23,988, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $24,131.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $1,895.



Primary Functions

Functions

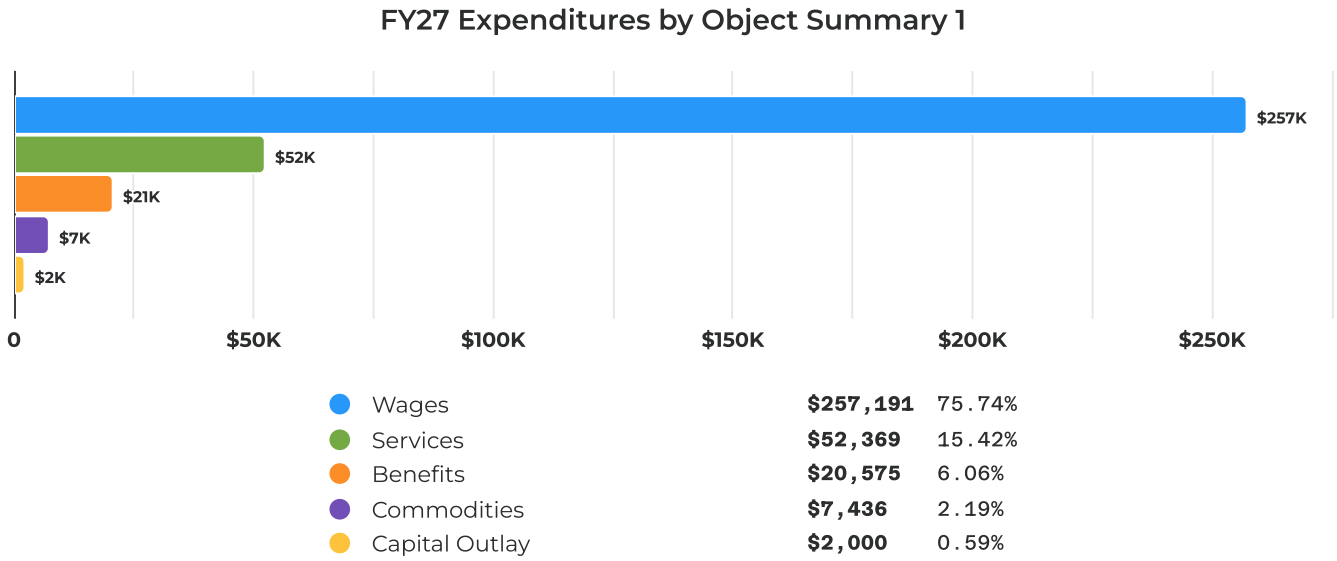
The Parks & Recreation Department is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. The Department is broken into several divisions which serve a variety of functions, including, but not limited to, the following.

Aquatics

- Manage day-to-day seasonal operation of the South Kingstown Town Beach
- Recruit, hire, and train seasonal lifeguards, gate attendants, facility maintenance, and security staff
- Manage sales and collection of daily gate fees, season stickers, and cottage passes, daily reconciliation, and deposit of gate receipts
- Manage pavilion and restroom facilities
- Monitor beach patron activity

Summary of Expenditures, By Expense Type

The Town Beach operating budget reflects an increase that is partially due to increase wages in order to retain qualified life safety staff. It is also important to note that effective October 1, 2025, the State of Rhode Island passed legislation as part of the State Fiscal Year 2026 budget that adds short-term parking services to the list of taxable services under Rhode Island tax law. This means that a 7% state sales tax will now apply to the Town Beach parking revenue which is estimated at approximately $18,000.



Wages	$257,191	75.74%
Services	$52,369	15.42%
Benefits	$20,575	6.06%
Commodities	$7,436	2.19%
Capital Outlay	$2,000	0.59%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$221,451	$233,060	$154,884	$224,000	$257,191
Benefits	$17,741	$18,680	$12,649	$18,780	$20,575
Services	$79,020	$54,569	$36,971	$39,190	$52,369
Capital Outlay	$2,379	$2,279	$2,000	$2,179	$2,000
Commodities	$6,795	$6,995	$5,005	$6,475	$7,436
Total Expenditures	**$327,386**	**$315,583**	**$211,509**	**$290,624**	**$339,571**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$327,386	$315,583	$211,509	$339,571
Wages		$221,451	$233,060	$154,884	$257,191
Seasonal Salaries	10140007-511003	$201,843	$211,619	$138,578	$235,666
Overtime	10140007-511004	$19,608	$21,441	$16,306	$21,525
Benefits		$17,741	$18,680	$12,649	$20,575
FICA	10140007-522250	$16,941	$17,880	$11,849	$19,675
Uniforms And Other Clothing	10140007-540038	$800	$800	$800	$900
Services		$79,020	$54,569	$36,971	$52,369
Refuse Disposal	10140007-530014	$1,890	$1,890	$1,436	$1,985
Professional Services	10140007-530111	$70,040	$47,539	$30,802	$44,419
Telephone	10140007-532000	$500	$500	$956	$1,240
Electricity	10140007-532004	$950	-	-	-
Water Fees	10140007-532012	$1,000	-	-	-
Maintenance Of Buildings	10140007-534020	$1,700	$1,700	$1,074	$1,785
Printing Expenses	10140007-538022	$1,700	$1,700	$1,700	$1,700
Rents	10140007-538028	$1,240	$1,240	$1,002	$1,240
Capital Outlay		$2,379	$2,279	$2,000	$2,000
Safety Related Equipment	10140007-550024	$2,379	$2,279	$2,000	$2,000
Commodities		$6,795	$6,995	$5,005	$7,436
Janitorial Materials & Supp	10140007-540014	$3,175	$3,175	$2,500	$3,400
Rec Materials & Supplies	10140007-540016	$700	$700	$700	$700
Bldg & Const Materials & Supp	10140007-540026	$2,140	$2,140	$1,576	$2,247

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Hardware & Tools	10140007-540032	$200	$200	-	$210
Signage Materials & Supplies	10140007-540034	$580	$580	-	$600
Miscellaneous Expenses	10140007-580100	-	$200	$229	$279
Total Expenditures		**$327,386**	**$315,583**	**$211,509**	**$339,571**

Leisure Services Program

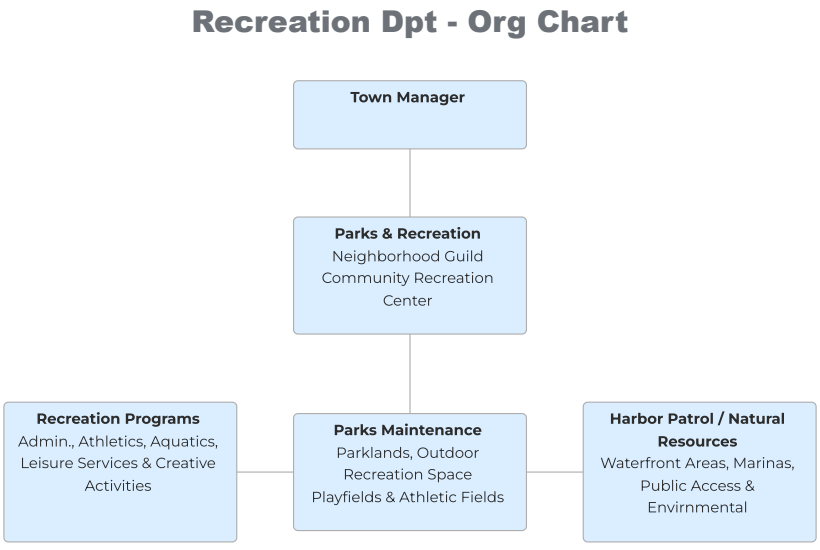
Division Breakdown & Personnel Summary

Department / Division Head — Lenka Capek, Recreation Supervisor

Division Summary	
Division Number	**Division Name**
10140001	Recreation Department — Administration
10140003	Park Maintenance Division
10140005	Athletics Program
10140007	Aquatics Program
10140009	**Leisure Services Program**
10140013	Creative Activities Program
10140090	Natural Resources Officer

The Dispatcher's total expenditures are proposed to increase by $32,247, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $11,638.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $890.
- The Professional Services account is proposed to increase by $14,765 to $102,229, when compared against the prior fiscal year (FY2025-26).



Primary Functions

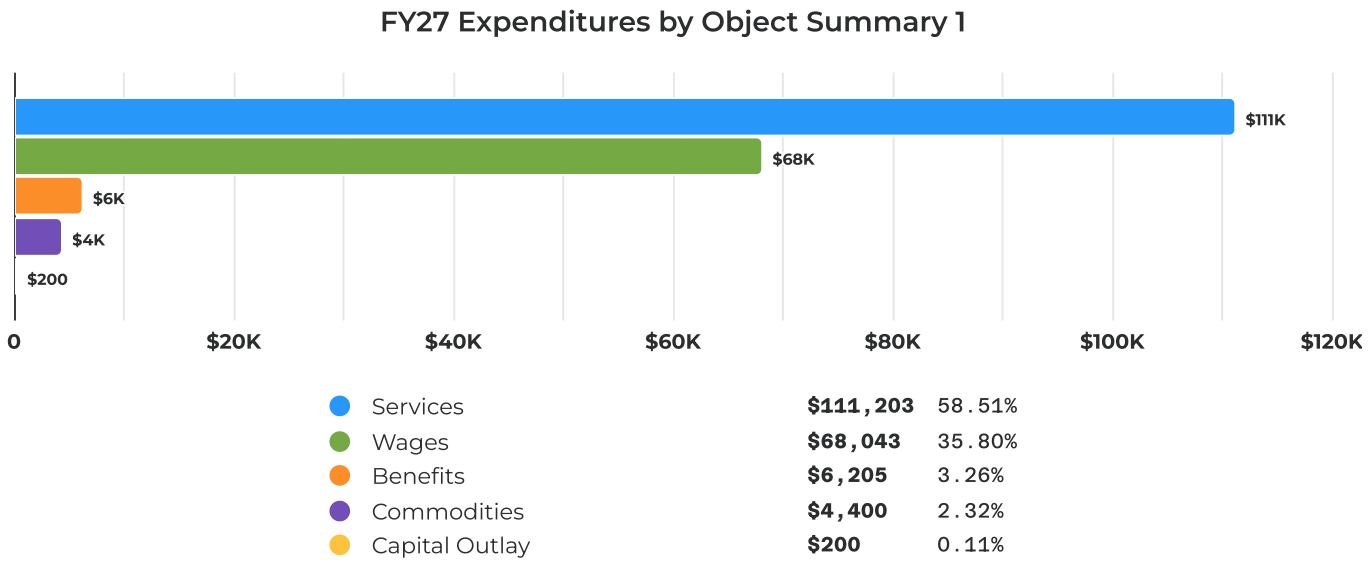
Functions

The Parks & Recreation Department is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. The Department is broken into several divisions which serve a variety of functions, including, but not limited to, the following.

Leisure Services

- Plan and implement large scale community-wide programs such as the annual 4th of July Independence Day celebration, Community Yard Sale, Fishing Derby, and Easter Egg Hunt.
- Seek financial support for programs through sponsorship opportunities
- Plan and implement Discovery Camp, a summer day camp program for children ages 6–12
- Promote and market programs through various forms of traditional and social media, including Facebook and Twitter

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$55,564	$56,405	$42,777	$46,961	$68,043
Benefits	$5,251	$5,315	$4,272	$5,124	$6,205
Services	$100,425	$92,484	$97,513	$82,833	$111,203
Capital Outlay	$200	$200	-	$200	$200
Commodities	$4,000	$3,400	$844	$2,948	$4,400
Total Expenditures	**$165,440**	**$157,804**	**$145,406**	**$138,066**	**$190,051**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$165,440	$157,804	$145,406	$190,051
Wages		$55,564	$56,405	$42,777	$68,043
Seasonal Salaries	10140009-511003	$54,475	$55,316	$41,422	$66,954
Overtime	10140009-511004	$1,089	$1,089	$1,355	$1,089
Benefits		$5,251	$5,315	$4,272	$6,205
FICA	10140009-522250	$4,251	$4,315	$3,272	$5,205
Uniforms And Other Clothing	10140009-540038	$1,000	$1,000	$1,000	$1,000
Services		$100,425	$92,484	$97,513	$111,203
Professional Services	10140009-530111	$92,535	$87,464	$93,727	$102,229
Electricity	10140009-532004	$900	-	-	-
Water Fees	10140009-532012	$225	-	-	-
Propane	10140009-532014	$1,025	-	-	-
Maintenance Of Buildings	10140009-534020	$700	$700	$426	$700
Rents	10140009-538028	$5,040	$4,320	$3,360	$8,274
Capital Outlay		$200	$200	-	$200
Recreational Equipment	10140009-550018	$200	$200	-	$200
Commodities		$4,000	$3,400	$844	$4,400
Janitorial Materials & Supp	10140009-540014	$300	$300	-	$300
Rec Materials & Supplies	10140009-540016	$3,700	$3,100	$844	$4,100
Total Expenditures		**$165,440**	**$157,804**	**$145,406**	**$190,051**

Creative Activities Program

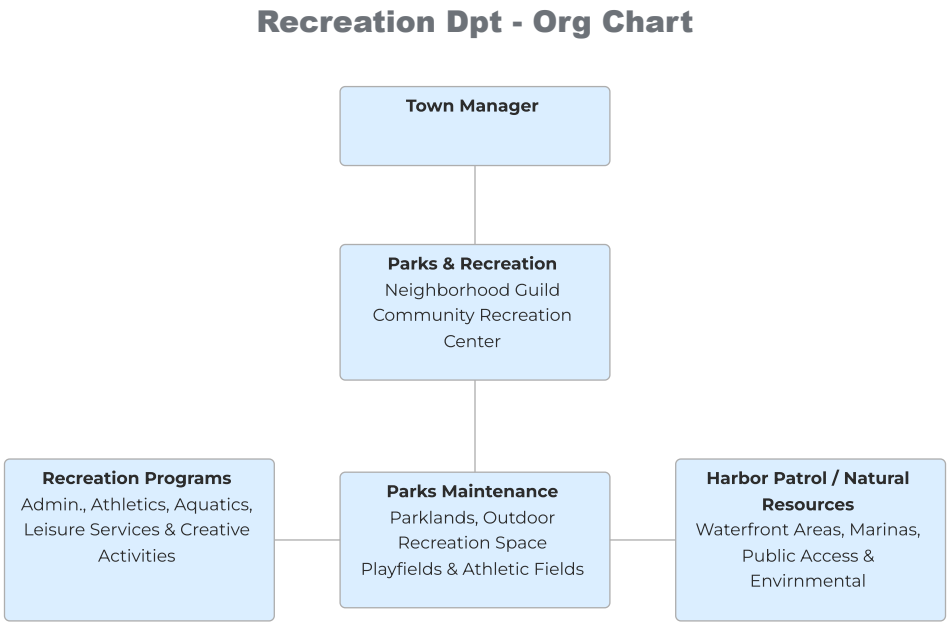
Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10140001	Recreation Department — Administration
10140003	Park Maintenance Division
10140005	Athletics Program
10140007	Aquatics Program
10140009	Leisure Services Program
10140013	**Creative Activities Program**
10140090	Natural Resources Officer

The Dispatcher's total expenditures are proposed to decrease by -$4,977, when compared against the prior fiscal year (FY2025-26), due to two main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $2,710.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to decrease by -$7,887.

Organizational Chart



Primary Functions

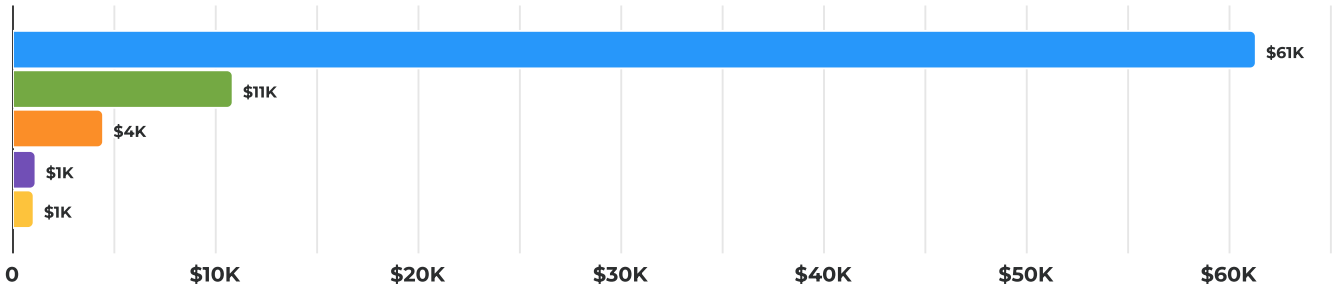
Functions

The Parks & Recreation Department is responsible for the organization and administration of all Town-sponsored recreation activities and facilities. The Department is broken into several divisions which serve a variety of functions, including, but not limited to, the following.

Creative Activities

- Manage Stepping Stone Preschool, licensed by the RI Department of Children, Youth and Families
- Offer daily instruction and activity for children ages 3 to 5-year-olds.
- Plan and administer programs for pre-school-aged children, including Safety First

FY27 Expenditures by Object Summary 1



Wages	**$61,310**	77.64%
Benefits	**$10,856**	13.75%
Services	**$4,499**	5.70%
Capital Outlay	**$1,200**	1.52%
Commodities	**$1,100**	1.39%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$57,456	$58,600	$29,012	$59,456	$61,310
Benefits	$17,882	$18,743	$4,332	$18,904	$10,856
Services	$12,202	$4,299	$5,249	$3,961	$4,499
Capital Outlay	$1,100	$1,200	$126	$1,150	$1,200
Commodities	$1,100	$1,100	$826	$1,050	$1,100
Total Expenditures	**$89,740**	**$83,942**	**$39,545**	**$84,521**	**$78,965**

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$89,740	$83,942	$39,545	$78,965
Wages		$57,456	$58,600	$29,012	$61,310
Part-Time Salaries	10140013-511002	$57,456	$58,600	$29,012	$60,897
Longevity	10140013-511006	-	-	-	$413
Benefits		$17,882	$18,743	$4,332	$10,856
FICA	10140013-522250	$4,418	$4,388	$2,219	$4,614
Municipal Employees Retirement	10140013-522300	$4,968	$5,303	$1,967	$5,141
State Retirement Defined Cont.	10140013-522301	$389	$393	$146	$399
Medical Insur-Active Employees	10140013-522818	$8,107	$8,558	-	$600
Life Insurance	10140013-522850	-	$102	-	$102
Services		$12,202	$4,299	$5,249	$4,499
Refuse Disposal	10140013-530014	$375	$450	$357	$450
Internet Access	10140013-530066	$840	$1,000	$414	$1,000
Professional Services	10140013-530111	$779	$779	-	$979
Telephone	10140013-532000	$540	$540	$234	$540
Fuel - Oil	10140013-532002	$4,860	-	-	-
Electricity	10140013-532004	$2,640	-	-	-
Wastewater Fees	10140013-532010	$350	-	-	-
Water Fees	10140013-532012	$288	-	-	-
Maintenance Of Buildings	10140013-534020	$1,000	$1,000	$3,714	$1,000
Rents	10140013-538028	$530	$530	$530	$530
Capital Outlay		$1,100	$1,200	$126	$1,200
Recreational Equipment	10140013-550018	$200	$200	-	$200
Building Improvements	10140013-570004	$900	$1,000	$126	$1,000
Commodities		$1,100	$1,100	$826	$1,100
Janitorial Materials & Supp	10140013-540014	$500	$500	$426	$500
Rec Materials & Supplies	10140013-540016	$600	$600	$400	$600
Total Expenditures		**$89,740**	**$83,942**	**$39,545**	**$78,965**

Natural Resources Officer

Division Breakdown & Personnel Summary

Department / Division Head — Michael Stach, NRO / Harbor Master

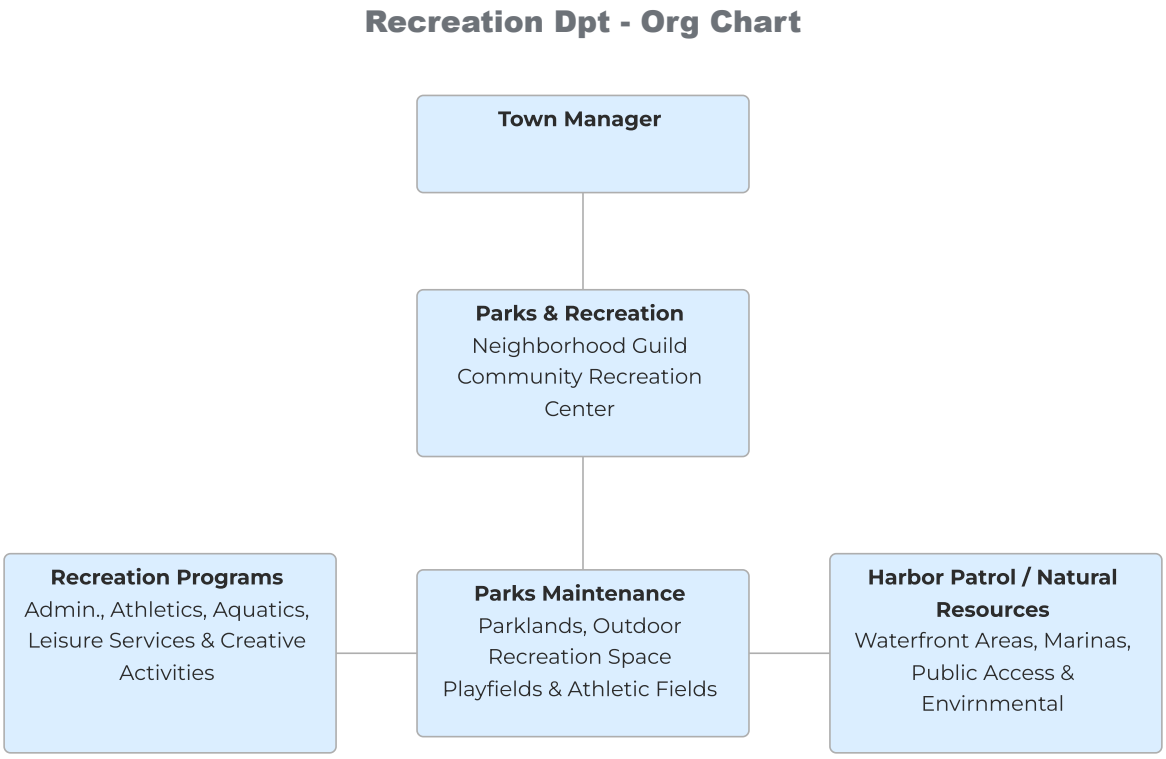
Division Summary	
Division Number	**Division Name**
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10140003	Park Maintenance Division
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10140009	Leisure Services Program
10140013	Creative Activities Program
10140090	**Natural Resources Officer**

Department Headcount (FTE)					
NRO - Harbor Patrol	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	1.00	1.00	1.00	1.00	0.00

The Natural Resource Officer's total expenditures are proposed to increase by $24,190, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $6,105.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $3,086.
- The Miscellaneous Expenses account is proposed to increase by $6,000 to $6,500, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

Harbor Patrol/Natural Resources

The mission of the Harbor Patrol/Natural Resources Department, under the direction of the Director of Leisure Services in coordination with the Chief of Police, Director of Planning, and the Director of Public Services, is to provide for the safety, security and well-being of citizens utilizing the Town's natural resources and waterways; always working to enhance the user experience of these areas. The division provides enforcement of State and/or Local Ordinances pertaining to natural resources, rights of way and the operation of boats in South Kingstown waters. The division protects, preserves, promotes, and manages the natural resources, waterways and wildlife resources within the Town and ensures public safety for residents and visitors.

Functions

Principal functions of the Harbor Patrol / Natural Resource Department include, but are not limited to:

- Provide for the safety of the boating public on South Kingstown waterways, through education and enforcement of state and local boating safety laws.
- Assist federal, state, and local government agencies on matters pertaining to the town's waterways.
- Manage the Town's mooring fields and waterways
- Responsible for oversight and management of the mooring program for the Town
- Perform boating safety checks, issue warnings and citations for boating violations
- Respond to mariners and others in distress on waterways
- Develop, revise, and implement the Town's Harbor Management Plan
- Establish and administer contracts and leases for Marina Park waterfront property
- Monitor and inspect municipal public access inventory; develop a plan for implementing recommendations as established in the Public Access Inventory
- Promote public access to waterways and encourage responsible use of all waterways, marinas, mooring fields and boat ramps
- Respond to public inquires related to waterfront issues and public access
- Serve as the Town staff liaison to the Waterfront Advisory Commission
- Master planning for future recreation use and development of town parklands
- Prepare and administer state and federal grant applications and programs to support development and improvements to municipal natural resources, public access points, open space, and park properties.
- Enforce the Soil Erosion, Run Off and Sediment Control (SERSC) Ordinance and Rights of Way Ordinance
- Develop and facilitate environmental, outdoor recreation and boating education programs

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue educational efforts with the boating public to promote safe boating practices. Conduct vessel and equipment safety checks.
• Provide full-time patrol of the town waterways during peak boating periods.
• Continue to work collaboratively with the Town Clerk's Office to efficiently manage the Town's mooring fields
• In conjunction with the Planning Department, finalize work on update to Harbor Management Plan currently awaiting approval by CRMC.
• Administer lease contracts and leases for Marina Park waterfront property
• Conduct complete audit of all municipal public access. Provide recommendations to respective departments to ensure public access to the shore is clearly identified, well maintained and information on locations are easily obtainable to the public.
• Facilitate and collaborate on the creation of a master plan for Marina Park / Town Farm Property.
• Implement construction phase of Noyes Farm Master Plan to open property to public recreation.
• Continue hydrilla public education and mitigation efforts.
• Survey and monument Rights-of-Way to the shore.
• Implement new small boat / kayak rack storage program at Rights-of-Way to the shore
• Complete expansion of the parking lot at Marina Park to enhance public access to the shore and the recently renovated boat ramp.

FY 2026–2027 Priorities

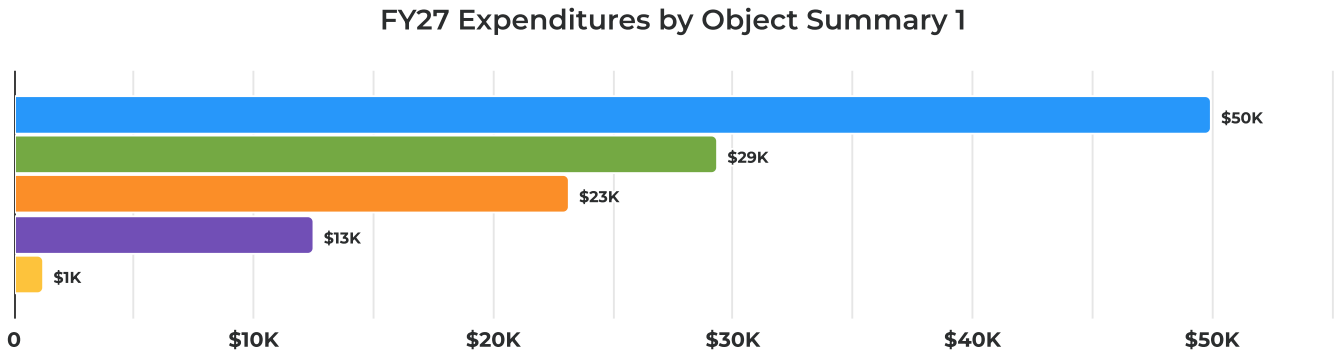
• Continue educational efforts with the boating public to promote safe boating practices. Conduct vessel and equipment safety checks.
• Provide full-time patrol of the town waterways during peak boating periods.
• Continue to work collaboratively with the Town Clerk’s Office to efficiently manage the Town’s mooring fields
• Administer lease contracts and leases for Marina Park waterfront property
• Facilitate and collaborate on the creation of a master plan for Marina Park / Town Farm Property.
• Continue hydrilla public education and mitigation efforts.
• Continue title work, survey and monumention of Rights-of-Way to the shore.
• Continue educational efforts with the boating public to promote safe boating practices. Conduct vessel and equipment safety checks.
• Provide full-time patrol of the town waterways during peak boating periods.
• Continue to work collaboratively with the Town Clerk’s Office to efficiently manage the Town’s mooring fields
• Continue efforts to fill all the Town’s mooring spaces, to realize all available revenue potential
• Administer lease contracts and leases for Marina Park waterfront property
• Facilitate and collaborate on the creation of a master plan for Marina Park / Town Farm Property.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Boater Contacts	207	206	200	200
Boater Assist / Emergencies	11	31	10	20
Boating Safety Checks	82	79	75	75
Warnings Issued	96	100	100	90
Ciatations	1	1	1	1
Moorings	235	233	235	233
Moorings Revenue Generated	42,864	$44,323	40,000	42,000
Environmental Programs	3	3	2	2
Grant Applications	2	3	1	1
Coastal Access Points Survey/Monument	no funding	1	1	1
Enhancement/Improvements to Designated Town Owned Coastal Access Points	1	1	2	1

Summary of Expenditures, By Expense Type



Wages	**$49,968**	42.99%
Services	**$29,357**	25.26%
Benefits	**$23,169**	19.94%
Commodities	**$12,500**	10.76%
Capital Outlay	**$1,225**	1.05%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$42,710	$43,863	$25,405	$43,877	$49,968
Benefits	$19,005	$20,083	$10,948	$20,891	$23,169
Services	$20,357	$21,857	$16,101	$28,964	$29,357
Capital Outlay	$941	$1,225	$1,225	$1,446	$1,225
Commodities	$4,500	$5,000	$2,265	$4,400	$12,500
Total Expenditures	**$87,513**	**$92,028**	**$55,945**	**$99,578**	**$116,218**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$87,513	$92,028	$55,945	$116,218
Wages		$42,710	$43,863	$25,405	$49,968
Full-Time Employees	10140090-511001	$42,284	$43,386	$24,971	$49,409
Longevity	10140090-511006	$426	$477	$434	$559
Benefits		$19,005	$20,083	$10,948	$23,169
FICA	10140090-522250	$3,158	$3,130	$1,844	$3,745
State Retirement Defined Bene	10140090-522300	$5,567	$5,926	$3,417	$6,446
State Retirement Defined Cont.	10140090-522301	$431	$434	$253	$500
Medical Insur-Active Employees	10140090-522818	$9,120	$9,852	$5,204	$11,199
Dental Insur-Active Employees	10140090-522822	$382	$395	$203	$428
Life Insurance	10140090-522850	$46	$46	$26	$51
Educational Expenses	10140090-538016	-	-	-	$500
Uniforms And Other Clothing	10140090-540038	$300	$300	-	$300
Services		$20,357	$21,857	$16,101	$29,357
Professional Services	10140090-530111	$12,000	$12,000	$9,070	$13,500
Pooled Training Fund	10140090-530801	$125	$125	$125	$125
Telephone	10140090-532000	$1,032	$1,032	$416	$1,032
General Maintenance	10140090-534000	-	-	-	$500
Motor Vehicles Maintenance	10140090-534010	$500	$500	$55	$2,000
Commun Equip. Maintenance	10140090-534012	$500	$1,000	$110	$2,000
Computer/Software Maint.	10140090-534016	-	-	$1,275	-
Maintenance Of General Equip	10140090-534018	$6,000	$7,000	$5,050	$10,000
Printing Expenses	10140090-538022	$200	$200	-	$200
Capital Outlay		$941	$1,225	$1,225	$1,225

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Non-Major Technology Reserve	10140090-530044	$941	$1,225	$1,225	$1,225
Commodities		$4,500	$5,000	$2,265	$12,500
Motor Vehicle Materials & Supp	10140090-540028	$400	$400	$169	$500
Fuels And Lubricants	10140090-540040	$3,500	$4,000	$1,968	$5,000
Safety Related Mat & Supp	10140090-540058	$100	$100	$100	$500
Miscellaneous Expenses	10140090-580100	$500	$500	$29	$6,500
Total Expenditures		**$87,513**	**$92,028**	**$55,945**	**$116,218**

Library Administration

Division Breakdown & Personnel Summary

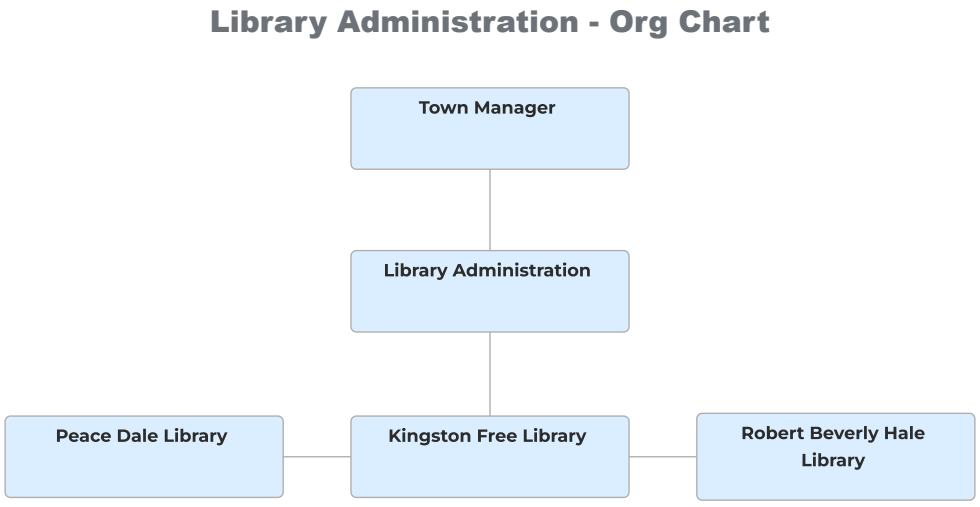
Department / Division Head — Laurel Clark, Library Director

Department Headcount (FTE)					
Public Libraries	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	14.05	15.05	15.05	15.05	0.00

Library Administration's total expenditures are proposed to increase by $44,643, when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $31,962.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $5,686.
- The Non-Major Technology Reserve account is proposed to increase by $5,546 to $40,486, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The South Kingstown Public Library is steadfast in its mission to provide free, equitable, and convenient access to a comprehensive collection of print and

Non-print materials, as well as a broad array of services and technologies. The Library serves as a vital resource for the community, supporting information, educational, cultural, and recreational needs for residents of all ages.

Operating across three locations, Peace Dale Library, Kingston Free Library, and Robert Beverly Hale Library, the Library ensures that resources and services are accessible throughout the town. Through its programs, collections, and technological resources, the Library fosters lifelong learning, encourages intellectual curiosity, and promotes cultural engagement. Residents are empowered to explore new ideas, develop skills, and participate fully in the civic and cultural life of the town. By ensuring accessibility and inclusivity in all of its offerings, the South Kingstown Public Library remains a cornerstone institution, enriching the community and enhancing quality of life for all who enter its doors.

Functions

Core library services include, but are not limited to:

- Provide access to a varied collection of print, non-print, and electronic resources including digital media for school, work, or personal enrichment purposes
- Provide access to forty-two library collections in the State of Rhode Island, as member of the Ocean State Libraries consortium
- Provide educational, recreational, and cultural programs for all age groups
- Provide on-site access to computers, offering access to the library system's online reference resources, Microsoft Office software, and the internet
- Provide remote access to the library system's online reference resources via the internet
- Provide indoor and outdoor Wi-Fi access at all library locations for those who bring a personal digital device
- Provide meeting rooms and study space

Performance Measurements

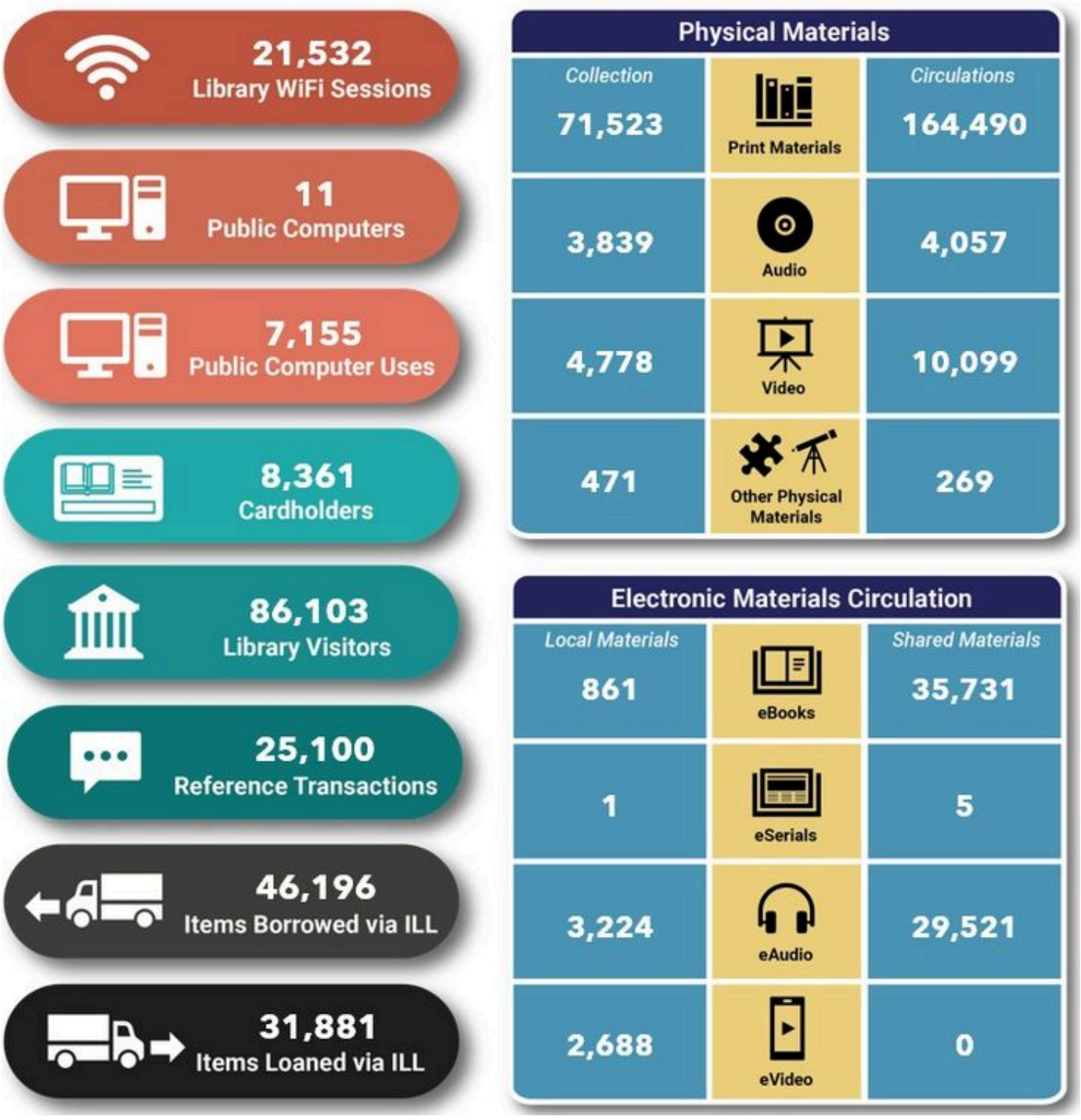
FY 2025–2026 Priorities

Priorities
• Keep stakeholders and the community informed of progress and any changes in services resulting from the Peace Dale renovation
• Reopen Peace Dale Library to the public
• Carryout procurement process for Peace Dale Library parking lot expansion/reconfiguration (grant funded)
• Replace roof at the Peace Dale Library (grant funded)
• Complete painting and exterior repairs to the Kingston Free Library
• Collaborate with state and local agencies to include the Kingston Free Library (built 1775) in the Semiquincentennial (250th) Anniversary celebration
• Submit a RI Foundation grant request that best supports the immediate needs of the Library
• Raise community awareness and usage of library materials, programs, and services through outreach and community partnerships
• Prepare and submit Annual Public Library Survey FY2026 (State Aid Application)
• Prepare and submit Library of Rhode Island certification documents FY2026

FY 2026–2027 Priorities

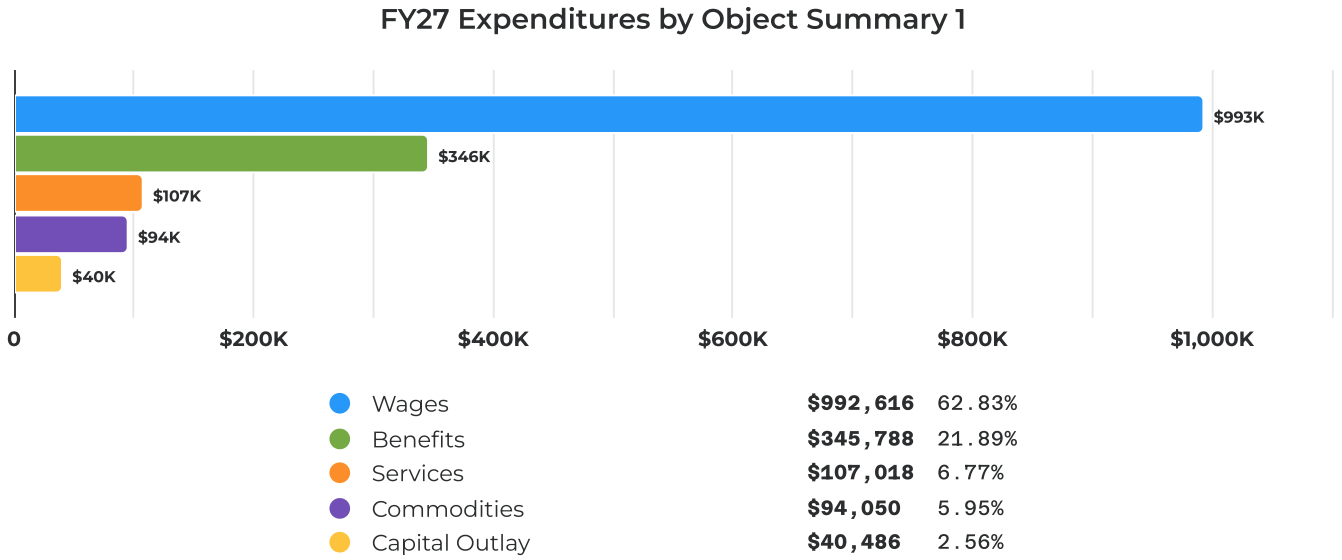
Proposed Priorities
• Completion of Peace Dale's Community Learning Center renovation project and parking lot expansion
• Develop workflow, policies and procedures for the Community Learning Center
• Review and update policies governing library services and ensure they are available to the public on the library website
• Continue exploring ways to mitigate the budgetary impact of high costs associated with digital content, such as eBooks and audiobooks
• Provide professional staff opportunities for development through attending workshops, participating in working groups and other learning opportunities on topics relevant to their job function
• Provide diverse materials, both physical and electronic, for people of all ages that are relevant to our user’s evolving needs and interests.
• Assist residents inclusively in the pursuit of life-long learning by adapting and providing relevant, equitable programs, services, and technologies.
• Maintain buildings which are clean, comfortable, safe, and accessible to all visitors
• Determine and pursue supplemental funding sources for the Community Learning Center and other programming.
• Develop other grant projects for all locations that can be sought for on a future and ongoing basis

Department Statistics



Figures from July 1, 2024 - June 30, 2025

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$894,272	$960,654	$534,531	$924,818	$992,616
Benefits	$334,503	$340,102	$183,432	$334,050	$345,788
Services	$151,509	$106,009	$78,946	$103,234	$107,018
Capital Outlay	$31,618	$34,940	$34,940	-	$40,486
Commodities	$94,210	$93,610	$55,966	$93,610	$94,050
Total Expenditures	**$1,506,113**	**$1,535,315**	**$887,815**	**$1,455,712**	**$1,579,958**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Public Libraries		$1,506,113	$1,535,315	$887,815	$1,579,958
Wages		$894,272	$960,654	$534,531	$992,616
Full-Time Employees	10150001-511001	$709,148	$758,362	$419,532	$784,275
Part-Time Salaries	10150001-511002	$171,734	$187,044	$97,181	$188,275
Longevity	10150001-511006	$13,390	$15,249	$17,818	$20,066
Benefits		$334,503	$340,102	$183,432	$345,788
FICA	10150001-522250	$68,326	$70,550	$40,076	$73,951
Municipal Employees Retirement	10150001-522300	$94,187	$104,515	$62,883	$109,877
State Retirement Defined Cont.	10150001-522301	$7,983	$7,883	$4,844	$8,946
Medical Insur-Active Employees	10150001-522818	$137,071	$136,592	$67,243	$137,048
Medical Insur-Retirees	10150001-522820	$750	$1,000	-	$1,000
Dental Insur-Active Employees	10150001-522822	$5,907	$5,438	$2,437	$4,763
Insurance Buyback	10150001-522840	$18,858	$12,500	$4,871	$8,500
Life Insurance	10150001-522850	$1,071	$1,224	$679	$1,224
Travel Expenses	10150001-538014	$350	$400	$400	$480
Services		$151,509	$106,009	$78,946	$107,018
Refuse Disposal	10150001-530014	$3,726	$4,186	$1,991	$4,186
Outside Data Processing	10150001-530018	$62,238	$63,548	$47,404	$64,257
Copy Machine Services	10150001-530064	$1,300	$1,300	$527	$1,300
Pooled Training Fund	10150001-530801	$1,375	$1,375	$1,375	$1,375
Telephone	10150001-532000	$500	$500	$243	$500
Electricity	10150001-532004	$25,000	-	-	-
Natural Gas	10150001-532008	$16,000	-	-	-
Wastewater Fees	10150001-532010	$970	-	-	-
Water Fees	10150001-532012	$3,480	-	-	-
Propane	10150001-532014	$1,820	-	-	-

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Computer/Software Maintenance	10150001-534016	$15,000	$15,000	$11,373	$15,000
Maintenance Of Buildings	10150001-534020	$19,500	$19,500	$16,002	$20,000
Advertising	10150001-538012	$300	$300	-	$150
Postage	10150001-538020	$300	$300	$31	$250
Capital Outlay		$31,618	$34,940	$34,940	$40,486
Non-Major Technology Reserve	10150001-530044	$31,618	$34,940	$34,940	$40,486
Commodities		$94,210	$93,610	$55,966	$94,050
Office Materials & Supplies	10150001-540012	$4,600	$4,000	$2,869	$4,000
Janitorial Materials & Supp	10150001-540014	$2,100	$2,100	$2,089	$2,500
Elect Materials & Supplies	10150001-540018	$260	$260	$177	$300
Books And Publications	10150001-540020	$60,000	$62,000	$42,631	$62,000
Audio/Visual Materials	10150001-540021	$27,000	$25,000	$8,000	$25,000
Bldg & Const Materials & Supp	10150001-540026	$250	$250	$200	$250
Total Expenditures		**$1,506,113**	**$1,535,315**	**$887,815**	**$1,579,958**

Other Expenditures - Summary

The Department Devisions that make up the Other Expenditures portion of the Town's Operating Budget are as follows:

1. Municipal Insurance

2. Unemployment Insurance

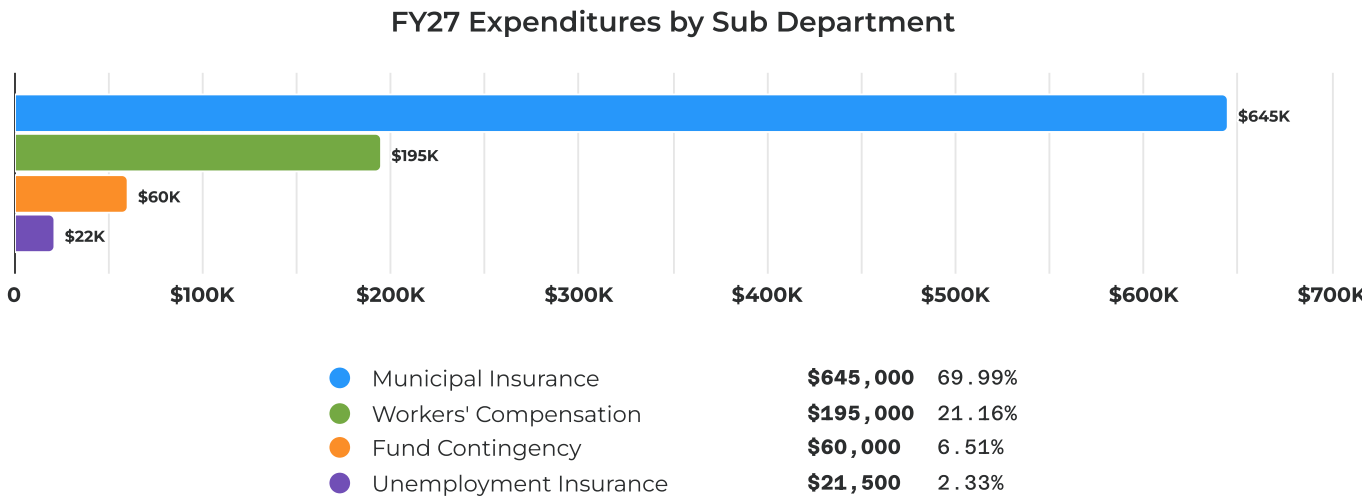
3. Workers Compensation

4. Fund Contingency

5. Employee Benefits

The Other Expenditures segment of the General Fund Budget for FY 2026-2027 is proposed to be $39,500 greater than the current fiscal year (4.48%)

Expenditures by Sub Department



Expenditures by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Municipal Insurance	$525,000	$570,000	$616,521	$635,000	$645,000
Unemployment Insurance	$16,500	$19,000	-	$21,500	$21,500
Workers' Compensation	$227,500	$233,000	$184,046	$200,000	$195,000
Fund Contingency	$218,827	$60,000	$37,969	$60,000	$60,000
Town Health Care	$112,141	-	-	-	-
Total Expenditures	**$1,099,968**	**$882,000**	**$838,536**	**$916,500**	**$921,500**

Municipal Insurance

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10170103	**Municipal Insurance**
10170105	Unemployment Insurance
10170107	Workers' Compensation
10170109	Fund Contingency

The Municipal Insurance's total expenditures are proposed to increase by $75,000, when compared against the prior fiscal year (FY2025-26).

Functions

Municipal Insurance

This account provides funding for the payment of all insurance premiums for public liability, comprehensive liability, auto liability, public officials liability, and fire and building insurance for all Town agencies and departments that are resident to the General Fund. All enterprise and special revenue funds are responsible for funding their respective risk management-related costs. The Town has been a member of the Rhode Island Inter-local Risk Management Trust for over thirty five years, since 1988. This cooperative pool, with other Rhode Island cities and towns, allows the Town to take advantage of volume premium discounts. Insurance premiums for each municipality are based on actual claims experience. The Town maintains excess insurance coverage for general liability claims in the amount of $5 million per occurrence, necessary to adequately protect the Town against claims for potential catastrophic losses. A General Fund appropriation in the amount of $645,000, reflects a 13.16% increase, when compared to the prior fiscal year of 2025-2026 fiscal year, due to claims experience.

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$525,000	$570,000	$616,521	$635,000	$645,000
Total Expenditures	**$525,000**	**$570,000**	**$616,521**	**$635,000**	**$645,000**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Other Expenditures		$525,000	$570,000	$616,521	$645,000
Services		$525,000	$570,000	$616,521	$645,000
Insurance	10170103-560010	$525,000	$570,000	$616,521	$645,000
Total Expenditures		**$525,000**	**$570,000**	**$616,521**	**$645,000**

Unemployment Insurance

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10170103	Municipal Insurance
10170105	**Unemployment Insurance**
10170107	Workers' Compensation
10170109	Fund Contingency

The Unemployment Insurance's total expenditures are proposed to increase by $2,500, when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Functions

Unemployment Insurance

Rhode Island state law requires that state and local governments provide unemployment insurance for their employees. Therefore, the town must appropriate money to fund unemployment claims filed. Funding of $21,000 is proposed for FY 2026-2027. This represents a nominal increase of $2,500 over the FY 2025-2026 adopted budget amount of $19,000. The Town experienced an increase in actual expenses during FY 2021-2022 related to COVID-19 including but not limited to employee layoffs that occurred as a result of the Adult Day Services program closure and School Crossing Guards as a result of school building closures, however the Town typically does not experience large employee turnover, and therefore does not pay excessive unemployment benefit costs.

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$16,500	$19,000	-	$21,500	$21,500
Total Expenditures	**$16,500**	**$19,000**	**-**	**$21,500**	**$21,500**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Other Expenditures		$16,500	$19,000	-	$21,500
Services		$16,500	$19,000	-	$21,500
Unemployment Insurance	10170105-560015	$16,500	$19,000	-	$21,500
Total Expenditures		**$16,500**	**$19,000**	**-**	**$21,500**

Workers Compensation

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10170103	Municipal Insurance
10170105	Unemployment Insurance
10170107	**Workers' Compensation**
10170109	Fund Contingency

The Worker's Compensation total expenditures are proposed to decrease by -$38,000, when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Functions

Workers’ Compensation

This account provides funding for Workers’ Compensation Insurance for Town personnel budgeted in the General Fund, except for Public Safety and EMS employees, who are covered under separate State statues for on-the-job injuries. For FY 2026-2027, a decrease from the current fiscal year appropriation of $233,000 is proposed, to $195,000. Although workers’ compensation costs continue to fluctuate at significant rates due to heightened risk factors, higher cost of medical care, and increases in reinsurance premiums, the Town works closely with The Trust, Blue Cross, and employees for claims management.

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$227,500	$233,000	$184,046	$200,000	$195,000
Total Expenditures	**$227,500**	**$233,000**	**$184,046**	**$200,000**	**$195,000**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Other Expenditures		$227,500	$233,000	$184,046	$195,000
Services		$227,500	$233,000	$184,046	$195,000
Worker's Compensation Ins	10170107-560020	$227,500	$233,000	$184,046	$195,000
Total Expenditures		**$227,500**	**$233,000**	**$184,046**	**$195,000**

Fund Contingency

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10170103	Municipal Insurance
10170105	Unemployment Insurance
10170107	Workers' Compensation
10170109	**Fund Contingency**

The Fund Contingency's total expenditures are proposed to be level funded, when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Functions

Fund Contingency

This account provides funds to accommodate any emergency situation that might arise during the fiscal year for which there are no sufficient funds budgeted. Situations such as a major fire, major equipment breakdown, or unanticipated snow removal costs such as those due to severe winter storms would be charged to this account. Funding in the amount of $60,000 is proposed for FY 2026–2027, which represents level funding from the current fiscal year. Prudent financial management standards suggest that a contingency fund of no less than one-half percent, and no more than one percent of the General Fund's operating program should be maintained. To meet this standard, the Town would have to allocate approximately $356,947 (for about one percent) for contingency expenditures. Based on the present economic climate, the Town has opted to maintain the contingency amount from the current fiscal year, less this amount by -$296,947 and believes it can address any uncertainties that may arise on a case-by-case basis.

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Commodities	$218,827	$60,000	$37,969	$60,000	$60,000
Total Expenditures	**$218,827**	**$60,000**	**$37,969**	**$60,000**	**$60,000**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Other Expenditures		$218,827	$60,000	$37,969	$60,000
Commodities		$218,827	$60,000	$37,969	$60,000
Miscellaneous Expenses	10170109-580100	$218,827	$60,000	$37,969	$60,000
Total Expenditures		**$218,827**	**$60,000**	**$37,969**	**$60,000**

Employee Benefits

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10173011	Town Health Care

Town Healthcare's total expenditures are proposed to be level funded at $0, when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Functions

OPEB & Town Health Care

This account provides municipal funding for the Annual Required Contribution (ARC) for Other Post-Employment Benefits (OPEB), as well as for contingency funding in case of adverse development within incurred costs. OPEB costs associated with post-employment benefits include the annual payments to meet all unfunded accrued liability associated with those current and retired General Fund employees entitled to some form of employer-paid medical, dental, and/or life insurance benefits in retirement, and the current year cost associated with OPEB benefits current employees will earn in the 2026-2027 fiscal year. For FY 2026-2027, level funding of $0 is proposed, due to the Town's current funding level of 153.60%. The level of funding is a result of the OPEB Plan obtaining a well-funded status on June 30, 2025.

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY 2025 Actual	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Employment Benefits		$112,141	$2,746	-	-	-
Benefits		$112,141	$2,746	-	-	-
Contingency	10173011-522900	$97,141	$2,746	-	-	-
OPEB	10173011-523110	$15,000	-	-	-	-
Total Expenditures		**$112,141**	**$2,746**	**-**	**-**	**-**

Human Services & Outside Agencies - Summary

The Department Divisions that make up the Human Services & Outside Agencies portion of the Town's Operating Budget are as follows:

1. Contributions to Human Service Agencies

2. Contributions to Outside Agencies

The Human Services & Outside Agency's total expenditures are proposed to be level funded, when compared against the prior fiscal year (FY2025-26).

Expenditures by Sub Department

Expenditures by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Contr To Human Svc Agencies	$103,000	$90,500	$90,500	$90,500	$94,000
Contr To Outside Agencies	$79,050	$91,550	$91,550	$91,550	$88,050
Total Expenditures	**$182,050**	**$182,050**	**$182,050**	**$182,050**	**$182,050**

Human Service and Outside Agency Contributions

Division Breakdown

Division Summary	
Division Number	**Division Name**
10180000	Contributions to Human Service Agencies
10181000	Contributions to Outside Agencies

HSOA Historical Summary and Current Requests

The following summarizes Human Service and Outside Agency grant program adopted amounts from the past 5 years as well as current year requests. The total amount requested for FY 2027 is $269,024. The current budget includes an allocation to the HSOA program in the amount of $182,050 to be allocated to program applicants. The final budgeted amount and allocations will be established by the Town Council during the formal budget review and adoption process.

Organization Information		FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	5 Year Funding	FY 2027 Requests
10180000								
Obj Code	**Human Service Agency Requests**							
589606	Jonnycake Center of Peace Dale	$30,000	$30,000	$100,000	$30,000	$30,000	$220,000	$30,000
589612	Education Exchange	$15,000	$15,000	$15,000	$15,000	$15,000	$75,000	$15,000
589610	Domestic Violence Resource Center	$5,000	$5,000	$7,500	$10,000	$10,000	$37,500	$15,000
589609	Welcome House of South County (WARM Welcome House)	$0	$0	$20,000	$10,000	$10,000	$40,000	$25,000
589713	Chris Collins Foundation[3]	$10,000	$5,000	$10,000	$5,000	$5,000	$35,000	$10,000
589607	Cane Child Development Center	$9,000	$9,000	$0	$9,000	$9,000	$36,000	$15,000
589709	Southern RI Volunteers	$2,000	$2,000	$10,000	$6,000	$6,000	$26,000	$6,000
589708	Neighbors Helping Neighbors, RI	$4,000	$4,000	$10,000	$5,000	$5,000	$28,000	$5,000
N/A	St. Peters by the Sea/Community Market at St. Peter's Church	$0	$0	$0	$0	$0	$0	$2,500
589614	Boys & Girls Club of Newport	$20,000	$20,000	$20,000	$20,000	$15,000	$95,000	$23,000
N/A	Meals on Wheels of RI, Inc.	$0	$0	$0	$0	$0	$0	$1,000
Subtotal Human Service Agencies		**$85,000**	**$90,000**	**$192,500**	**$114,000**	**$106,500**	**$596,500**	**$147,500**
10181000								
Obj Code	**Outside Agency Requests**							
580104	RI League of Cities & Towns[1]	$14,826	$15,567	$0	$0	$0	$30,393	$0
580106	Celebration (3 Parades)[2]	$7,000	$27,000	$7,000	$7,000	$7,000	$55,000	$7,000
580108	Union Fire District & Kingston Fire District	$10,000	$10,000	$85,000	$10,000	$10,000	$125,000	$10,000
589706	Wakefield Village Association	$5,000	$5,000	$5,000	$5,000	$5,000	$25,000	$15,000
589702	Southern RI Chamber of Commerce	$9,000	$9,000	$9,000	$9,000	$9,000	$45,000	$20,000
589710	VFW Post #916	$6,000	$5,000	$10,000	$7,500	$7,500	$36,000	$7,500

589711	South County History Center	$0	$15,000	$7,500	$7,500	$7,500	$37,500	$7,500
589714	Friends of the Saugatucket/Salt Ponds Coalition*	$0	$0	$650	$1,000	$2,000	$3,650	$4,500
589717	Wakefield Concert Band	$0	$0	$0	$550	$550	$1,100	$3,500
589712	South Kingstown Housing Authority/ SKHA Services	$18,000	$18,000	$0	$18,000	$18,000	$72,000	$20,000
N/A	Wildlife Rehabilitators Association of Rhode Island/ Wildlife Clinic of Rhode Island	$0	$0	$0	$0	$0	$0	$5,024
589718	Saint Elizabeth Adult Day Center	$0	$0	$0	$0	$1,500	$1,500	$2,500
589701	Narrow River Preservation Association	$1,950	$1,950	$0	$2,500	$2,500	$8,900	$4,000
N/A	Animal Rescue Rhode Island	$0	$0	$0			$0	$5,000
N/A	The World War II Foundation						$0	$10,000
Subtotal Human Service Agencies		**$31,776**	**$106,517**	**$178,150**	**$68,050**	**$70,550**	**$495,043**	**$121,524**
Totals		**$166,776**	**$196,517**	**$370,650**	**$182,050**	**$177,050**	**$1,091,543**	**$269,024**

Footnotes:

1. Starting in FY 2024 the RI League of Cities and Towns dues were moved to the Town Manager budget.
2. Celebration includes the Veterans Day Parade and Memorial Day Parade.
3. SK Wellness closed in May of 2021. The Chris Collins Foundation took over to advance the same mission.
4. Amount requested prior to TC work session. The final allocations are decided during the budget process.

Mission Statement & Primary Functions

Functions

The Human Service and Outside Agency (HSOA) Fund is an annual municipal grant program through which the Town of South Kingstown provides financial support to nonprofit organizations serving the community. The program is designed to supplement municipal services by funding agencies that address critical social, health, housing, cultural, and community needs.

Human Service Organizations are locally based nonprofit agencies that assist residents who are economically challenged, lack suitable housing, are elderly, living with disabilities, victims of abuse, or experiencing other life challenges. Typical recipients include health clinics, senior support programs, congregate meal centers, low-income housing partnerships, domestic violence resource centers, food pantries, and similar organizations supported in whole or in part by public and/or donated funds.

Outside Agencies are local nonprofit organizations that engage in projects and initiatives that positively impact the broader South Kingstown community. These often include neighborhood or village associations, veterans' groups, business support organizations, preservation groups, museums, and similar entities.

The HSOA program is administered through the Town Manager's Office, with the Deputy Town Manager responsible for processing and coordinating all applications. Organizations seeking funding must submit a completed application along with required supporting documentation, including:

- Most recent Annual Report (Form 631) filed with the Rhode Island Secretary of State
- Certificate of Good Standing (COGS) from the Rhode Island Secretary of State
- Letter of Good Standing (LOGS) from the Rhode Island Division of Taxation (if not submitted within the prior three years)
- Supplemental materials describing the proposed program and intended use of funds

Applications are reviewed and vetted for completeness and eligibility before being compiled and presented to the Town Council during annual budget work sessions. Applicants are afforded an opportunity to briefly present their request. As part of the budget adoption process, the Town Council determines the total amount appropriated for the HSOA program and the allocation to each organization, if any.

The Town emphasizes that funding is limited and not guaranteed from year to year, and prior awards do not ensure future funding. Organizations are encouraged to use HSOA funds for innovative initiatives or one-time expenses whenever possible. Funds are typically available for distribution beginning in August of the adopted fiscal year.

Annually Supported Agencies

The following quasi-governmental organizations and community activities are customarily supported through the HSOA grant program and are incorporated into the proposed budget on an annual basis in recognition of their longstanding service to the South Kingstown community.

While these organizations are routinely funded, annual support is not automatic. Each organization is required to submit a completed HSOA application and appear before the Town Council during the budget review process to reaffirm its intent to continue programming and to outline the proposed use of requested funds. Final funding determinations are made by the Town Council as part of the annual budget adoption process.

Celebrations

The Town of South Kingstown proudly supports several longstanding community celebrations that honor our history, veterans, and first responders, including the Memorial Day Parade, Veterans Day Parade, and, historically, the

Firefighters Parade. These events provide meaningful opportunities for civic engagement, remembrance, and community pride, and require increasing levels of coordination, public safety support, and operational funding each year.

In recent years, HSOA funding has included an annual allocation for the Firefighters Parade. However, since the onset of COVID-19, the parade has not been held consistently on an annual basis and the allocated funds have not been regularly utilized. In FY 2025, the Town Council reallocated the Firefighters Parade funding to offset increased costs associated with operating the Memorial Day and Veterans Day parades.

To date, the FY 2026 allocation for the Firefighters Parade has neither been requested nor expended.

Given that the operational costs of the Memorial Day and Veterans Day parades continue to rise — and in consideration of the fact that the Firefighters Parade does not appear to require ongoing HSOA funding — we are proposing that the full $7,000 allocation be directed to support the Memorial Day and Veterans Day parades moving forward.

UFD & KFD Fire Districts

The Union Fire District and Kingston Fire District collaborate to provide annual scholarships to volunteer firefighter members and their families, as well as local students pursuing education in fire, EMS, and nursing. Scholarships are given to students of South Kingstown High School and The Prout School. The goal of this initiative is to support ongoing UFD and KFD recruitment and retention efforts. Funding in the amount of $10,000 is proposed for the 2026-2027 fiscal year to continue the scholarship initiative.

FY 2027 HSOA Applicants

Applications for the FY 2027 HSOA budget cycle were issued on January 13, 2026, with a submission deadline of February 3, 2026. A total of 24 applications were received, representing $262,024 in funding requests. This total includes the Union Fire District Scholarship request but excludes the proposed $7,000 allocation for community celebration funding.

The majority of applicants have either previously applied for or received HSOA funding in prior years. For the FY 2027 cycle, the Town received two new applications to the program: Meals on Wheels RI, Inc. and the World War II Foundation. Funding requests were received from the following eligible Human Service and Outside Agencies:

Jonnycake Center of Peace Dale

The Jonnycake Center of Peace Dale is a non-profit local organization, whose mission is to improve the quality of life for individuals and families by providing comprehensive assistance to those in need of food, clothing, and household items, and through individual and systemic advocacy for our clients. Funding in the amount of $30,000 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

Education Exchange

The Education Exchange is a non-profit organization whose mission is to provide educational tools and opportunities that are informative, relevant, and responsive to the needs of individuals and businesses in Southern Rhode Island and beyond. Throughout the decades, EDEX has expanded its services to include Adult Basic Education (ABE), English as a Second Language (ESL), National External Diploma Program (NEDP), Transitioning to College, and workforce training programs in hospitality, aquaculture, and digital literacy. Funding in the amount of $15,000 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

Domestic Violence Resource Center of South County

The DVRCSC is a non-profit agency that works toward a future free of violence, and to build a community in which everyone shares the responsibility to create a culture of safety and personal dignity. The DVRCSC provides a comprehensive range of services for victims of domestic violence and their children, working collaboratively to offer safety, support, advocacy, education, and a network of services for the residents of Washington County. Funding in the amount of $15,000 is being requested for the 2026-2027 fiscal year, which is $5,000 more than what was granted in FY 2025-2026.

WARM Welcome House of Peace Dale

Westerly Area Rest Meals (WARM) Center was founded in 1987. Their mission is to "provide a continuum of care and service to people who are homeless or in need by providing affordable housing; assuring supportive services and helping the homeless and needy build self-esteem and move toward independent and responsible living." The WARM Center acquired the 17-bed Welcome House Emergency Shelter located in Peace Dale in 2022. They are fiscally responsible for the shelter, which operates independently. WARM programs and services deliver essential resources that support people in achieving housing security and/or economic stability. Funding in the amount of $25,000 is being requested for the 2026-2027 fiscal year, which is $15,000 more than was granted in FY 2025-2026.

Chris Collin's Foundation

The Chris Collins Foundation was created in memory of South Kingstown resident and student Chris Collins, who died by suicide March 29, 2018, after a 3-year battle with anxiety and depression. The foundation's goals are to reduce stigma, raise awareness, encourage help-seeking, and promote early detection of depression, anxiety, and related illnesses. This is done by educating middle and high school students (and their families) about mental health issues and supporting them in finding creative ways to convey this knowledge to their peers. Funding in the amount of $10,000 is being requested for the 2026-2027 fiscal year, which is $5,000 more than was granted in FY 2025-2026.

CANE Child Development Center

CANE provides quality, nurturing care for the children and families that live in South Kingstown. The center provides a healthy, safe learning environment with a commitment to providing the highest quality childcare in the South Kingstown community. CANE supports inclusion of children with disabilities and developmental delays and provides services for children with all abilities. Funding in the amount of $15,000 is being requested for the 2026-2027 fiscal year, which is $6,000 more than was granted in FY 2025-2026.

Southern Rhode Island Volunteers

SRIV's mission is to enhance lives by inspiring, creating, and supporting a lifelong culture of service throughout volunteer members and affiliates across Southern Rhode Island. SRIV's mission is to support and provide aging-in-place assistance, meaningful service opportunities and activities that promote and enhance independent living for mature individuals, including seniors, disabled adults, veterans, and anyone interested in volunteer service opportunities. Funding in the amount of $6,000 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

Neighbors Helping Neighbors RI

Neighbors Helping Neighbors is a non-profit organization. Neighbors Helping Neighbors is a non-profit organization offering opportunities for residents to volunteer using their skills and talents to benefit neighbors and their community. The organization is dedicated to helping families stay in their homes in a variety of ways, primarily by providing necessary home repairs and modifications. Funding in the amount of $5,000 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

St. Peters by the Sea/Community Market at St. Peter's Church

The Community Market (CM) at St. Peter's By-The-Sea Church is a food pantry that has operated since 2012. The CM is an independently operated and funded outreach endeavor of St. Peter's Episcopal Church and has the feel of a community project housed in a church. The CM does not have a dedicated operating space, meaning that it is set up and taken down each day in the church hall. They are closely aligned with the church and do not have to pay for overhead charges. The CM offers shelf-stable foods, fresh bread, fresh produce, frozen meat, fresh dairy products and some personal and household items. There is a SNAP outreach counselor visiting monthly. Funding in the amount of $2,500 is being requested for the 2026-2027 fiscal year. No funds were granted to this organization in FY 2025-2026.

Boys and Girls Club of Newport

The Boys & Girls Clubs of Newport County's mission is to "inspire and enable all young people, especially those who need us most, to realize their full potential as productive, responsible and caring citizens." Their vision is to provide a world-class Club Experience that assures success is within reach of every young person who enters their doors, with all members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship and living a healthy lifestyle. Funding in the amount of $23,000 is being requested for the 2026-2027 fiscal year, which is $8,000 more than was granted in FY 2025-2026.

Meals on Wheels of RI, Inc.

Meals on Wheels of RI (MOWRI)'s Home-Delivered Meal Program (HDMP), in continuous operation since February 1969, provides Rhode Island residents across the state year-round service of home-delivered meals, safety-assuring wellness checks, and socialization with program drivers. Their ultimate program goal is to help our clients achieve equitable access to fully healthy lives and maintain healthy and independent living by addressing food insecurity and social isolation as risk factors for negative health outcomes and loss of independence. Funding in the amount of $1,000 is being requested for the 2026-2027 fiscal year. Meals on Wheels of RI, Inc. is a new applicant to the HSOA program with no previous funding requests or allocations provided.

Wakefield Village Association

The Wakefield Village Association is made up of merchants, professionals, artists, nonprofits, and many volunteers within the community. Their goal is to build on the already strong sense of community that exists downtown and in the surrounding villages. The WVA strives to put on community events and invest in projects that enhance Main Street to increase the number of visitors and community members to the historic Wakefield area. Funding in the amount of $15,000 is being requested for the 2026-2027 fiscal year, which is $10,000 more than the amount granted in FY 2025-2026.

Southern Rhode Island Chamber of Commerce

The Chamber is a commerce/economic development organization and is a non-profit organization financed on a voluntary basis and established to advance the commercial, financial, industrial, and civic interests of the community. The Chamber supports and enhances the business community of Southern Rhode Island and creates opportunities for the growth and development of its member businesses. Funding in the amount of $20,000 is being requested for the 2026-2027 fiscal year, which is $11,000 more than was granted in FY 2025-2026.

VFW, Post 916

The VFW, Post 916 is a service organization consisting of former combat and conflict-era deployed veterans in South County. The VFW's mission is to foster camaraderie among United States veterans of overseas conflicts; to serve veterans, the military, and our communities; and to advocate on behalf of all veterans. Funding in the amount of $7,500 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

South County History Center

The South County History Center was originally founded as the Pettaquamscutt Historical Society in 1958 by a group of residents interested in history and historic preservation. The South County History Center's mission is to lead the discovery and preservation of South (Washington) County's history. To achieve their mission, the Center preserves, interprets, and makes accessible archival, object, and library collections. Funding in the amount of $7,500 is being requested for the 2026-2027 fiscal year, which is equal to the amount granted in FY 2025-2026.

Salt Ponds Coalition (Previously Friends of the Saugatucket)

The Salt Ponds Coalition is the state-designated watershed council for the coastal ponds' region which grants them the standing to advocate on behalf of the resource. Their mission is to protect the salt ponds both as a habitat for the species that live there, and also for the future enjoyment of the people who live near, work on, and visit the ponds.
Their goals include continuing to collect water quality monitoring data through our long-running Pond Watcher Program, advocate for practices that improve the health of the ponds on both a municipal and state level, partner with local universities, state, and town agencies to complete restoration projects in the pond.

Recently, when the Friends of Saugatucket dissolved, the SPC committed to testing the water quality sampling stations on the Saugatucket River and expanding their advocacy efforts to help improve water quality on the river itself. In South Kingstown, the SPC has water quality monitoring sites on Green Hill Pond, Potter Pond, Point Judith Pond, and the Saugatucket River. Funding in the amount of $4,500 is being requested for the 2026-2027 fiscal year, which is $2,500 more than was granted in FY 2025-2026 to the Friends of the Saugatucket to support local water quality testing.

Wakefield Concert Band

The WCB is the only community band representing the Town of South Kingstown. The band gives opportunities for the SK residents to hear live music performed multiple times throughout the year. The WCB offers 12 concerts each year, serving all residents, all ages, for the Town of South Kingstown. They offer 6 Free Summer Outdoor Concerts to the SK community. The band is open to musicians within the community who wish to perform with no charge for membership. Funding in the amount of $3,500 is being requested for the 2026-2027 fiscal year, which is $2,950 more than was granted in FY 2025-2026.

SKHA Services & Development Corporation

SKHA Services is the non-profit affiliate of the South Kingstown Housing Authority. In collaboration with the Housing Authority, SKHA Services is endeavoring to further the development of affordable housing, programs, and services for the benefit of residents in need. The population served comprises low- and moderate-income individuals and families, including senior citizens and people with disabilities, who are residents of South Kingstown. Funding in the amount of $20,000 is being requested for the 2026-2027 fiscal year, which is $2,000 more than was granted in FY 2025-2026.

Wildlife Clinic of Rhode Island (formerly Wildlife Rehabilitators Association of Rhode Island)

The mission of Wildlife Clinic of Rhode Island is to save wild lives through providing compassionate care, protecting habitats, and educating our community. They are the state's only emergency veterinary hospital equipped to treat all species of wild animals. They receive injured and orphaned wildlife from the public, municipal animal control agencies, and the Rhode Island Department of Environmental Management (RI DEM). Their services include managing cases involving potential rabies exposure and coordinating required reporting and safe follow-up with the Rhode Island Department of Health.

The Wildlife Clinic of Rhode Island's goal is to continue providing comprehensive veterinary support to the Town of South Kingstown in alignment with South Kingstown Animal Control's efforts. This support includes managing rabies vector species, treating injured wildlife that may carry zoonotic diseases, and responding to other situations that may pose a public health risk. Funding in the amount of $5,024 is being requested for the 2026-2027 fiscal year. No funds were granted to this organization in FY 2025-2026 or previous years.

Saint Elizabeth Adult Day Centers

Saint Elizabeth Adult Day Centers, formerly known as Cornerstone Adult Services, has been serving Rhode Island's elderly and adults with disabilities for over 50 years. With a total of four adult day centers located in Warwick, South Kingstown, and Bristol, Saint Elizabeth provides care for a mixed population of adults with varying conditions including but not limited to stroke-related disabilities, cardiac disease, Diabetes, Multiple Sclerosis, developmental disabilities, Alzheimer's disease, Parkinson's disease, and other physical and cognitive disabilities. Funding in the amount of $2,500 is being requested for the 2026-2027 fiscal year, which is $1,000 more than was granted in FY 2025-2026.

Narrow River Preservation Association (NRPA)

The Narrow River Preservation Association is a 501(c)(3) non-profit volunteer environmental group formed in 1970 to “to preserve, protect, and restore the natural environment and the quality of life of all communities within the Narrow (Pettaquams River Estuary) and Water. The NRPA is the designated Watershed Council for the Narrow River and works with state agencies and municipal boards on a wide range of matters from land use planning to promotion of recreational uses of the river. For the last 34 consecutive years, NRPA's volunteer river monitors have tested water in Narrow River and its major freshwater inputs from May through October as part of URI Watershed Watch. Funding in the amount of $4,000 is being requested for the 2026-2027 fiscal year, which is $1,500 more than was granted in FY 2025-2026.

Animal Rescue Rhode Island (ARRI)

ARRI rescues abandoned, abused and surrendered cats, dogs and other small animals without geographic limitations. In 2025, the majority of our intakes were local surrenders and through partnerships with other local shelters. ARRI also takes in animals from overcrowded shelters in the south, bringing them to our safe haven where they are cared for and find loving homes. The majority of adopters are Rhode Island residents, but several also come to us from other states. In addition to saving lives and bringing families and pets together, it is ARRI's goal to keep families together and limit the number of surrenders through the community pet food pantry program. Funding in the amount of $5,000 is being requested for the 2026-2027 fiscal year. This organization has not previously received funds through the HSOA program.

The World War II Foundation

The not-for-profit World War II Foundation is dedicated to sharing their stories with learners of all ages - through our award-winning documentary films for PBS, and at the International Museum of World War II in South Kingstown. The World War II Foundation has grown rapidly over the past 15 years, while also growing in quality and reputation. The Foundation has completed 44 documentary films which stand among the Top Five offerings of PBS. In 2019, the Foundation opened the International Museum of
World War II in South Kingstown, which National Geographic affirms as one of the “Top Ten Favorite History Museums in the World.” Students of all ages love to visit the interactive Museum, which is a valuable addition to South Kingstown’s rich landscape of educational and cultural offerings. Funding in the amount of $10,000 is being requested for the 2026-2027 fiscal year. The World War II Foundation is a new applicant to the HSOA program with no previous funding requests or allocations provided.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Contributions to Human Services and Outside Agencies	$103,000	$90,500	$90,500	$90,500	$94,000
Total Expenditures	**$103,000**	**$90,500**	**$90,500**	**$90,500**	**$94,000**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Human Svcs & Outside Agy Contr		$103,000	$90,500	$90,500	$94,000
Contributions to Human Services and Outside Agencies		$103,000	$90,500	$90,500	$94,000
Jonnycake Center Of Peace Dale	10180000-589606	$30,000	$30,000	$30,000	$30,000
Cane Child Development Center	10180000-589607	$9,000	$9,000	$9,000	$9,500
Welcome House Of South County	10180000-589609	$10,000	$10,000	$10,000	$10,000
Domestic Violence Resource Ctr	10180000-589610	$10,000	$10,000	$10,000	$11,000
Education Exchange	10180000-589612	$15,000	$15,000	$15,000	$15,000
Boys and Girls Club	10180000-589614	$20,000	$15,000	$15,000	$15,000
Neighbors Helping Neighbors	10180000-589708	$5,000	-	-	-
St. Vincent DePaul/St. Francis	10180000-589716	$4,000	-	-	-
Galilee Mission	10180000-589719	-	-	$1,500	-
The Galilee Mission	10180000-589601	-	$1,500	-	-
St. Peters by the Sea/Comm. Market	10180000589720	-	-	-	$2,500
Meals on Wheels of RI, Inc.	10180000-589721	-	-	-	$1,000
Total Expenditures		**$103,000**	**$90,500**	**$90,500**	**$94,000**

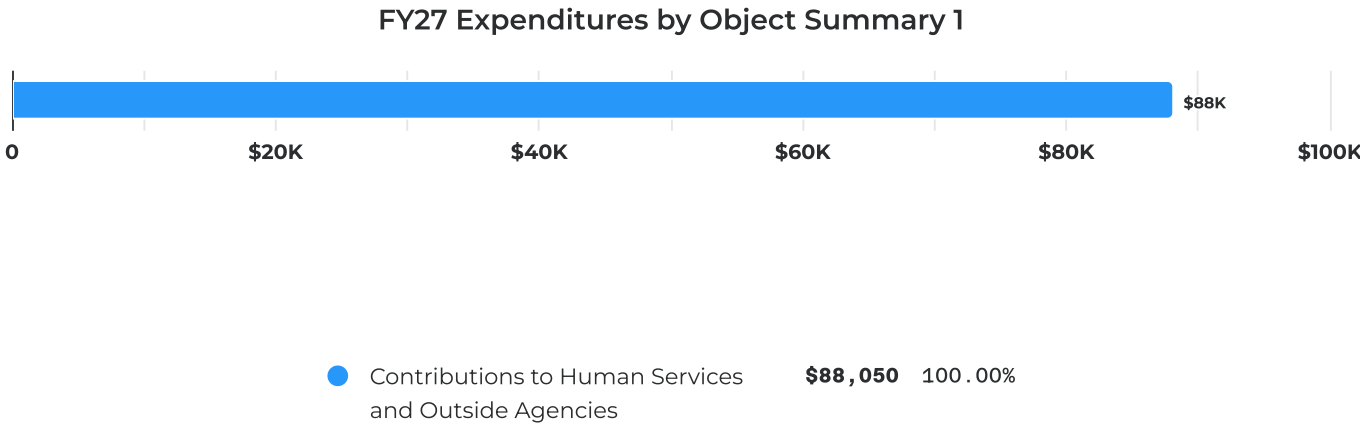
Contributions to Outside Agencies

Division Breakdown & Personnel Summary

Division Summary	
Division Number	**Division Name**
10180000	Contributions to Human Service Agencies
10181000	**Contributions to Outside Agencies**

The Human Services & Outside Agency's total expenditures are proposed to be level funded, when compared against the prior fiscal year (FY2025-26).

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Contributions to Human Services and Outside Agencies	$79,050	$91,550	$91,550	$91,550	$88,050
Total Expenditures	**$79,050**	**$91,550**	**$91,550**	**$91,550**	**$88,050**

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Human Svcs & Outside Agy Contr		$79,050	$91,550	$91,550	$88,050
Contributions to Human Services and Outside Agencies		$79,050	$91,550	$91,550	$88,050
Celebration (Parades)	10181000-580106	$7,000	$7,000	$7,000	$7,000
Fire Company	10181000-580108	$10,000	$10,000	$10,000	$10,000
Narrow River Pres	10181000-589701	$2,500	$2,500	$2,500	$2,500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Southern RI Chamber Of Comm	10181000-589702	$9,000	$9,000	$9,000	$9,000
Peace Dale Neighborhood Revit	10181000-589703	-	$2,000	$2,000	-
Wakefield Village Association	10181000-589706	$5,000	$5,000	$5,000	$6,000
Neighbors Helping Neighbors	10181000-589708	-	$5,000	$5,000	$5,000
Southern RI Volunteers	10181000-589709	$6,000	$6,000	$6,000	$6,000
VFW Auxiliary Post #916	10181000-589710	$7,500	$7,500	$7,500	$7,500
South County History Center	10181000-589711	$7,500	$7,500	$7,500	$7,500
South Kingstown Housing Author	10181000-589712	$18,000	$18,000	$18,000	$18,000
Chris Collins Foundation	10181000-589713	$5,000	$5,000	$5,000	$5,000
Friends of the Saugatucket	10181000-589714	$1,000	$2,000	$2,000	$2,000
Peace Dale United Housing	10181000-589715	-	-	$3,000	-
Wakefield Concert Band	10181000-589717	$550	$550	$550	$1,050
St. Elizabeth Adult Day Center	10181000-589718	-	$1,500	$1,500	$1,500
Peace Dale United Housing, Inc.	10181000-589719	-	$3,000	-	-
Total Expenditures		**$79,050**	**$91,550**	**$91,550**	**$88,050**

Capital Outlay

Division (10185000) - Capital Outlay

Capital Outlay's total expenditures are proposed to increase by $74,496 to $2,057,796 (3.76%), when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Capital Budget

This department provides for funding from the General Fund's Capital Improvement Program for FY 2026-2027 and incorporates it into the fiscal periods of 2026-2027 through 2031-2032. Additional funding for FY 2026-2027 Capital Budget projects may be provided through Special Revenue and/or Enterprise Funds. The Capital Budget is the first year spending program of the six-year (CIP), also referred to as the 'Pay-As-You-Go' element of the CIP.

Capital Improvement Program

The full budget document for the fiscal period 2026-2027 through 2031-2032 Capital Improvement Program can be found on the Town of South Kingstown's website or within this budget document.

Capital Improvement Program Timeframe

The Capital Improvement Program (CIP), prepared by the Town Manager and approved by the Town Council, shall determine the Town's capital needs. The CIP will be prepared, presented and acted upon in accordance with the Town Code, *Chapter 6 – Finance, Article III. Capital Improvement Program and Capital Budget Ordinance*, with the following schedule:

- The Town Manager shall prepare and submit to the Town Council a six-year capital program no later than December 1st each year.
- The Town Council, by resolution, shall adopt the CIP with or without amendment after public hearing and on or before February 1st each year.

The Capital Improvement Program for Fiscal Period 2026-2027 through 2031-2032 was presented to the Town Council on December 1, 2025. The Town Council held work sessions to review the proposed CIP on January 6, 2026, with the school committee and on January 5, 2026, with municipal department directors. A public hearing was held during the Town Council's January 26, 2026, regular session to hear from the public, and the Capital Improvement Program for Fiscal Period 2026-2027 through 2031-2032 was adopted that evening.

Functions

Consistent with Town Code *Chapter 6 – Finance, Article III. Capital Improvement Program and Capital Budget Ordinance*, the Town uses a long range planning process to develop a six-year Capital Improvement Program (CIP). In addition to the Town Charter and maintaining a well-managed government, the CIP is prepared and reviewed annually. Because of the multi-year nature of the CIP, a comprehensive capital plan will help ensure the financial

health of the Town and the preservation of the infrastructure and allows management to make sound decisions on affordability.
The multi-year nature of the CIP is why it is considered a 'living' document, since it outlines a project's past and future. For example, as a project is developed, the amount and timing of expenditures may allow budget appropriations to be moved out of the CIP or require that the appropriations be accelerated, and the budget size increased or decreased. Therefore, a review of needs is assessed annually to ensure that the appropriate levels of spending and types of spending per project are understood and outlined in the CIP.

The Town uses the Capital Improvement Program (CIP) to strategically invest in and develop capital projects. A project that is included in the Town's capital budget is defined as requiring the expenditure of public funds for the purchase, construction, enhancement, or replacement of physical infrastructure and/or assets. Capital facilities and infrastructure refer to all public (both municipal and school) facilities such as buildings, streets, bridges, water and wastewater systems, parks, and solid waste disposal facilities. A capital project or improvement is a major, non-recurring, tangible fixed asset. The term includes property acquisition, major improvements to an existing facility, and new building construction. Other costs associated with the capital budget include architectural and engineering fees, bond issuance costs, and site work, if needed. To be included in the CIP, the estimated project cost is over $10,000 and the project must have an expected useful life greater than that of the life-span of any debt used to fund the project.

Planning Process

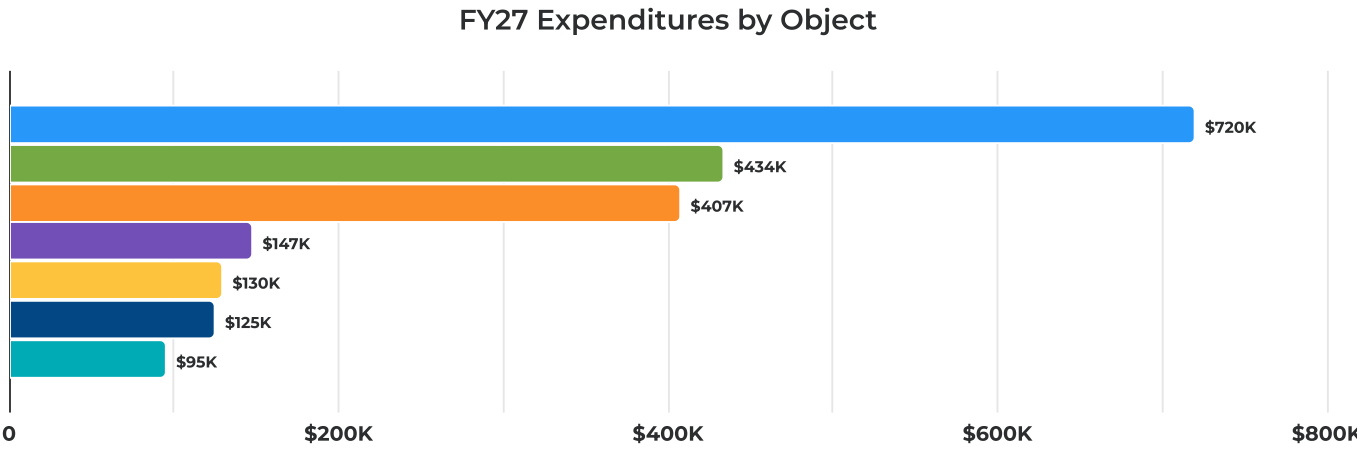
For a project to be included in the CIP, the following is required:

- Annually, each department updates prior year capital project requests, identifies new projects or funding needs and submits their requests to the Town Manager for consideration and incorporation into the CIP.
- The Town Manager recommends a CIP which represents the best effort to define the necessary community needs over the next six years and one in which completes existing capital projects and adequately funds new projects or increased costs of existing projects.
- The Town Manager's considerations for project inclusion are based on the following:
  - Projects address health and safety concerns
  - Meet any federal or state mandates and/or legal obligations
  - Secure any outside funding, such as federal, state or private, to reduce tax burden.
  - Pay-As-You-Go revenues are budgeted to a level of affordability.
  - Preserve the existing tax base while assuring infrastructure/assets
  - Outline a realistic CIP plan within the financial resources available
  - Determine outcome should a project be deferred

Summary of Expenditures, By Expense Type

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Capital Outlay	$2,043,935	$1,983,300	$1,983,300	$1,983,300	$2,057,796
Total Expenditures	**$2,043,935**	**$1,983,300**	**$1,983,300**	**$1,983,300**	**$2,057,796**



Public Works Improvement Fund	**$720,000**	34.99%
Rec Development & Restore Fund	**$434,000**	21.09%
Capital Equip. & Replace. Fund	**$406,994**	19.78%
Town Hall Improvement Fund	**$147,302**	7.16%
Public Safety Reserve Fund	**$129,500**	6.29%
Technology Reserve Fund	**$125,000**	6.07%
Property Appraisal Rsrve Fund	**$95,000**	4.62%

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Capital Outlay		$2,043,935	$1,983,300	$1,983,300	$2,057,796
Capital Outlay		$2,043,935	$1,983,300	$1,983,300	$2,057,796
Property Appraisal Rsrve Fund	10185000-590326	$90,000	$50,000	$50,000	$95,000
Capital Equip. & Replace. Fund	10185000-590408	$461,820	$554,000	$554,000	$406,994
Technology Reserve Fund	10185000-590410	$70,000	$10,000	$10,000	$125,000
Library Improvement Fund	10185000-590412	$50,000	$60,000	$60,000	-
Public Safety Reserve Fund	10185000-590414	$165,000	$123,300	$123,300	$129,500
Public Works Improvement Fund	10185000-590418	$795,000	$850,000	$850,000	$720,000
Rec Development & Restore Fund	10185000-590420	$256,115	$146,000	$146,000	$434,000
Town Hall Improvement Fund	10185000-590426	$81,000	$115,000	$115,000	$147,302
Transfer To Other Funds	10185000-590999	$75,000	$75,000	$75,000	-
Total Expenditures		**$2,043,935**	**$1,983,300**	**$1,983,300**	**$2,057,796**

Peace Dale Office Building Fund

Division Breakdown & Personnel Summary

Department / Division Head — Theresa L. Murphy—CPRE, Director of Leisure Services

The Parks & Recreation Department is funded through revenues from the General Fund, as well as the Peace Dale Office Building (PDOB), the Neighborhood Guild, and the Recreation Center. This section details the operational budget for the Peace Dale Office Building.

Expenditures — Summary of Changes

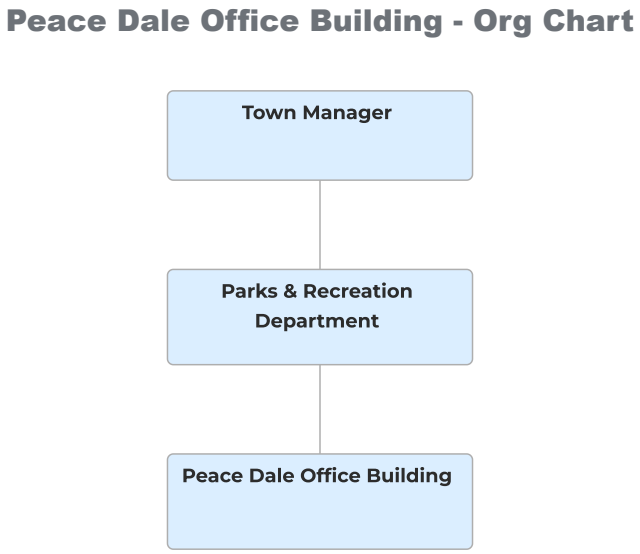
PDOB's total expenditures are proposed to increase by $4,444, to $115,094 (4.02%), when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $262.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $85.
- The Furniture & Furnishings account is proposed to increase by $2,500 to $2,500, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

PDOB's total revenues are proposed to increase by $4,444, to $115,094 (4.02%), when compared against the prior fiscal year (FY2025-26), with the driver being the following account:

- The Beekman Violin account is proposed to increase by $2,132 (5.07%) to $44,164, when compared against the prior fiscal year (FY2025-26).



Mission Statement & Primary Functions

Mission Statement

The Parks and Recreation Department is committed to enhancing the quality of life for all South Kingstown residents by providing enriching recreational experiences and exceptional facilities.

General Explanation and Work Program

The Peace Dale Office Building (PDOB) was constructed in 1865 by the Peace Dale Mill Company and was purchased by the Town in 1983. Since that time, the Parks and Recreation Department has managed the facility, expanding programming into the building. The Department also manages the offering of commercial space within the building, with the rental income generated being held in a capital reserve fund. These funds are used exclusively for improvements and upgrades to the building, to both maintain PDOB's historical feel while addressing operational efficiencies.

The first floor of the PDOB facility is utilized on a year-round basis for public programming through the Parks and Recreation Department. The space allows the Department to offer select leisure programs, including art and pottery classes. The first floor is fully accessible; however, limited access to the second and third floor levels prevents the Department from expanding into that space for additional programs.

Occupancy of the available 5,918 square feet available for commercial lease within the PDOB is currently at 100%. Fiscal year 2026-2027 projected rental revenue reflects a 3.6% increase as compared with the current fiscal year budget. The first floor level will continue to be at risk for flooding during extreme weather events, given the building's location in a low-lying area. Short-term safeguards are in place and have protected the first floor during severe rain events. These safeguards will remain in place as a component of facility maintenance and hazard mitigation.

Functions

The primary functions include, but are not limited to:

- The PDOB location serves as an extension of the Neighborhood Guild facility, with some recreational programs offered there year-round.
- The Parks & Recreation Department manages the rentals and occupancy of commercial units within the PDOB.
- Both day-to-day and long-term maintenance of the PDOB are managed by the Town's Facilities Division. Rental income is utilized to cover operational costs and long-term maintenance and preservation of the building.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Renew one lease agreement for a new term
• Implement improvements to HVAC system for better efficiency
• Investigate feasibility and fiscal outlook for a long-term lease of the third floor studio
• Renew one lease agreement for a new term

FY 2026–2027 Priorities

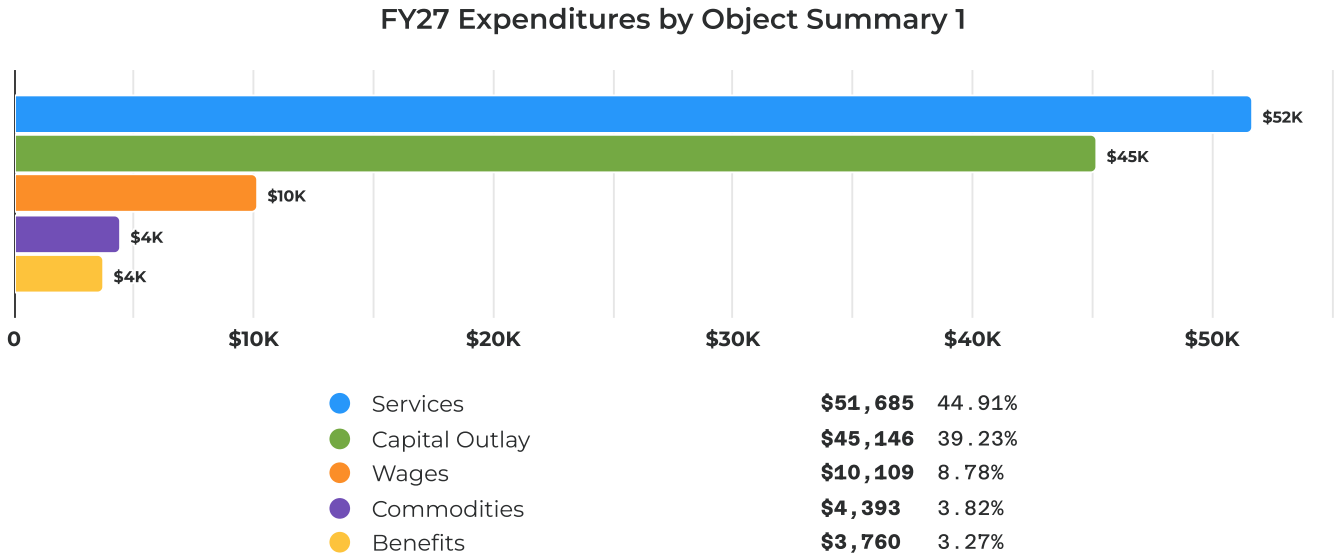
Proposed Priorities
• Renew two lease agreements for a new term
• Implement improvements to Interior Common Areas
• Install permanent flood control mechanism on ground floor level

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected
Commercial Tenants	7	7	7	7
Recreational Programs Offered	7	6	5	2
Self-Support Rental Revenue	8,652	10,092	10,800	10,500
Lease Units — Rental Income	91,668	95,237	97,464	$101,689

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$9,595	$9,847	$5,701	$10,197	$10,109
Benefits	$3,537	$3,675	$1,948	$3,449	$3,760
Services	$70,529	$51,242	$25,347	$48,122	$51,685
Capital Outlay	$20,446	$42,300	$24,800	$36,800	$45,146
Commodities	$3,852	$3,585	$1,906	$2,925	$4,393
Total Expenditures	**$107,959**	**$110,649**	**$59,702**	**$101,493**	**$115,093**

Expenditure Summary by Account

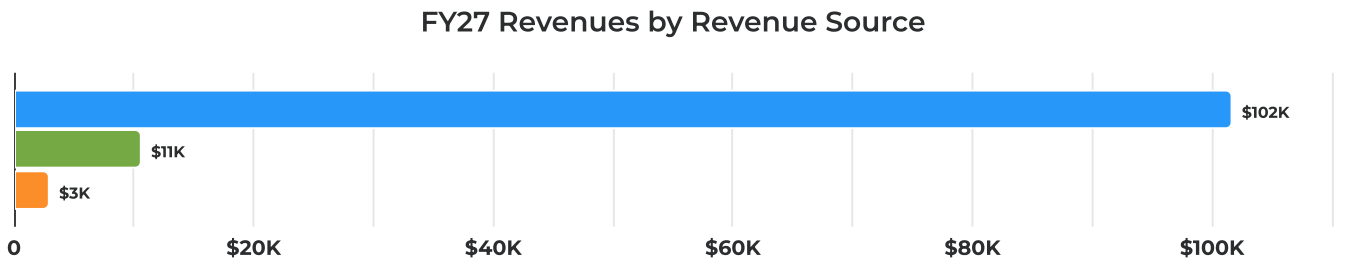
Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$107,959	$110,649	$59,702	$115,093
Wages		$9,595	$9,847	$5,701	$10,109
Full-Time Employees	30243010-511001	$9,494	$9,741	$5,697	$9,985
Longevity	30243010-511006	$101	$106	$4	$124
Benefits		$3,537	$3,675	$1,948	$3,760
FICA	30243010-522250	$715	$707	$428	$762
Municipal Employees Retirement	30243010-522300	$1,251	$1,330	$769	$1,304
State Retirement Defined Cont.	30243010-522301	$132	$132	$77	$138
Medical Insur-Active Employees	30243010-522818	$1,013	$1,080	$578	$1,131
Dental Insur-Active Employees	30243010-522822	$42	$42	$23	$43
Insurance Buyback	30243010-522840	$77	$77	$44	$77
Life Insurance	30243010-522850	$7	$7	$4	$7
Workers Compensation	30243010-529900	$300	$300	$26	$300
Services		$70,529	$51,242	$25,347	$51,685
Custodial Services	30243010-530013	$22,104	-	-	-
Refuse Disposal	30243010-530014	$783	$900	$511	$977
Course Instructors	30243010-530022	$420	$200	-	-
Electricity	30243010-532004	$12,800	$13,300	$5,806	$13,300
Natural Gas	30243010-532008	$9,300	$9,200	$3,386	$9,200
Wastewater Fees	30243010-532010	$1,442	$1,600	$1,600	$1,600
Water Fees	30243010-532012	$480	$500	$479	$515
Computer/Software Maintenance	30243010-534016	$1,200	$3,500	$965	$3,800
Maintenance Of Buildings	30243010-534020	$15,000	$15,000	$5,653	$15,000
Insurance	30243010-560010	$7,000	$7,042	$6,946	$7,293
Capital Outlay		$20,446	$42,300	$24,800	$45,146

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Furniture And Furnishings	30243010-550026	$2,500	-	-	$2,500
Capital Improvements	30243010-570002	$17,946	$17,500	-	$16,854
Transfer To Other Funds	30243010-590999	-	$24,800	$24,800	$25,792
Commodities		$3,852	$3,585	$1,906	$4,393
Janitorial Materials & Supp	30243010-540014	$2,178	$2,178	$1,675	$2,243
Elect Materials & Supplies	30243010-540018	$250	$350	$121	$350
Chemicals And Gases	30243010-540024	$200	$200	-	$200
Miscellaneous Expenses	30243010-580100	$1,224	$857	$110	$1,600
Total Expenditures		**$107,959**	**$110,649**	**$59,702**	**$115,093**

Revenues by Revenue Source



Licenses & Permits	**$101,689**	88.35%
Dept. Revenues/Fines/Charges	**$10,500**	9.12%
Revenue from Investments	**$2,904**	2.52%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Licenses & Permits	$95,898	$98,125	$57,904	$97,464	$101,689
Usage Fees	-	-	$128	$128	-
Dept. Revenues/Fines/Charges	$11,100	$9,600	$5,525	$10,800	$10,500
Revenue from Investments	$961	$2,924	$4,750	$3,528	$2,904
Total Revenues	**$107,959**	**$110,649**	**$68,307**	**$111,920**	**$115,093**

Revenues by Object

Revenues by Object

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Interest On Delinquent Payt		-	-	$128	-
Interest On Delinquent Payt	30243000-418130	-	-	$128	-
Rental Income		$95,898	$98,125	$57,904	$101,689
BEEKMAN VIOLIN	30243000-431115	$41,208	$42,032	$24,759	$44,164
MC ENTEE & MC ENTEE LAW OFF	30243000-431115	$7,944	$8,184	$4,634	$8,284
MUSEUM OF PRIMITIVE ART	30243000-431115	$5,520	$5,688	$3,318	$5,856
NEIL PHILBIN	30243000-431115	$11,103	$11,324	$6,524	$11,675
SC CHILD & FAMILY	30243000-431115	$20,772	$21,408	$12,488	$22,080
OCEAN STATE WAVES	30243000-431115	$5,127	$5,124	$3,024	$5,261
UNIT #8 (PETTY)	30243000-431115	$4,224	$4,365	$3,157	$4,369
Recreation Self-Supp Programs		$11,100	$9,600	$5,525	$10,500
Recreation Self-Supp Programs	30243000-440220	$11,100	$9,600	$5,525	$10,500
Investment Income		$961	$2,924	$4,750	$2,904
Investment Income	30243000-460010	$961	$2,924	$4,750	$2,904
Total Revenues		**$107,959**	**$110,649**	**$68,307**	**$115,093**

Senior Services Fund

Division Breakdown & Personnel Summary

Department / Division Head — Susan DiMasi, Senior Services Director

Division Summary	
Division Number	**Division Name**
30442010	Senior Transportation
30442020	Senior Nutrition Program
30442030	Adult Day Services Program
30442040	Senior Center Program

Department Headcount (FTE)					
Senior Services Fund	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	4.87	4.87	4.87	4.87	0.00

Expenditures — Summary of Changes

The Senior Center Fund's total expenditures are proposed to increase by $33,674, to $741,479 (4.76%), when compared against the prior fiscal year (FY2025-26), due to three main categories:

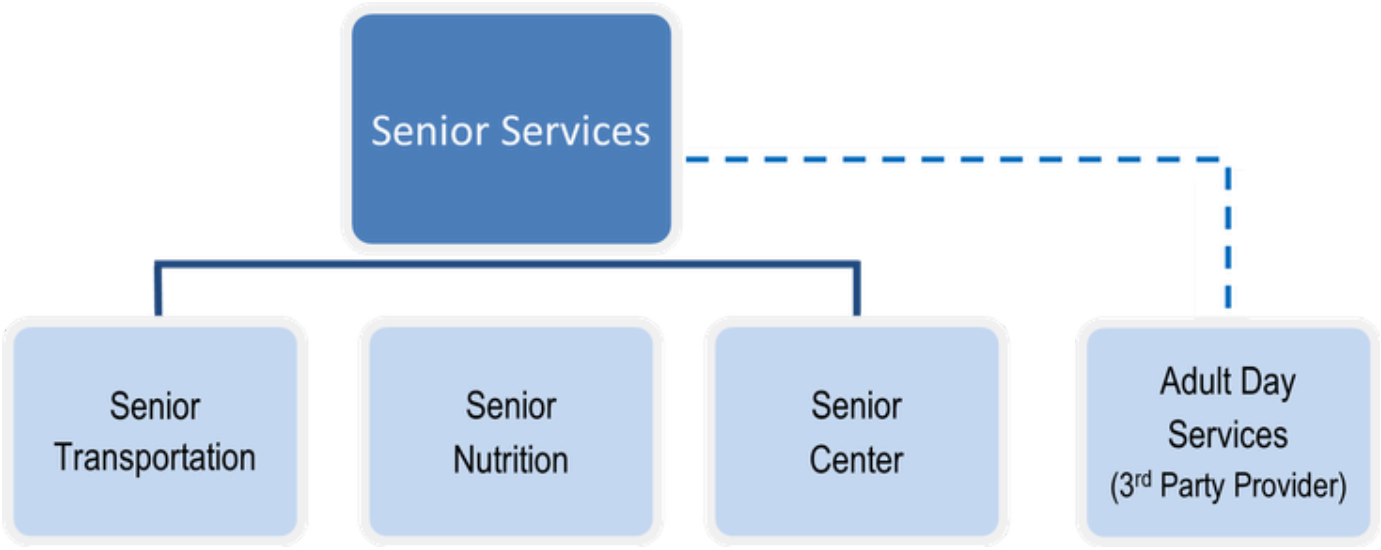
- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $6,823.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $20,411.
- The Senior Services Center sub-department is proposed to increase by $23.992 (5.51%) to $459,404, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

The Senior Center's total revenues are proposed to increase by $33,673, to $741,479 (4.76%), when compared against the prior fiscal year (FY2025-26), with two primary budget drivers, which are as follows:

- The Use of Designated Fund Balance account is proposed to increase by $40,000 (400.00%) to $50,000, when compared against the prior fiscal year (FY2025-26).
- The Tax Transfer from the General Fund to support operations is proposed to increase by $5,327, to $513,221, when compared to the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Senior Services Department is to ensure excellence in service delivery, advocacy, and public policy dedicated to the needs of older residents of the Town of South Kingstown, their families, and caregivers through a single, visible, and responsive department. The Department strives to ensure that programs and services are user-friendly, consumer-directed, and delivered in the least restrictive environment and subscribes to the following Guiding Principles:

Listen, respond, and react to the needs of older residents of South Kingstown, their families, and caregivers with respect, courtesy, patience, and dignity. Target services to the elderly in the greatest need, and those who are frail and at-risk.

- Provide a system of services and opportunities to help older people serve, and be served, where they live. Familiarize older people, their families and friends, and the community at large with the local senior services system.
- Maintain a dedicated effort to coordinate the many essential elements of an effective and comprehensive community system for older people by collaborating with existing senior service programs provided by other public and private agencies and promoting accessibility of services
- Protect the rights and confidentiality of our patrons through adherence to laws, polices, and procedures. Ensure integrity of information and equitable access in a manner that is culturally sensitive.

General Explanation and Work Program

Among the vital services that assist families to keep their elders living at home are transportation, congregate meals, senior centers, and caregiver education and support groups. The Senior Services Department provides these services through the operation of three direct service programs: Transportation, Nutrition, and a Senior Services Center. In-kind support for Adult Day Services is provided by the Saint Elizabeth Community. Advocacy and technical assistance are also major functional areas within the Department.

According to the United States Census Bureau's 2024 report, the population of South Kingstown was 32,094 as of July 1, 2024, compared with 31,932 in April 2020. As the community continues to grow, senior services represent a critical local resource. Current and future challenges center on developing and implementing programs that effectively serve a diverse senior population, ranging from newly retired individuals to the frail elderly.

For FY 2026-2027, the Town will contribute ___% of the revenue necessary to operate the Senior Services Program. Support from our municipal partner, the Town of Narragansett, is proposed to account for an additional ___% of the overall revenue. The program also receives State and Federal grants. State funding in the form of a Rhode Island Designated Grant and a Legislative Grant will continue in FY 2026-2027. Funding from the State of RI Office of Healthy Aging will support the Community Information Specialist position.

Senior Transportation Program

The South Kingstown Senior Transportation Service helps older adults maintain their independence and reduce social isolation by providing reliable transportation within the community. The service is available to all Town residents aged 60 and older and supports activities of daily living by offering rides to and from the Senior Center meal site, grocery stores, pharmacies, and other local retailers. Operating Monday through Friday and based at the Senior Center, the program has direct access to the senior population it serves. The Senior Services Department will continue to promote this valuable resource to help seniors remain active, engaged, and independent in the community.

Seniors who are transported directly to The Center for activities or lunch at the meal site are not charged a fee. The trip fee for shopping or errands is $1.00 per trip and will remain in effect through FY 2026-2027. Other non-municipal

transportation options are also available to seniors, including RIPTA Flex Service and Medical Transportation Management, Inc. (MTM), the state-contracted transportation provider.

Senior Nutrition Program

The Senior Nutrition Program provides daily meals at the Senior Center's congregate meal site. Southern Rhode Island Volunteers, which maintains a satellite office at The Center, provides home-delivered meals through the federally funded Meals on Wheels Program. The objective of the Senior Nutrition Program is to offer the Town's older residents low-cost, nutritious meals along with nutritional education. In addition to the primary health benefits of a balanced daily meal, seniors also gain opportunities to socialize with peers and participate in a variety of enrichment activities and supportive services.

The landscape of senior nutrition programs has shifted at both the national and local levels, as fewer baby boomers than anticipated are participating. Despite this change, daily lunch at The Center continues to foster a strong sense of community while providing healthy, nutritious meals to those in attendance. To broaden its appeal, The Center offers alternative nutrition and dining options alongside traditional programming, including the Singles 60+ Supper Club and monthly in-house dining incentives.

Participants in the Congregate Nutrition Program typically attend on a regular basis, with many coming three to five days per week. Attendees include residents of local senior housing complexes as well as individuals who participate in classes and programs at The Center before and after the meal. The program is especially popular among seniors who live alone and value the opportunity for social connection during mealtimes.

In 2025, a total of 6,924 meals were served at The Center. Approximately 83% of those meals were served to South Kingstown residents.

Personnel and benefit costs directly related to the operation of the Nutrition Program are included in this budget as well as overhead cost of the kitchen and dining room operations. Facility operational costs associated with the Nutrition program are calculated based on 30% of the overall cost of the Senior Center operation.

Adult Day Services Program

In July 2024, the Town exercised its option to extend the lease agreement with Saint Elizabeth Community for an additional five years at a cost of $1 per year. The agreement provides for a licensed Adult Day Services Program located at 283 Post Road, Wakefield, Rhode Island. By providing this facility, the Town of South Kingstown makes an in-kind contribution and demonstrates its ongoing commitment to supporting community-based care.

Senior Center Program

The Senior Center serves as the community's point of entry for access to information about the various available services and activities for older adults, as well as a link to other local provider agencies, designed to support their independence, enhance their quality of life, and promote optimal aging. In addition to housing the Senior Nutrition and Transportation programs, the Senior Center offers social and recreational activities, health promotions and screenings, volunteer opportunities, educational programming, and information and referral services.

The needs and interests of the Town's senior population continue to require a multi-level approach to service delivery and program development. The Senior Center will maintain a diverse range of social, physical, and educational enrichment opportunities. A continued focus on the needs of soon-to-be and newly retired individuals will remain a priority. In addition, the development of new programs and opportunities geared toward a healthy, active baby boomer population will continue.
In addition to health, wellness, and enrichment programs, The Center offers social services assistance through a full-time Community Information Specialist (CIS). This position supports seniors by providing information, referrals, and education on a wide range of topics, including Medicare, Senior Health Insurance, heating assistance, Medicare Part D, housing, and other related programs. Medicare Open Enrollment assistance is also offered annually during the designated enrollment period.

An annual participant fee of $10 per person for South Kingstown and Narragansett residents, and a non-resident fee of $15 per person continues to be implemented. This revenue helps offset operational and program expenses of the

Senior Services Department. It is important to note that no senior will be denied participation or services at the Senior Center due to inability to pay.

A breakdown of the Senior Center Program cost, minus non-municipal revenues, is shown below. The Towns of South Kingstown and Narragansett share in the remaining expenses associated with the program, representing fair share funding based on the percentage of services provided by the Center to residents of both towns.

Senior Center Program Cost Summary	2024-25 Actual	2025-26 Budget	2026-27 Proposed	Increase Over PY
Total Program	**$382,015**	**$435,412**	**$459,592**	**$24,180**
Less				
Grants	$69,536	62,100	$62,100	$0
Senior Classes	2,460	1,800	3,000	1,200
Miscellaneous Revenue (donations)	76	2,500	2,000	($500)
Oliver Watson Fund Transfer	10,000	10,000	10,000	$0
Participant Annual Fee	7,565	7,500	8,000	$500
Fund Balance Transfer (to CIP)			50,000	
Net Direct Cost of Service	**$292,378**	**$351,512**	**$324,492**	**($27,020)**

Senior Center Program Costs Summary	% Services Provided	Proposed 2026-27
South Kingstown	78.77%	$255,615
Narragansett	24.04%	$68,887
Total	**100.00%**	**$324,492**

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue to execute evidence-based programs to include A Matter of Balance, Diabetes Prevention and Chronic Pain and Self-Management.
• Continue collaboration with the South Kingstown School Department Transition Academy.
• Meet the needs of technology education and training for Center participants.
• Support continued collaboration with the Town Recreation Department, Library, Tax Accessor's office, Police and EMS to promote wellness, awareness and education.
• Continue programming with URI Audiology, Pharmacy, Gerontology, Nursing and Physical Therapy Departments.
• Maintain an ongoing relationship with Saint Elizabeth Community, Inc. to promote the Adult Day Service Program.
• Continue shared services with the Town of Narragansett by offering the most cost-effective delivery of regional services and allocating a "fair share funding" plan.
• Promote the use of the Senior Services Transportation Program for shopping and center visits.
• Maintain collaboration with South Kingstown EMS to provide weekly wellness clinics, offering health maintenance screenings and education.

FY 2026–2027 Priorities

Proposed Priorities
• Continue to execute evidence-based programs, including A Matter of Balance, Diabetes Prevention and Chronic Pain and Self-Management.

• Continue collaboration with the South Kingstown School Department Transition Academy.
• Maintain an ongoing relationship with Saint Elizabeth Community, Inc. to promote the Adult Day Service Program.
• Meet the technology education and training needs of Center participants.
• Support continued partnerships with Town Departments, including but not limited to Town Recreation, Library, Tax Accessor's Office, Police, Fire and EMS to promote wellness, awareness and education.
• Maintain collaboration with South Kingstown EMS to provide weekly wellness clinics, offering health maintenance screenings and education.
• Continue shared services with the Town of Narragansett by offering the most cost-effective delivery of regional services and allocating a "fair share funding" plan.
• Promote the use of the Senior Services Transportation Program for shopping and center visits.
• Continue to offer programs, workshops, and experiences which promote educational, physical and personal growth.

Department Statistics

FY 2024-25 through FY 2026-27

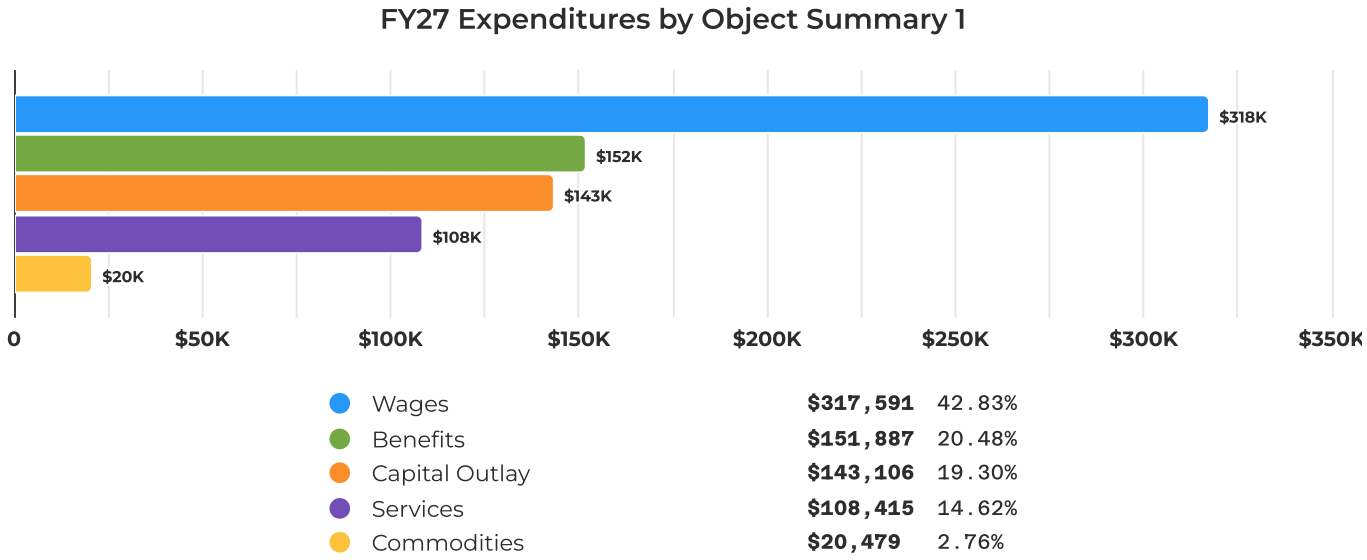
Senior Center Funding Cost Share	FY2025-26 % of Services Provided	FY2025-26 Proposed	FY2026-27 % of Services Provided	FY2026-27 Proposed
Town of South Kingstown	75.96%	$259,427	78.77%	$255,615
Town of Narragansett	24.04%	$82,085	24.04%	$68,887
Total	100%	$341,512	100%	$324,492

Senior Transportation Program	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Total un-duplicated passengers per month	35	35	37
Trips per year	836	1,114	1,170
Miles logged — total per year	11,029	14,500	15,225
Average daily miles logged	66	85	89

Senior Nutrition Program	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Meals Served – SK Residents	5,881	5,772	5,800	5,800
Meals Served – other towns	1,596	1,152	1,200	1,200
Total Meals Served (all towns)	7,477	6,924	7,000	7,000
Avg. # of participants served per week (unduplicated)	60	62	71	71
Annual volunteer hours	2,288	2,674	2,800	2,940

Senior Center Program	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Number of Members – SK	3,844	4,139	4,139	4,346
Number of Members – Narragansett	1,632	1,713	1,713	1,748
Number of Members – other towns	860	949	949	996
Total # of members (all towns)	6,336	6,801	6,801	7,090
Total programs	174	146	153	159
New programs	23	12	62	65
# of information requests & referrals	3,286	2,008	2,108	2,150
Average # of participants, per week (unduplicated)	176	336	230	371
Special events	44	46	48	50

Summary of Expenditures, By Expense Type



Wages	$317,591	42.83%
Benefits	$151,887	20.48%
Capital Outlay	$143,106	19.30%
Services	$108,415	14.62%
Commodities	$20,479	2.76%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$303,373	$310,768	$153,811	$281,146	$317,591
Benefits	$142,832	$131,476	$72,662	$130,533	$151,887
Services	$190,717	$104,976	$62,785	$104,266	$108,415
Capital Outlay	$39,461	$140,490	$139,964	$140,490	$143,106
Commodities	$31,459	$20,096	$6,388	$17,596	$20,479
Total Expenditures	**$707,842**	**$707,805**	**$435,611**	**$674,032**	**$741,479**

Expenditure Summary by Account

Expenditures by Sub Department

Expenditures by Sub Department

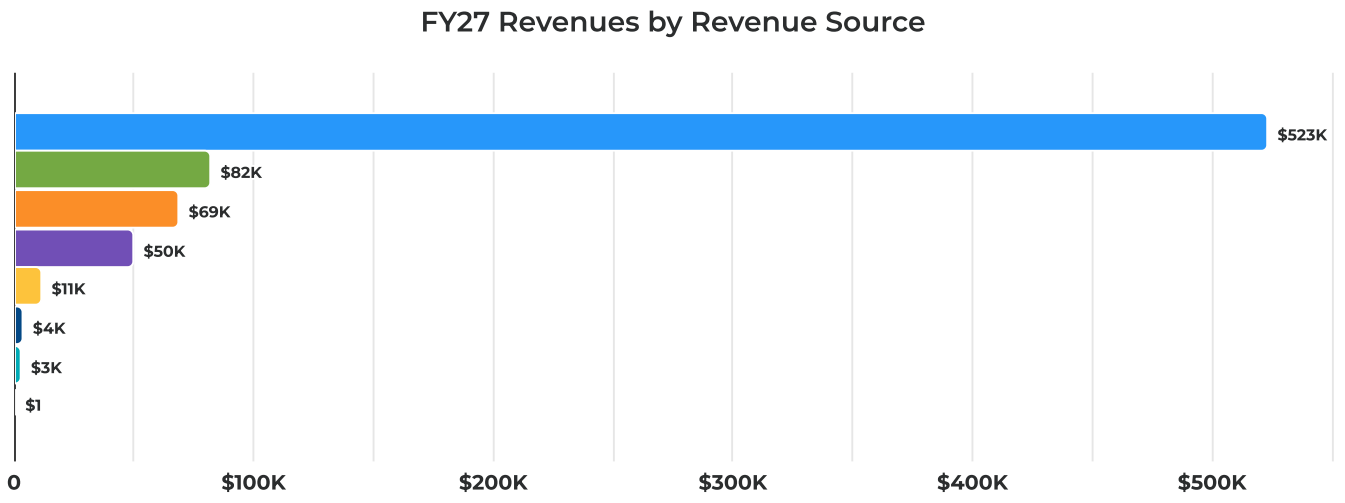
Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Senior Transportation		$112,996	$116,546	$34,300	$118,393
Wages		$63,400	$67,060	$17,366	$66,327
Full-Time Employees	30442010-511001	$59,546	$63,741	$9,267	$63,683
Part-Time Salaries	30442010-511002	$1,106	$1,106	$7,982	$1,106
Seasonal Salaries	30442010-511003	$1,400	$1,400	-	$1,400
Longevity	30442010-511006	$1,348	$813	$117	$137
Benefits		$29,161	$28,765	$12,240	$31,046
FICA	30442010-522250	$4,947	$5,131	$1,286	$5,025
Municipal Employees Retirement	30442010-522300	$7,938	$8,537	$2,327	$8,233
State Retirement Defined Cont.	30442010-522301	$607	$624	$172	$638
Medical Insur-Active Employees	30442010-522818	$5,567	$3,316	$2,232	$6,100
Dental Insur-Active Employees	30442010-522822	$1,061	$520	$45	$214
Insurance Buyback	30442010-522840	$2,000	$4,000	-	$4,000
Life Insurance	30442010-522850	$87	$87	$15	$87
Worker's Compensation	30442010-529900	$6,705	$6,300	$6,163	$6,500
Uniforms And Other Clothing	30442010-540038	$250	$250	-	$250
Services		$10,685	$10,971	$4,018	$11,270
Pooled Training Fund	30442010-530801	$125	$125	$125	$125
Motor Vehicles Maintenance	30442010-534010	$7,000	$7,000	$31	$7,000
Computer/Software Maintenance	30442010-534016	$950	$975	$965	$987
Insurance	30442010-560010	$2,610	$2,871	$2,896	$3,158
Commodities		$9,750	$9,750	$676	$9,750
Motor Vehicle Materials & Supp	30442010-540028	$4,000	$4,000	$10	$4,000
Fuels And Lubricants	30442010-540040	$5,400	$5,400	$381	$5,400

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Miscellaneous Expenses	30442010-580100	$350	$350	$285	$350
Nutrition Program		$142,987	$147,047	$88,405	$154,440
Wages		$69,893	$71,533	$35,437	$73,718
Full-Time Employees	30442020-511001	$46,124	$47,106	$27,225	$48,505
Part-Time Salaries	30442020-511002	$22,938	$23,856	$7,861	$24,572
Longevity	30442020-511006	$832	$570	$351	$641
Benefits		$24,750	$22,636	$12,847	$25,883
FICA	30442020-522250	$5,419	$5,394	$2,602	$5,633
Municipal Employees Retirement	30442020-522300	$6,121	$6,441	$3,706	$6,340
State Retirement Defined Cont.	30442020-522301	$540	$541	$314	$564
Medical Insur-Active Employees	30442020-522818	$11,147	$9,239	$5,702	$12,319
Dental Insur-Active Employees	30442020-522822	$467	$464	$181	$471
Life Insurance	30442020-522850	$56	$56	$32	$56
Worker's Compensation	30442020-529900	$1,000	$500	$311	$500
Services		$46,144	$21,783	$10,261	$23,679
Custodial Services	30442020-530013	$25,700	-	-	-
Refuse Disposal	30442020-530014	$441	$500	$340	$525
Professional Services	30442020-530111	$3,454	$684	$732	$684
Pooled Training Fund	30442020-530801	-	$150	$150	$150
Telephone	30442020-532000	$76	$120	$56	$120
Electricity	30442020-532004	$8,992	$9,400	$2,795	$9,400
Natural Gas	30442020-532008	$2,241	$2,265	$1,390	$4,000
Wastewater Fees	30442020-532010	$279	$251	$143	$250
Water Fees	30442020-532012	$832	$832	$831	$832
Computer/Softw are Maintenance	30442020-534016	$950	$950	$965	$987
Maintenance Of Buildings	30442020-534020	$2,200	$5,567	$1,844	$5,567
Printing Expenses	30442020-538022	$60	$60	$36	$60
Insurance	30442020-560010	$919	$1,004	$978	$1,104
Capital Outlay		$120	$28,955	$28,929	$28,955
Office Equipment	30442020-550004	$120	$120	$94	$120

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Transfer To Other Funds	30442020-590999	-	$28,835	$28,835	$28,835
Commodities		$2,079	$2,141	$931	$2,205
Janitorial Materials & Supp	30442020-540014	$2,079	$2,141	$931	$2,205
Adult Day Services		$19,500	$8,800	$7,984	$9,241
Services		$9,500	$8,800	$7,984	$9,241
Maintenance Of Buildings	30442030-534020	$1,500	$1,500	$320	$1,500
Licenses And Dues	30442030-538030	$2,000	$1,000	$1,000	$1,000
Insurance	30442030-560010	$6,000	$6,300	$6,664	$6,741
Capital Outlay		$10,000	-	-	-
Transfer To Other Funds	30442030-590999	$10,000	-	-	-
Senior Services Center		$432,359	$435,412	$304,921	$459,404
Wages		$170,080	$172,175	$101,007	$177,546
Full-Time Employees	30442040-511001	$157,093	$160,163	$92,187	$165,201
Part-Time Salaries	30442040-511002	$7,368	$7,662	$4,742	$7,662
Longevity	30442040-511006	$5,620	$4,349	$4,079	$4,683
Benefits		$88,920	$80,075	$47,576	$94,958
FICA	30442040-522250	$12,697	$12,766	$7,244	$13,566
Municipal Employees Retirement	30442040-522300	$21,211	$22,226	$12,913	$21,915
State Retirement Defined Cont.	30442040-522301	$1,837	$1,838	$1,099	$1,952
Medical Insur-Active Employees	30442040-522818	$49,656	$40,619	$25,259	$54,876
Dental Insur-Active Employees	30442040-522822	$1,541	$1,532	$501	$1,554
Life Insurance	30442040-522850	$250	$250	$144	$250
Worker's Compensation	30442040-529900	$529	$545	$340	$545
Travel Expenses	30442040-538014	$1,050	$150	$76	$150
Uniforms And Other Clothing	30442040-540038	$150	$150	-	$150
Services		$124,388	$63,422	$40,522	$64,224
Custodial Services	30442040-530013	$49,065	-	-	-
Refuse Disposal	30442040-530014	$985	$1,019	$793	$1,070
Course Instructors	30442040-530022	$2,400	$2,400	$3,380	$5,000
Copy Machine Services	30442040-530064	$2,211	$2,322	$2,321	$2,554

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Professional Services	30442040-530111	$13,027	$3,464	$2,629	$1,726
Pooled Training Fund	30442040-530801	$375	$375	$375	$375
Telephone	30442040-532000	$187	$195	$131	-
Fuel - Oil	30442040-532002	$6,434	$6,434	$2,064	$5,000
Electricity	30442040-532004	$20,774	$16,619	$6,522	$16,619
Natural Gas	30442040-532008	$5,231	$5,286	$1,022	$5,286
Wastewater Fees	30442040-532010	$644	$579	$334	$579
Water Fees	30442040-532012	$2,064	$2,064	$2,065	$2,064
Office Equipment Maintenance	30442040-534014	$200	$200	-	$200
Computer/Softw are Maintenance	30442040-534016	$2,816	$2,738	$2,721	$2,774
Maintenance Of Buildings	30442040-534020	$3,740	$7,784	$4,011	$7,845
Advertising	30442040-538012	$2,450	$100	$20	$100
Printing Expenses	30442040-538022	$640	$140	$127	$160
Insurance	30442040-560010	$11,145	$11,702	$12,009	$12,872
Capital Outlay		$29,341	$111,535	$111,035	$114,151
Non-Major Technology Reserve	30442040-530044	$3,841	$5,987	$5,987	$6,952
Office Equipment	30442040-550004	$500	$500	-	$500
Capital Improvements	30442040-570002	-	-	-	$50,000
Transfer To Other Funds	30442040-590999	$25,000	$105,048	$105,048	$56,699
Commodities		$19,630	$8,205	$4,781	$8,524
General Materials & Supplies	30442040-540010	$1,750	$300	$133	$300
Office Materials & Supplies	30442040-540012	$800	$800	$403	$800
Janitorial Materials & Supp	30442040-540014	$4,830	$4,975	$2,959	$5,124
Rec Materials & Supplies	30442040-540016	$8,250	$630	$593	$800
Food	30442040-540046	$500	$500	$238	$500
Miscellaneous Expenses	30442040-580100	$3,500	$1,000	$455	$1,000
Total Expenditures		**$707,842**	**$707,805**	**$435,611**	**$741,479**

Revenues by Revenue Source



Operating Transfer In	**$523,221**	70.56%
Miscellaneous Grants	**$82,026**	11.06%
Usage Fees	**$68,731**	9.27%
Fund Balance Applied	**$50,000**	6.74%
Senior Center Program	**$11,000**	1.48%
Miscellaneous Revenue	**$3,500**	0.47%
Revenue from Investments	**$3,000**	0.40%
Licenses & Permits	**$1**	0.00%

Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Licenses & Permits	$1	$1	$1	$1	$1
Operating Transfer In	$534,721	$517,894	$507,894	$517,894	$523,221
Senior Center Program	$8,400	$9,300	$9,726	$11,000	$11,000
Fund Balance Applied	$8,000	$10,000	-	$10,000	$50,000
Usage Fees	$87,821	$82,085	$82,085	$82,085	$68,731
Miscellaneous Grants	$63,398	$82,026	$43,640	$108,680	$82,026
Revenue from Investments	$2,000	$3,000	$14,764	$25,000	$3,000
Miscellaneous Revenue	$3,500	$3,500	$133	$2,200	$3,500
Total Revenues	**$707,841**	**$707,805**	**$658,242**	**$756,859**	**$741,479**

Revenues by Sub Department

Revenues by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Senior Transportation		$112,995	$116,546	$115,679	$118,393
Miscellaneous Revenue	30442010-470010	$1,000	$1,000	$133	$1,000
General Fund	30442010-490101	$111,995	$115,546	$115,546	$117,393
Nutrition Program		$142,986	$147,047	$135,327	$154,441
Miscellaneous Grants	30442020-451110	$12,600	$19,926	$8,206	$19,926
General Fund	30442020-490101	$130,386	$127,121	$127,121	$134,515
Adult Day Services		$19,501	$8,800	$20,564	$9,241
Rental Of Town Properties	30442030-430170	$1	$1	$1	$1
Investment Income	30442030-460010	$2,000	$3,000	$14,764	$3,000
General Fund	30442030-490101	$9,500	$5,799	$5,799	$6,240
Net Assets Forward To Ops	30442030-499050	$8,000	-	-	-
Senior Services Center		$432,359	$435,412	$386,672	$459,404
Narragansett Cost Share	30442040-418013	$87,821	$82,085	$82,085	$68,731
Senior Classes	30442040-440295	$2,400	$1,800	$3,096	$3,000
Membership Fee	30442040-440300	$6,000	$7,500	$6,630	$8,000
Miscellaneous Grants	30442040-451110	$50,798	$62,100	$35,434	$62,100
Miscellaneous Revenue	30442040-470010	$2,500	$2,500	-	$2,500
General Fund	30442040-490101	$272,840	$259,427	$259,427	$255,073
Oliver Watson Fund	30442040-490510	$10,000	$10,000	-	$10,000
Designated F/B - General	30442040-499060	-	$10,000	-	$50,000
Total Revenues		**$707,841**	**$707,805**	**$658,242**	**$741,479**

Neighborhood Guild Fund

Division Breakdown & Personnel Summary

Department / Division Head — Theresa L. Murphy—CPRE, Director of Leisure Services

Division Summary	
Division Number	**Division Name**
41010	Guild — Admin. & Maintenance
41020	Guild - Front Desk
41040	Guild — Senior Trips Program
41050	Guild — Youth Programs
41060	Guild — Music Programs
41070	Guild — Adult Programs
41080	Guild - Art Programs

Expenditures — Summary of Changes

The Neighborhood Guild's total expenditures are proposed to increase by $77,544, to $1,117,350 (7.46%), when compared against the prior fiscal year (FY2025-26), due to three main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to increase by $22,092.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $11,149.
- The Professional Services account is proposed to increase by $38,874 (14.74%) to $302,529, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

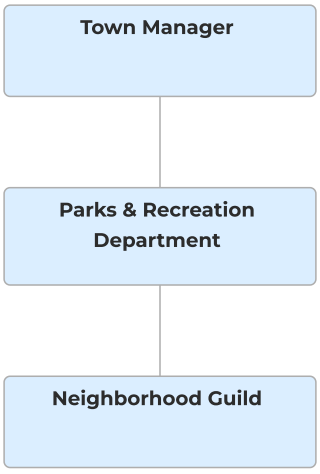
The Neighborhood Guild's total revenues are proposed to increase by $77,544, to $1,117,351 (7.46%), when compared against the prior fiscal year (FY2025-26), with three primary budget drivers, which are as follows:

- The Music account is proposed to increase by $36,750 (35.51%) to $140,250, when compared against the prior fiscal year (FY2025-26).
- The Youth account is proposed to increase by $28,260 (24.40%) to $144,065, when compared against the prior fiscal year (FY2025-26).
- The Trust Income account is proposed to increase by $17,496 (3.27%) to $553,327, when compared against the prior fiscal year (FY2025-26).

The Recreation Department employs an administrative staff of 18 full-time employees and over 200 part-time and seasonal employees and independent contractors, who work out of the Neighborhood Guild, the Recreation Center, the PDOB, or at one of our many parks.

The South Kingstown Recreation Commission is responsible for overseeing policy adherence and development for the Parks and Recreation Department. The Leisure Services Director is responsible for daily administration of all Department operations.

Neighborhood Guild - Org Chart



Mission Statement & Primary Functions

The Parks and Recreation Department is committed to enhancing the quality of life for all South Kingstown residents by providing enriching recreational experiences and exceptional facilities. The Neighborhood Guild is the home of the Parks and Recreation Department, where many of the Town's indoor recreation programs are offered, as well as where the Department's administrative offices are located.

General Explanation and Work Program

The Neighborhood Guild was constructed in 1908 as an activity center for employees of the Peace Dale Mill Company and was deeded to the Town in 1940 to serve as a community center for residents. Today, it remains true to its original purpose, serving as the home of the South Kingstown Parks and Recreation Department, offering a year-round array of recreational programming and opportunities for all ages. The Guild is a 25,000 square-foot facility housing a variety of classrooms, music rooms, a small gymnasium/performance area, woodworking room, kitchen, fitness and locker rooms, and administrative offices for the Parks and Recreation Department. The building supports over 500 classes annually, including the arts, community education, fitness, and special events for all segments of the population.

The operation of the Guild and related recreational programming is financially self-supporting, with revenue generated from the Hazard and Guild Trust Funds, investment income, program fees, rentals, and various other sources. Programs focus on adult education, cultural arts activities for all ages, and passive recreation for young people and families.

Functions

The Neighborhood Guild houses many aspects of the Parks and Recreation Department, broken into a variety of functions, including, but not limited to, the following:

Administration & Maintenance

- Oversee the operation and management of the Neighborhood Guild as a community center for year-round public recreation and enrichment programs for all ages.
- Develop and program public leisure and recreation activities in the following areas: Music, Arts, Youth Leisure, Adult Leisure, Travel
- Serve the public as patrons of the Parks and Recreation Department on a daily basis, providing information, direction, program registration, activity facilitation, and general customer service.
- Manage and schedule rental of activity/meeting rooms to community-based non-profit groups for meetings and programs, and to residents and non-residents for a variety of special events.
- Manage the operational budget of the Neighborhood Guild with a focus on maintaining it as a self-supporting entity utilizing a combination of trust fund revenue and program revenue
- In collaboration with the Facilities Division, they manage daily maintenance and upkeep of the facility, including cleaning, maintenance, repairs, and care of the surrounding grounds.

Front Desk

- Provide Parks & Recreation Department customer support over the phone and in person
- Process customer registrations, point of sale transactions, and refunds utilizing recreation data management software.
- Reconcile all transactions on a daily basis.
- Provide support to Parks and Recreation Department staff in the form of administrative duties, including daily deposits, management of the lobby area, and assistance with the development of the seasonal brochures
- Respond to customer inquiries regarding a variety of topics such as programs, directions, park amenities, schedules, and eligibility via phone and email

Music

- Develop and coordinate music programs that offer individual and group instruction through the Knapp School of Music at the Neighborhood Guild
- Recruit independent contractors with teaching experience in piano, violin, guitar, mandolin, percussion, voice, and other instruments as demand warrants
- Coordinate weekly lessons with music instructors and students
- Organize semi-annual concerts to highlight music students and their achievements
- Oversee the care and maintenance of dedicated music rooms, a music library, and eight pianos within the Guild

Arts

- Develop and coordinate arts programs for a variety of age levels, from preschool to senior citizen.
- Recruit independent contractors with various specialties such as oil painting, watercolor, sculpture, and crafts
- Provide offerings for all ability levels
- Schedule arts camps for summer

Youth Programming

- Develop and coordinate a variety of recreational and leisure programs geared towards preschool, youth, and teens
- Plan and implement school vacation camp programs for the local elementary and middle school student population.
- Work with the South Kingstown School Department to promote programs and identify volunteer/leadership opportunities for young adults in high school.
- Work in partnership with the Police Department, the Union Fire District and Kingston Fire District to offer programs with a focus on safety and community involvement.

Adult Leisure

- Develop and coordinate recreational and leisure programs for adult residents in the community
- Recruit independent contractors with a variety of backgrounds, such as woodworking, boating, dog obedience, knitting, photography.

Travel (Trips)

- Develop and program a variety of day trip offerings for the public.
- Accompany participants on trips as staff liaisons to ensure the safety and satisfaction of all.
- Partner with other organizations in order to establish the most cost-efficient pricing for customers and to reach the minimum goal for group discounts.

General

- Establish fees that allow for programs to be self-sustaining
- Identify program scholarship opportunities for residents with financial limitations
- Schedule and manage part-time instructors for select programs, coordinate room assignments within the Guild.
- Administer customer satisfaction surveys in order to effectively plan future programs based on customer feedback
- Promote and market programs through a variety of methods, including flyers, eNewsletters, Recreation Department seasonal brochure, and social media accounts.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Utilizing new software — CivicRec — to implement regular program surveys upon completion of every program and share feedback with instructors for continuous feedback and improvement by contractors and Department staff
• Complete planned capital improvements to the building infrastructure, including windows, main entrance and exterior improvements.
• Revitalize the day trip program by conducting an outreach survey for input and feedback and collaborating with other organizations to grow the program.
• Simplify and organize the department's digital platforms to ensure easy navigation, clear communication, and timely updates for the public with a dedicated focus by the Marketing & Events Coordinator.
• Offer tailored professional development opportunities to staff, ensuring they are equipped with the knowledge and skills to better serve and engage the community.

FY 2026–2027 Priorities

Proposed Priorities
• Continue to train and broaden the usage of CivicRec with both staff and the public with attention to uploading documents and signing up off of waitlists, especially for summer camps.
• Expand CivicRec usage to instructors to allow them to see their programs online and empower them to promote and communicate about their program offerings.
• Seek out a touring company to partner with to help revive the bus trip program.
• Encourage staff to take an active role in pursuing professional development opportunities and attending recreational conferences to expand their skills and better serve and connect with the community.
• Recruit independent contractors and develop new adult programs

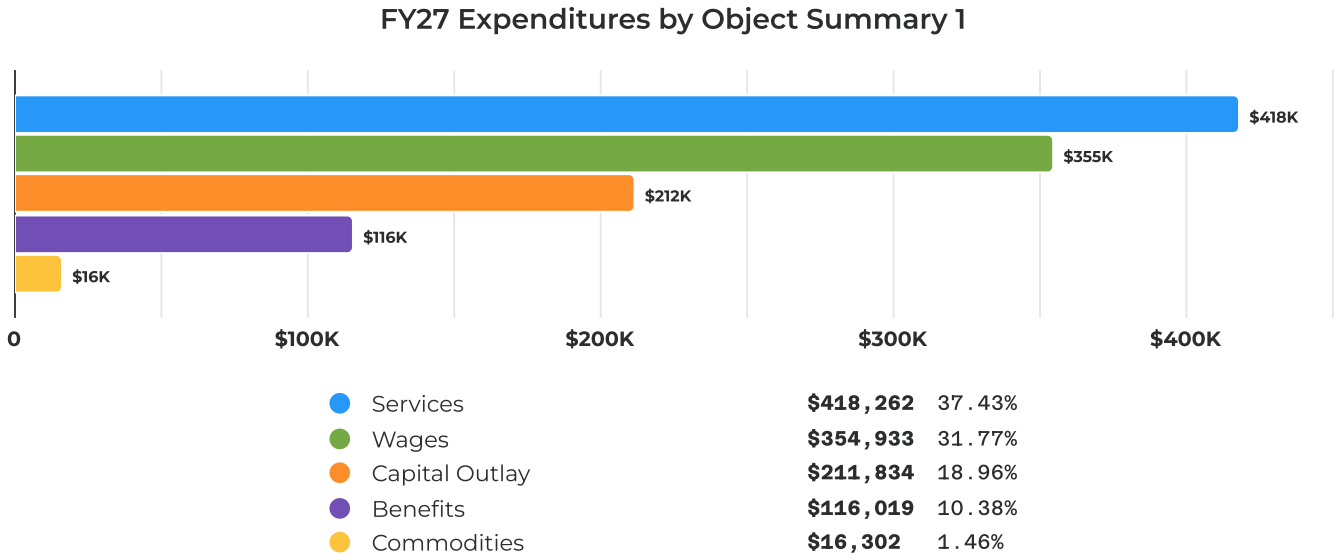
- Work with the facilities department to continue interior, cosmetic and infrastructure improvements in the building.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Anticipated	FY2026-27 Projected
Trust Income % of Total Revenue	54.60%	52.16%	53.46%	51.43%
Program fees % of Total Revenue	40.3%	36.65%	36.38%	39.54%
Room Reservations by Community members and organizations (non-programs)	2917	3,026	3000	3,200
Online Transactions (including registrations, payments, etc.)	3,351	3,558	4,200	4,500
Independent Contractors	130	128	135	145
Preschool Enrollment	100	70	90	95
Youth/Teen Enrollment	450	513	550	500
Adult enrollment	1,400	1,450	1,500	1,400
Art enrollment	1,100	950	940	950
Sports & fitness enrollment	5,500	5,000	5,150	5,200
Music lessons	3,700	5,000	4,175	4,200
Special events	1,300	1,500	1,575	1,600

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$297,747	$332,841	$178,674	$321,002	$354,933
Benefits	$96,108	$104,870	$60,077	$109,563	$116,019
Services	$545,897	$376,564	$380,378	$393,992	$418,262
Capital Outlay	$3,200	$209,321	$133,048	$208,621	$211,834
Commodities	$17,770	$16,210	$7,893	$13,043	$16,302
Total Expenditures	**$960,722**	**$1,039,806**	**$760,070**	**$1,046,221**	**$1,117,351**

Expenditure Summary by Account

Expenditures by Sub Department

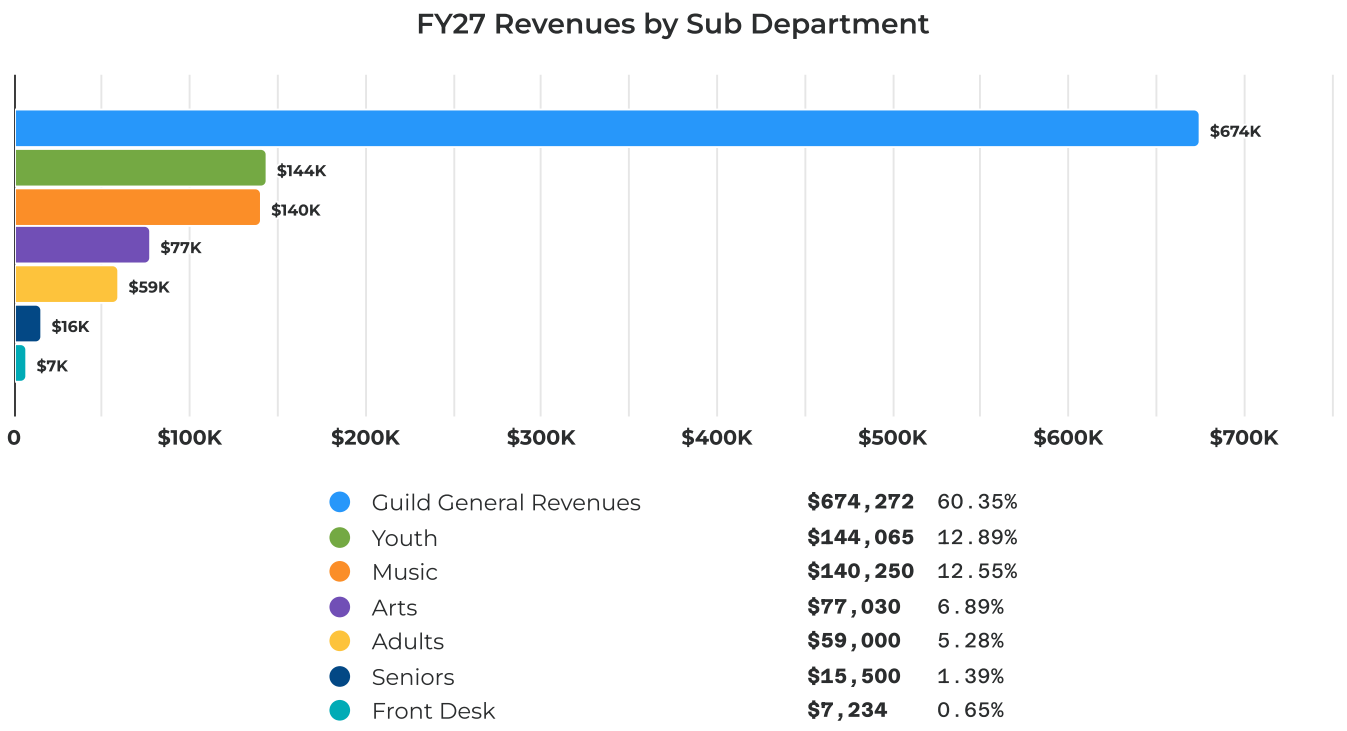
Expenditures by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Admin And Maint		$629,890	$672,533	$402,893	$695,716
Full-Time Employees	30641010-511001	$226,666	$239,515	$134,447	$246,847
Overtime	30641010-511004	$1,000	$1,000	$453	$1,000
Retirement/Vacation Reimb.	30641010-511005	-	-	$243	-
Longevity	30641010-511006	$2,367	$4,865	$2,433	$5,850
FICA	30641010-522250	$17,243	$17,380	$10,233	$19,057
Municipal Employees Retirement	30641010-522300	$29,856	$32,471	$18,490	$32,464
State Retirement Defined Cont.	30641010-522301	$2,521	$2,565	$1,488	$2,735
Medical Insur-Active Employees	30641010-522818	$29,083	$37,248	$21,403	$44,801
Dental Insur-Active Employees	30641010-522822	$1,831	$1,815	$1,086	$2,175
Insurance Buyback	30641010-522840	$4,145	$2,145	$1,229	$2,145
Life Insurance	30641010-522850	$340	$340	$196	$340
Worker's Compensation	30641010-529900	$3,300	$2,638	$2,608	$2,740
Cleaning Services	30641010-530012	$600	$650	$149	$663
Custodial Services	30641010-530013	$119,436	-	-	-
Refuse Disposal	30641010-530014	$2,550	$2,680	$1,478	$2,760
Copy Machine Services	30641010-530064	$1,850	$1,850	$768	$1,500
Professional Services	30641010-530111	$4,529	$5,439	$4,650	$1,200
Pooled Training Fund	30641010-530801	$625	$660	$660	$660
Telephone	30641010-532000	$2,040	$2,081	$866	$2,100
Electricity	30641010-532004	$22,450	$23,124	$8,127	$23,817
Natural Gas	30641010-532008	$14,700	$14,994	$5,308	$14,994
Wastewater Fees	30641010-532010	$762	$600	$400	$600
Water Fees	30641010-532012	$975	$975	$975	$975
Computer/Software Maintenance	30641010-534016	$5,800	$14,945	$14,994	$18,397
Maintenance Of Buildings	30641010-534020	$16,000	$14,000	$5,345	$14,000
Advertising	30641010-538012	$300	$300	-	$300
Travel Expenses	30641010-538014	$200	$200	-	$200

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Conference Expenses	30641010-538018	$1,100	$1,100	$200	$1,100
Postage	30641010-538020	$1,300	$1,100	-	$1,000
Printing Expenses	30641010-538022	$5,000	$4,500	$4,500	$6,500
Licenses And Dues	30641010-538030	$1,700	$2,160	$1,108	$2,210
Office Materials & Supplies	30641010-540012	$1,000	$1,000	$813	$1,000
Janitorial Materials & Supp	30641010-540014	$3,000	$3,090	$2,420	$3,182
Rec Materials & Supplies	30641010-540016	$500	$500	$56	$500
Elect Materials & Supplies	30641010-540018	$470	$470	$346	$470
Chemicals And Gases	30641010-540024	$250	$250	-	$250
Bldg & Const Materials & Supp	30641010-540026	$1,000	$1,000	$949	$1,000
General Hardware & Tools	30641010-540032	$500	$500	$498	$500
Signage Materials & Supplies	30641010-540034	$600	$600	-	$600
Uniforms And Other Clothing	30641010-540038	$1,181	$300	-	$300
HVAC Materials & Supplies	30641010-540050	$950	$950	$733	$950
Office Equipment	30641010-550004	$1,000	$1,000	$300	$1,000
Janitorial Equipment	30641010-550016	$400	$400	$41	$400
Recreational Equipment	30641010-550018	$800	$800	-	$800
Furniture And Furnishings	30641010-550026	$1,000	$1,000	-	$1,000
Insurance	30641010-560010	$18,600	$20,212	$20,005	$21,000
Miscellaneous Expenses	30641010-580100	$3,500	$1,000	$187	$1,000
Debt - Principal	30641010-589010	$46,354	-	-	-
Debt - Interest	30641010-589012	$28,517	-	-	-
Transfer To Other Funds	30641010-590999	-	$206,121	$132,707	$208,634
Front Desk		$48,228	$49,997	$23,679	$50,149
Part-Time Salaries	30641020-511002	$44,098	$45,572	$21,338	$45,203
Longevity	30641020-511006	$584	$800	$566	$1,087
FICA	30641020-522250	$3,261	$3,290	$1,676	$3,474
Life Insurance	30641020-522850	$35	$35	-	$35
Pooled Training Fund	30641020-530801	-	$100	$100	$100
Uniforms And Other Clothing	30641020-540038	$250	$200	-	$250
Seniors		$15,005	$15,005	$3,250	$15,005
Professional Services	30641040-530111	$12,205	$12,205	$3,250	$12,205

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Rec Materials & Supplies	30641040-540016	$2,800	$2,800	-	$2,800
Youth		$66,749	$91,843	$93,813	$113,595
Seasonal Salaries	30641050-511003	$6,528	$24,192	$10,344	$29,427
Overtime	30641050-511004	-	-	$101	-
FICA	30641050-522250	$499	$1,851	$799	$2,251
Professional Services	30641050-530111	$56,050	$60,400	$79,079	$76,100
Rents	30641050-538028	$972	$1,700	$1,700	$2,117
Rec Materials & Supplies	30641050-540016	$2,700	$3,700	$1,790	$3,700
Music		$82,309	$95,728	$144,803	$128,534
Part-Time Salaries	30641060-511002	$3,910	$4,160	$2,142	$9,600
FICA	30641060-522250	$299	$318	$164	$734
Professional Services	30641060-530111	$77,900	$91,050	$142,397	$118,000
Rec Materials & Supplies	30641060-540016	$200	$200	$100	$200
Adults		$42,734	$42,687	$36,136	$43,359
Part-Time Salaries	30641070-511002	$2,540	$2,496	$1,055	$3,120
FICA	30641070-522250	$194	$191	$81	$239
Professional Services	30641070-530111	$40,000	$40,000	$35,000	$40,000
Arts		$75,807	$72,013	$55,497	$70,993
Part-Time Salaries	30641080-511002	$9,632	$10,240	$5,554	$12,800
Seasonal Salaries	30641080-511003	$423	-	-	-
FICA	30641080-522250	$770	$783	$425	$979
Professional Services	30641080-530111	$63,842	$60,000	$48,710	$56,224
Rents	30641080-538028	$840	$840	$808	$840
Rec Materials & Supplies	30641080-540016	$300	$150	-	$150
Total Expenditures		**$960,722**	**$1,039,806**	**$760,070**	**$1,117,351**

Revenues by Sub Department



Revenues by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Guild General Revenues		$626,942	$661,551	$290,656	$674,272
Front Desk		$3,400	$5,800	$4,627	$7,234
Seniors		$19,500	$19,500	$1,623	$15,500
Youth		$89,195	$115,805	$95,119	$144,065
Music		$89,125	$103,500	$90,151	$140,250
Adults		$54,500	$59,000	$39,170	$59,000
Arts		$78,060	$74,650	$44,879	$77,030
Total Revenues		**$960,722**	**$1,039,806**	**$566,225**	**$1,117,351**

Revenues by Revenue Source

Revenues by Revenue Source

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Guild Revenues		$843,402	$920,086	$546,484	$1,002,406
Guild General Revenues		$509,622	$541,831	$270,915	$559,327
Trust Income	30641000-460020	$503,622	$535,831	$267,915	$553,327
Reinvested Income - Capital	30641000-460150	$6,000	$6,000	$3,000	$6,000
Front Desk		$3,400	$5,800	$4,627	$7,234
Front Desk	30641020-440250	$3,400	$5,800	$4,627	$7,234
Seniors		$19,500	$19,500	$1,623	$15,500
Senior Trips	30641040-440260	$19,500	$19,500	$1,623	$15,500
Youth		$89,195	$115,805	$95,119	$144,065
Youth	30641050-440265	$89,195	$115,805	$95,119	$144,065
Music		$89,125	$103,500	$90,151	$140,250
Music	30641060-440270	$89,125	$103,500	$90,151	$140,250
Adults		$54,500	$59,000	$39,170	$59,000
Adults	30641070-440275	$54,500	$59,000	$39,170	$59,000
Arts		$78,060	$74,650	$44,879	$77,030
Arts	30641080-440280	$78,060	$74,650	$44,879	$77,030
Fund Balance Applied		$20,000	$20,000	-	$20,000
Guild General Revenues		$20,000	$20,000	-	$20,000
Designated F/B - General	30641000-499060	$20,000	$20,000	-	$20,000
Revenue from Investments		$96,120	$98,520	$19,573	$94,945
Guild General Revenues		$96,120	$98,520	$19,573	$94,945
Investment Income	30641000-460010	$1,600	$4,000	$2,593	$3,000
Reinvested Income - Debt	30641000-460140	$74,520	$74,520	-	$71,945
Augusta Hazard Trust Fund	30641000-460180	$20,000	$20,000	$16,980	$20,000
Miscellaneous Revenue		$1,200	$1,200	$168	-
Guild General Revenues		$1,200	$1,200	$168	-
Miscellaneous Revenue	30641000-470010	-	-	$168	-
Nat'l Grid Elec Rebate/Solar	30641000-470020	$1,200	$1,200	-	-
Total Revenues		**$960,722**	**$1,039,806**	**$566,225**	**$1,117,351**

Community Recreation Center Fund

Division Breakdown & Personnel Summary

Department / Division Head — Steve Gruenberg, Rec Center Manager

Expenditures — Summary of Changes

The Community Recreation Center's total expenditures are proposed to increase by $26,134, to $890,647 (3.02%), when compared against the prior fiscal year (FY2025-26), due to four main categories:

- Wage increases range from 2.00% to 3.00%, from various labor groups. Overall, wages are proposed to decrease by -$6,327.
- The Town is assuming healthcare premium increases based on projections from the RI Interlocal Risk Management Trust of 10.50%. Overall, benefits are proposed to increase by $4,112.
- The Professional Services account is proposed to increase by $42,333 (27.67%) to $195,301, when compared against the prior fiscal year (FY2025-26).
- The Transfer to Other Funds account is proposed to decrease by -$25,149 (-10.19%) to $221,557, when compared against the prior fiscal year (FY2025-26).

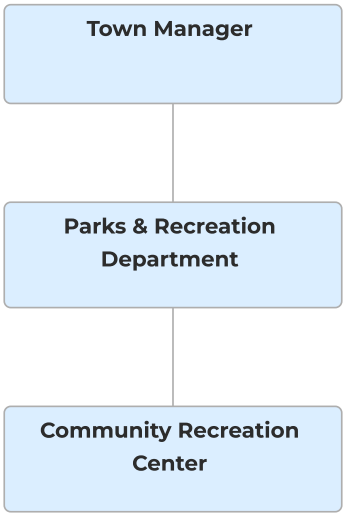
Revenues — Summary of Changes

The Community Recreation Center's total revenues are proposed to increase by $26,134, to $890,647 (3.02%), when compared against the prior fiscal year (FY2025-26), with three primary budget drivers, which are as follows:

- Revenue from operations is proposed to increase by $18,022 (5.53%) to $287,642, when compared against the prior fiscal year (FY2025-26).
- The Tax Transfer from the General Fund to support operations is proposed to increase by $53,112 (12.10%) to $492,005, when compared against the prior fiscal year (FY2025-26).
- The Use of Fund Balance amount is proposed to decrease by -$45,000 (-45.00%) to $55,000, when compared against the prior fiscal year (FY2025-26).

The Recreation Department employs an administrative staff of 19 full-time employees and over 150 part-time and seasonal employees and independent contractors, who work out of the Neighborhood Guild, the Recreation Center, the PDOB, or at one of our many parks.

Community Recreation Center - Org Chart



Mission Statement & Primary Functions

The Parks and Recreation Department's mission is to serve the needs of the community by providing enriching recreation experiences and quality facilities. The Community Recreation Center provides indoor sports and fitness program space for public use by the citizens of South Kingstown and aligns with the mission and goals of the Parks and Recreation Department.

General Explanation & Work Program

The Community Recreation Center provides gymnasium and multi-use spaces for recreational programming, interscholastic athletics, local non-profit youth athletic leagues, public use, and private rentals. Ongoing recreation programs include youth basketball, which consists of over 300 participants, adult basketball, volleyball, pickle ball, tai chi, ballet, dance, and general fitness and wellness classes.

Since 2017, this facility has filled a need in meeting the demand for indoor athletic space and serves all segments of the population interested in active recreation opportunities and maintaining lifelong wellness. Despite the recent addition of this new facility to provide indoor recreation/athletic space, the Parks and Recreation Department still faces the challenge of meeting the demands of a very active community.

Situated adjacent to the Town's Senior Center and Broad Rock Playfields and abutting the Broad Rock Middle School (BRMS) property to the north, the Recreation Center has significantly enhanced the wide array of recreational amenities located in the Town's village center of Wakefield and Peace Dale.

FY24-25 and the current year have experienced heavy use of the entire facility, and it is expected that this will continue. The demand and volume of patrons has prompted the need for additional, supervisory level staffing, particularly for the free, after-school drop-in program as well as structured, pre-teen programs. There is also a need for uninterrupted facility maintenance staffing during all operating hours of the facility. The Recreation Center consists of the following elements:

- Double-court gymnasium for sports and athletic programming
- Two (2) smaller multi-use rooms for exercise classes and meeting spaces
- Fitness room with 6 pieces of equipment plus free weights
- Walking track around the perimeter of the court area
- Reception area and office space to house staff responsible for the oversight of the facility
- Locker rooms and lavatories to accommodate the public and school athletic teams.
- Storage space
- Parking lot (126 spaces)

Functions

Functions of the Community Recreation Center include but are not limited to:

- Administration of Recreation Department indoor camps, sports activities, and wellness programs
- Facility operations and building maintenance
- Provision of customer service including program registration, general information and direction, switchboard operation
- Processing and scheduling of facility use applications and rentals
- Planning and implementation of community events
- Oversight of senior specific wellness programs in collaboration with the Senior Center

Expansion and development of new sports and wellness programs based on community demand.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Add 2 new educational after-school programs using the multipurpose rooms
• Continue to research and evaluate facility rental fee structure options for future implementation
• Coordinate with the Senior Services Department to implement two senior-specific programs
• Implement a paperless operation for facility check-in, receipts, and rosters for instructors utilizing Civic Rec software
• Increase fitness room usage by 5% through a marketing campaign showcasing new equipment provided through ARPA funds.

FY 2026–2027 Priorities

Proposed Priorities
• Add one new educational after-school program using the multipurpose rooms
• Continue to research and evaluate facility rental fee structure options for future implementation
• Coordinate with the Senior Services Department to implement two senior-specific one-day workshops or events
• Implement a paperless operation for equipment rentals (basketballs, pickleballs) utilizing Civic Rec software
• Implement programming of the fitness room for one class

Department Statistics

FY 2024-25 through FY 2026-27

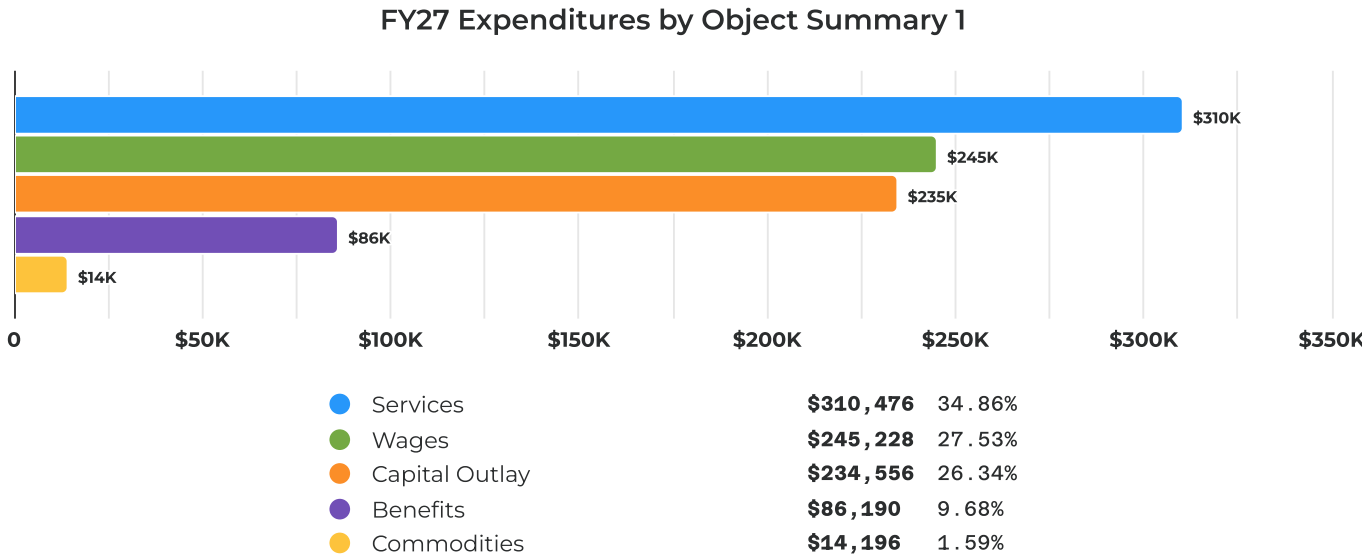
Description	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Programs to be offered	178	374*	360
% of programs run	81%	78%	85%
Facility attendance (1)	29,031	31,000*	32,000
Rental Hours	1,776	1,802	1,850

1. Reflects programs, special events, facility rentals, and attendance of athletic events

*2025-2026 projections are best estimates due to switching to a new software system mid-year. Future statistics will reflect more accurate data.

2. Reflects counting estimated head counts of drop-in sports and open basketball and actual drop-in sports/open basketball sign ins twice. Only actual attendance for drop-in sports/open basketball will be used going forward. Reservations previously counted facility reservations for SKPR programs. Only non-SKPR rentals will be counted going forward.

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$233,269	$251,555	$133,189	$240,487	$245,228
Benefits	$76,183	$82,078	$46,019	$81,396	$86,190
Services	$392,162	$257,887	$208,780	$263,418	$310,476
Capital Outlay	$68,804	$259,545	$254,862	$258,538	$234,556
Commodities	$14,299	$13,449	$8,801	$8,251	$14,196
Total Expenditures	**$784,718**	**$864,513**	**$651,651**	**$852,090**	**$890,647**

Expenditure Summary by Account

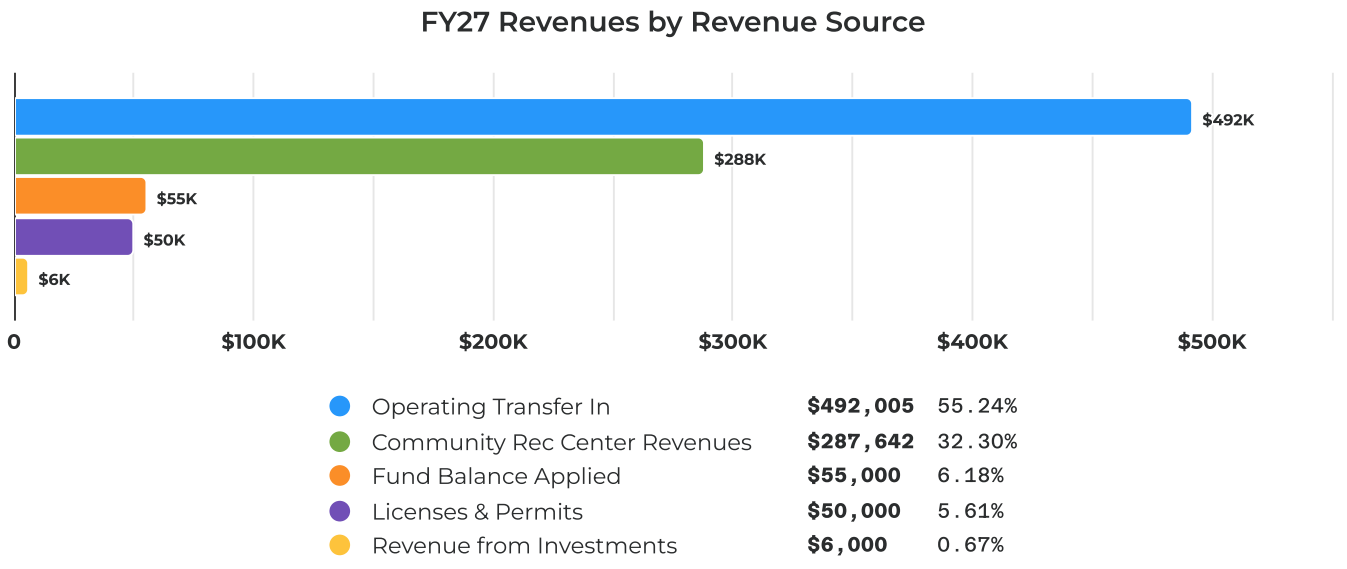
Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Leisure Services		$784,718	$864,513	$651,651	$890,647
Community Rec. Admin		$784,718	$864,513	$651,651	$890,647
Full-Time Employees	30844001-511001	$127,040	$141,460	$77,148	$146,523
Part-Time Salaries	30844001-511002	$99,396	$102,696	$54,216	$93,147
Seasonal Salaries	30844001-511003	$5,125	$5,253	$148	$2,407
Overtime	30844001-511004	$491	$520	-	$536
Longevity	30844001-511006	$1,217	$1,625	$1,677	$2,616
FICA	30844001-522250	$17,031	$18,975	$9,874	$20,156
Municipal Employees Retirement	30844001-522300	$19,639	$22,987	$12,756	$22,886
State Retirement Defined Cont.	30844001-522301	$1,524	$1,685	$944	$1,774
Medical Insur-Active Employees	30844001-522818	$28,847	$30,562	$16,475	$32,826
Dental Insur-Active Employees	30844001-522822	$1,178	$1,168	$624	$1,185
Life Insurance	30844001-522850	$204	$204	$117	$204
Worker's Compensation	30844001-529900	$5,247	$3,983	$4,682	$4,102
Custodial Services	30844001-530013	$144,129	-	-	-
Refuse Disposal	30844001-530014	$2,116	$2,328	$1,754	$2,600
Non-Major Technology Reserve	30844001-530044	$7,151	$7,332	$7,332	$7,799
Copy Machine Services	30844001-530064	$300	$300	$300	$550
Professional Services	30844001-530111	$149,109	$152,968	$144,673	$195,301
Pooled Training Fund	30844001-530801	$375	$500	$500	$1,050
Telephone	30844001-532000	$1,667	$2,150	$646	$2,258
Electricity	30844001-532004	$59,578	$61,961	$34,319	$64,688
Natural Gas	30844001-532008	$16,357	$17,011	$3,580	$17,522
Wastewater Fees	30844001-532010	$565	$633	$683	$683

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Water Fees	30844001-532012	$1,845	$1,845	$1,845	$1,845
Computer/Software Maintenance	30844001-534016	-	-	$2,420	-
Maintenance Of Buildings	30844001-534020	$6,240	$7,800	$9,220	$11,125
Educational Expenses	30844001-538016	$513	$513	-	$564
Rents	30844001-538028	$1,575	$1,575	-	$1,881
Licenses And Dues	30844001-538030	$285	$314	$147	$345
Office Materials & Supplies	30844001-540012	$750	$750	$500	$765
Janitorial Materials & Supp	30844001-540014	$3,000	$3,090	$2,717	$3,190
Rec Materials & Supplies	30844001-540016	$5,969	$6,029	$3,085	$6,149
Elect Materials & Supplies	30844001-540018	$160	$160	$1,650	$500
Bldg & Const Materials & Supp	30844001-540026	$857	$857	$700	$857
Equipment & Machine Parts	30844001-540036	$300	$300	-	$460
Uniforms And Other Clothing	30844001-540038	$2,000	$2,000	$546	$2,493
Safety Related Mat & Supp	30844001-540058	$263	$263	$150	$275
Office Equipment	30844001-550004	$1,000	$1,000	-	$1,000
Janitorial Equipment	30844001-550016	$2,153	$1,507	$41	$1,200
Recreational Equipment	30844001-550018	$3,000	$3,000	$783	$3,000
Insurance	30844001-560010	$8,021	$8,502	$8,692	$10,628
Miscellaneous Expenses	30844001-580100	$3,000	$2,000	-	$2,000
Transfer To Other Funds	30844001-590999	$55,500	$246,706	$246,706	$221,557
Total Expenditures		**$784,718**	**$864,513**	**$651,651**	**$890,647**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Licenses & Permits	$40,000	$50,000	$33,586	$45,583	$50,000
Operating Transfer In	$410,621	$438,893	$256,021	$434,809	$492,005
Community Rec Center Revenues	$272,220	$261,620	$229,449	$275,000	$287,642
Fund Balance Applied	$55,000	$100,000	-	-	$55,000
Revenue from Investments	$2,885	$7,000	$5,643	$9,450	$6,000
Miscellaneous Revenue	$3,992	$7,000	-	$6,000	-
Total Revenues	**$784,718**	**$864,513**	**$524,699**	**$770,842**	**$890,647**

Revenues by Sub Department

Revenues by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Community Rec Revenues		$784,718	$864,513	$524,699	$890,647
Licenses & Permits		$40,000	$50,000	$33,586	$50,000
Rental Income	30844000-431115	$40,000	$50,000	$33,586	$50,000
Operating Transfer In		$410,621	$438,893	$256,021	$492,005
General Fund	30844000-490101	$410,621	$438,893	$256,021	$492,005
Community Rec Center Revenues		$272,220	$261,620	$229,449	$287,642
Athletic Program Revenues	30844000-440218	$272,220	$261,620	$229,449	$287,642
Fund Balance Applied		$55,000	$100,000	-	$55,000
Designated F/B - General	30844000-499060	$55,000	$100,000	-	$55,000
Revenue from Investments		$2,885	$7,000	$5,643	$6,000
Investment Income	30844000-460010	$2,885	$7,000	$5,643	$6,000
Miscellaneous Revenue		$3,992	$7,000	-	-
Nat'l Grid Elec Rebate/Solar	30844000-470020	$3,992	$7,000	-	-
Total Revenues		**$784,718**	**$864,513**	**$524,699**	**$890,647**

Debt Service Fund

Department / Division Head - Brian Silvia, Finance Director

Division Summary	
Division Number	**Division Name**
10114001	Finance Department
10114005	Post Year Audit
Multiple	**Debt Service Fund**

Expenditures — Summary of Changes

The Debt Service Fund's total expenditures are proposed to increase by $939,071, to $4,406,517 (27.08%), when compared against the prior fiscal year (FY2025-26), due primarily to the following:

- Debt Interest Obligations for school department-related debt is proposed to increase by $1,288,033 (68.55%), to $3,166,981. This is a direct result of funding year 2 of construction costs on the new high school project, which is being funded by Bond Anticipation Notes, which are projected to carry an interest obligation for FY2026-27 of $3,051,500.

Revenues — Summary of Changes

The Debt Service Fund's total revenues are proposed to increase by $939,070, to $4,406,516 (27.08%), when compared against the prior fiscal year (FY2025-26), with three primary budget drivers, which are as follows:

- The General Fund's Tax Transfer account is proposed to increase by $963,432 (41.33%) to $3,294,441, when compared against the prior fiscal year (FY2025-26).
- The transfer-in from the Open Space Reserve Fund to support existing Town Open Space debt is proposed to decrease by -$169,500 (-82.57%) to $35,788, when compared against the prior fiscal year (FY2025-26).
- The Debt Service Fund's Use of Fund Balance amount is proposed to increase by $167,265 (24.50%) to $850,000, when compared against the prior fiscal year (FY2025-26).

Mission Statement & Primary Functions

Mission Statement

The Debt Service Fund is used to account for the principal and interest payments for the issuance of bonds, notes, or other obligations secured by the Town and in accordance with the Town's charter.

Functions

- Major capital projects for the Town and School are financed through the sale of bonds and initiated through the six-year Capital Improvement Program and administered through the Capital Projects Fund after a thorough review of the project(s).
- Used to manage the Town's long-term debt
- Bonds are typically structured using level principal methodology and a rapid payback period.
- Ensure the maturity of issued bonds does not exceed the life expectancy of the asset
- On average, the Town maintains an 80% retirement rate on its outstanding debt over a ten-year period. However, due to the most recent bond issuances and potential future issuances, that target could present a challenge.
- Revenue to cover the Debt Service Fund's expenditures is primarily from General Fund transfers and School Housing Aid to the Debt Service Fund, as well as transfers from other special revenue funds earmarked specifically for debt service obligations such as open space reserve, fair share development fees, and real estate conveyance tax fund.
- Prepare and conduct rating service presentations for the issuance of General Obligation Bonds.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue to seek refunding opportunities on existing or outstanding municipal debt.
• Maintain or Improve the Town's Aa1 Bond rating with Moody's.
• Complete any debt issuance's and possible refundings in support of key town projects at the lowest possible cost.
• Develop a six-year financing plan for the Town's Capital Program to ensure affordability and level budgeting.
• Plan for the future school bond issuance for an amount to exceed $150,000,000 on the new high school project.

FY 2026–2027 Priorities

Priorities
• Continue to seek refunding opportunities on existing or outstanding municipal debt.
• Maintain or Improve the Town's Aa1 Bond rating with Moody's.
• Complete any debt issuance's and potential refundings in support of key town projects at the lowest possible cost.
• Develop a six-year financing plan for the Town's Capital Program to ensure affordability and level budgeting.
• Plan for the future school bond issuance for an amount to exceed $150,000,000 on the new high school project and the final year of Bodn Anticipation Notes.

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Bond Rating: Moody's	Aa1	Aa1	Aa1	Aa1
Debt Limit, % used	0.03%	0.02%	0.02%	0.02%
Top 10 Tax Payers % of Tax Base	2.49%	2.48%	2.48%	2.48%
Net Debt as a % of Operating Revenues**	15.98%	14.28%	12.56%	11.17%
% of Debt Retired within Ten Years	60%	68%	71%	76%
Outstanding Long-Term Debt (Town & School Only)	14,225,000	12,955,000	11,720,000	10,730,000

1. The Legal Debt Margin, per RIGL § 45-12-2 is less than 3% of the tax base. At June 30, 2025, the most recent audited fiscal year, the assessed value of South Kingstown properties was $6,938,200,113 at December 31, 2023. This limits the amount of outstanding non-excepted obligation bonds to $208,146,003. The total long-term debt bond obligations of the Town is $12,955,000, as of June 30, 2025.

2. Moody's Investors Service documents the 2018 median range for municipalities in the under 50,000 population groups for Net Direct Debt as a percentage of the community's full taxable value at less than 0.8% for Aaa-rated communities and less than 1.0% for Aa-rated municipalities

Summary of Expenditures, By Expense Type

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Expenditures by Expense Type

Category	FY 2025 Amended	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Services	$1,797,772	$3,467,446	$631,131	$3,467,446	$4,406,517
Education Debt Service	$560,425	$2,269,448	$174,006	$2,269,588	$3,522,631
Town Debt Service	$1,162,476	$1,124,584	$443,993	$1,124,444	$812,598
Guild Debt	$74,871	$73,414	$13,132	$73,414	$71,288
Total Expenditures	**$1,797,772**	**$3,467,446**	**$631,131**	**$3,467,446**	**$4,406,517**

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Amended	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Unassigned/ Debt Service		$1,797,772	$3,467,446	$631,131	$4,406,517
Services					
Education Debt Service		$560,425	$2,269,448	$174,006	$3,522,631
Bank Fees	40090001-589000	$750	$500	-	$650
Debt - Principal	40090001-589010	$415,000	$390,000	$110,000	$355,000
Debt - Interest	40090001-589012	$144,675	$1,878,948	$64,006	$3,166,981
Town Debt Service		$1,162,476	$1,124,584	$443,993	$812,598
Bank Fees	40090003-589000	$500	$500	-	$375
Debt - Principal	40090003-589010	$875,952	$865,407	$310,184	$588,101
Debt - Interest	40090003-589012	$286,024	$258,677	$133,810	$224,122
Guild Debt		$74,871	$73,414	$13,132	$71,288
Bank Fees	40090007-589000	$350	$250	-	-
Debt - Principal	40090007-589010	$46,354	$46,900	-	$46,900
Debt - Interest	40090007-589012	$28,167	$26,264	$13,132	$24,388
Total Services		$1,797,772	$3,467,446	$631,131	$4,406,517
Total Expenditures		**$1,797,772**	**$3,467,446**	**$631,131**	**$4,406,517**

Revenues by Sub Department

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Revenues by Sub Department

Category	FY 2025 Amended	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General	$1,350,714	$3,087,158	-	$3,086,908	$4,215,728
Education Debt Service	$205,000	$175,000	$150,391	$228,775	$155,000
Town Debt Service	$242,058	$205,288	$102,644	$205,288	$35,789
Total Revenues	**$1,797,772**	**$3,467,446**	**$253,035**	**$3,520,971**	**$4,406,517**

Revenues by Department

Revenues by Department

Category	ERP Code	FY 2025 Amended	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Revenues		$1,350,714	$3,087,158	-	$4,215,728
General		$1,350,714	$3,087,158	-	$4,215,728
General Fund	40000000-490101	$1,275,843	$2,331,009	-	$3,294,441
Neighborhood Guild Fund	40000000-490306	$74,871	$73,414	-	$71,287
Designated F/B - General	40000000-499060	-	$682,735	-	$850,000
Debt Service		$447,058	$380,288	$253,035	$190,789
Education Debt Service		$205,000	$175,000	$150,391	$155,000
Chapter 26, School Housing	40090001-420013	$205,000	$175,000	$150,391	$155,000
Town Debt Service		$242,058	$205,288	$102,644	$35,789
Open Space Reserve Fund	40090003-490404	$208,088	$205,288	$102,644	$35,789
Fair Share Dev Fund - Rec	40090003-490499	$33,970	-	-	-
Total Revenues		**$1,797,772**	**$3,467,446**	**$253,035**	**$4,406,517**

Water Enterprise Fund

Division Breakdown & Personnel Summary

Department / Division Head — Brett Whaley, Water Superintendent

Division Summary	
Division Number	**Division Name**
70294100	Source of Supply
70294200	Pumping Expense
70294400	Transmission & Distribution
70294600	Personnel Services
70294700	Admin. & General Expenses
70294800	Other Expenses

Department Headcount (FTE)					
Water Enterprise Fund	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Adopted**	**Incr./(Decr.) Prior Year**
Total Personnel	2.00	2.00	2.00	2.00	0.00

Expenditures — Summary of Changes

The Water Enterprise Fund's total expenditures are proposed to increase by $371,731, to $1,798,757 (26.05%), when compared against the prior fiscal year (FY2025-26), due to two main categories:

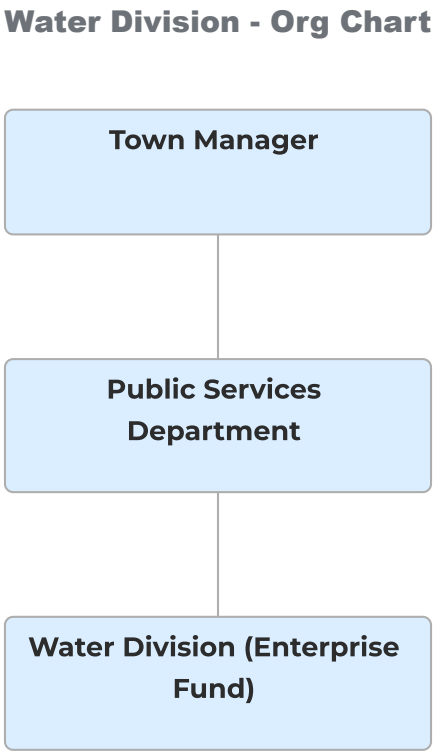
- The Capital Improvements account is proposed to increase by $140,000 (66.67%) to $350,000, when compared against the prior fiscal year (FY2025-26).
- The Purchased Water - So Shore account is proposed to increase by $179,672 (74.86%) to $419,672, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

The Water Enterprise Fund's total revenues are proposed to increase by $371,731, to $1,798,757 (26.05%), when compared against the prior fiscal year (FY2025-26), with three primary budget drivers, which are as follows:

- The Meter Sales - Domestic account is proposed to increase by $279,369 (28.81%) to $1,249,022, when compared against the prior fiscal year (FY2025-26).
- The State of RI Water Protection account is proposed to increase by $30,034 (1501.70%) to $32,034, when compared against the prior fiscal year (FY2025-26).
- The Water Fund's Use of Fund Balance amount is proposed to increase by $45,906 (24.12%) to $236,233, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Water Division, under the Department of Public Services, is to provide continuous municipal water which meets or exceeds requirements of the USEPA Safe Drinking Water Act for the South Shore and Middlebridge water systems, for both domestic use and fire protection.

General Explanation & Work Program

The Water Enterprise Fund was established in 1975. The Town's Water Division comprises the South Shore and Middlebridge water systems. The South Shore system services the southerly portion of town from the Charlestown town line to East Matunuck, south of US Route 1, except for Perryville. The Middlebridge system services the Middlebridge Road area from the Middlebridge Bridge at the southerly end to Radial Drive at the northerly end.

Wholesale Water Purchase

The Water Division currently purchases wholesale water from Veolia Water RI (formerly known as Suez Water RI), for the Town's two water systems, South Shore and Middlebridge. The purchase agreement for the South Shore system began in 2002, when it was determined that the South Shore well field needed a water filtration plant, and it was found that purchasing water would be a more economical means of providing water. A permanent interconnection between the South Shore system and Veolia Water RI was completed and fully operational in August 2005. The Water Division continues to maintain the South Shore well field in active status until such time that a water filtration plant can be funded and constructed. As Veolia Water RI provides pH and corrosion-control-adjusted water, the South Shore and Middlebridge water systems comply with the USEPA Safe Drinking Water Act lead and copper rule. As such, reduced lead and copper sampling protocols are in effect for both water systems on a three- (3) year cycle.

Water Distribution System

The Town's water pumping and distribution system, which is used to provide water purchased through Veolia to the South Shore and Middlebridge water systems, remains in good operating condition due to continued proactive maintenance by Water Division personnel. As a result of higher than expected unaccounted water readings, the Water Division contracted with Matchpoint, Inc. in the Spring of 2017 for comprehensive system-wide leak detection services. However, no leaks were found in either the South Shore or Middlebridge water systems. Further, Veolia Water RI calibrated all three of their wholesale water meters in January 2022. Given the fact that no leaks were found, leak detection and elimination continues to be a challenging and ongoing effort to ensure water is used efficiently and in compliance with State regulatory requirements. There is new leak detection technology, (i.e. helium injection) that will be considered during the next system-wide leak detection survey, in lieu of traditional acoustic technology.

Water Demand

Variation in water demand is primarily attributed to seasonal weather conditions and associated outside water use demand. Seasonal water user demands can vary by a factor of four when comparing summer versus winter daily demand. This substantial change in consumption is due to the seasonal influx of summer residents, combined with high outside use of water in the warmer months.

Water Rates

The Town Council adopted a new user rate structure in May 2014 in accordance with amendments to RIGL § 45-39.1-5 and § 46-15.8-4, which included a new quarterly water user billing format, replacing the rate structure that had previously been in effect since July 2012. The user rate structure incorporates an inclining block rate structure for excess water consumption, intended to promote water conservation.

An increase to user fees was approved for FY 2022-2023, which is due in part to Sprint decommissioning their cellular equipment at the Victoria Lane water tank and associated non-rate base revenue loss. In addition, increased expenditures associated with wholesale water purchase from Veolia also contributed to the adjustment in user fees. In July 2025, Veolia requested a significant rate increase from the Public Utility Commission (PUC). Therefore, although the increase has not been approved by the PUC, the South Kingstown Water Division is proposing an increase for FY 2026–2027.

Proposed rates as denoted below in the “User Rates” summary table.

Functions

This section incorporates multiple accounts, each of which falls under the purview of the Water Enterprise Fund, and includes the following:

Duties of the Water Division include, but are not limited to:

- Ensure water quality meets or exceeds USEPA’s Safe Drinking Water Act requirements
- Ongoing review of disinfection treatment performance and associated disinfection by-product levels
- Daily Water Meter Exception Reports with weekly checking for abnormal usage for leak detection purposes
- Biannual fire hydrant flushing and operations check
- Distribution system leak detection and elimination efforts
- Respond to water customer inquiries and complaints
- Oversee Cross Connection Control Plan (CCCP) compliance
- Perform water utility inspections for new customers
- Perform ‘turn-on & turn-off’ services on an as-need basis
- Assist other Town departments on an as-needed basis with support services.

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue to sample additional coliform sampling stations for summer sampling sites
• Continue to sample for PFAS contaminants at the Factory Pond well field
• Monitor daily user leak reports for leak detection purposes
• Continue ongoing distribution system leak detection and repair efforts
• Maintain an unaccounted for water percentage in both the Middlebridge and South Shore water systems below the 10% state goal.
• Continued water quality testing to ensure potable water meets or exceeds water quality standards
• Work with Veolia Water RI to ensure adequate disinfection of residuals for purchased water.
• Review disinfection by-product levels and possible solutions, should exceedances continue
• Require cell carriers to repair and paint antenna pods affixed to water towers
• Purchase valve exercise equipment and begin a program for assuring valves are in working order.

FY 2026–2027 Priorities

Proposed Priorities
• Continue to sample additional coliform sampling stations for summer sampling sites
• Monitor daily user leak reports for leak detection purposes

• Continue ongoing distribution system leak detection and repair efforts
• Maintain an unaccounted for water percentage in both the Middlebridge and South Shore water systems below the 10% state goal.
• Continued water quality testing to ensure potable water meets or exceeds water quality standards
• Work with Veolia Water RI to ensure adequate disinfection of residuals for purchased water.
• Review disinfection by-product levels and possible solutions, should exceedances continue
• Require cell carriers to repair and paint antenna pods affixed to water towers
• Continue to sample for PFAS contaminants at the Factory Pond well field

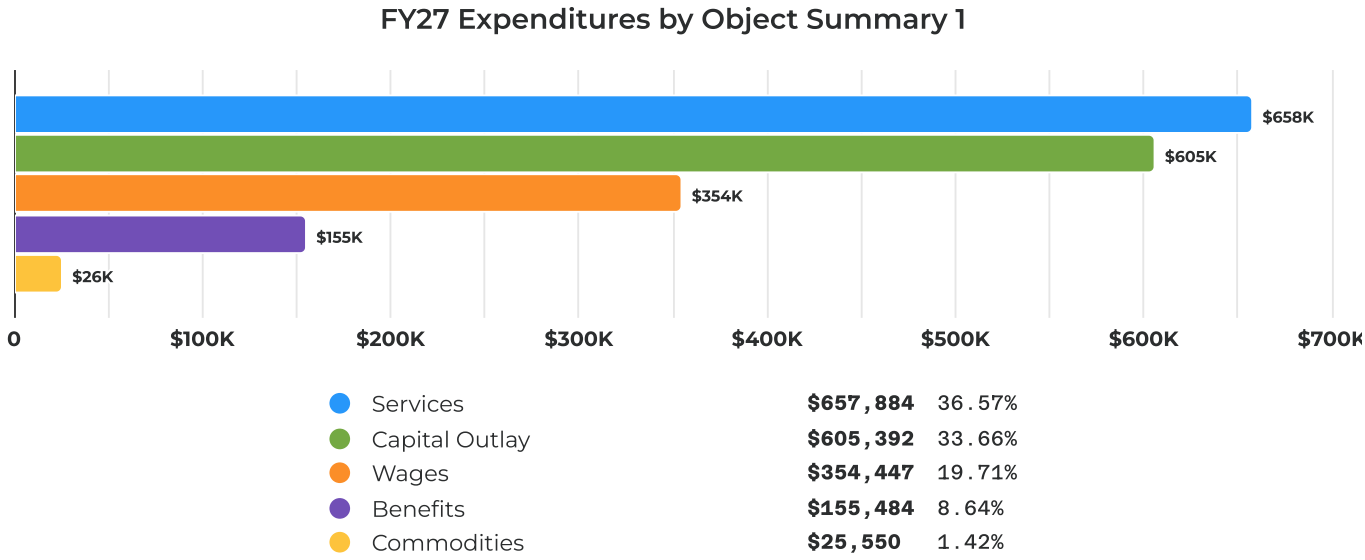
Department Statistics

FY 2023-24 through FY 2026-27

Summary of Water User Rates & Income Generated:

User Rates	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Min in Advance/Qtr (w/ 1,250 ft^3 allowance)	$55	$55	$55	$68.00
Additional Unit charge per quarter	$27.50	$27.50	$27.50	$35.00
Excess Charge 1st Step per 100 ft(3) (1,251–2,500)	$3.50	$3.50	$3.50	$4.50
Excess Charge 2nd Step (over 2,501)	$4.00	$4.00	$4.00	$5.50

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 PRELIM. Adopted
Wages	$304,169	$334,302	$201,931	$351,203	$354,447
Benefits	$126,657	$146,749	$84,288	$146,581	$155,484
Services	$434,078	$446,033	$373,207	$426,673	$657,884
Capital Outlay	$436,197	$474,392	$288,755	$533,652	$605,392
Commodities	$28,050	$25,550	$8,581	$24,850	$25,550
Total Expenditures	**$1,329,151**	**$1,427,026**	**$956,762**	**$1,482,959**	**$1,798,757**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 PRELIM. Adopted
Water		$1,329,151	$1,427,026	$956,762	$1,798,757
Wages		$304,169	$334,302	$201,931	$354,447
Full-Time Employees	70294600-511001	$279,081	$298,178	$173,029	$317,633
Overtime	70294600-511004	$7,500	$13,000	$8,331	$14,100
Retirement/Vacation Reimb.	70294600-511005	$10,000	$10,000	$13,403	$10,000
Longevity	70294600-511006	$7,588	$13,124	$7,167	$12,714
Benefits		$126,657	$146,749	$84,288	$155,484
FICA	70294600-522250	$21,322	$22,289	$14,944	$24,941
Municipal Employees Retirement	70294600-522300	$29,549	$41,794	$24,166	$42,615
State Retirement Defined Cont.	70294600-522301	$3,065	$3,186	$1,845	$3,586
Medical Insur-Active Employees	70294600-522818	$58,875	$64,906	$33,010	$69,717
Medical Insur-Retirees	70294600-522820	-	-	$185	-
Dental Insur-Active Employees	70294600-522822	$2,827	$2,908	$1,462	$2,905
Insurance Buyback	70294600-522840	$1,663	$2,300	$1,590	$2,338
Life Insurance	70294600-522850	$352	$362	$213	$377
Worker's Compensation	70294600-529900	$9,005	$9,005	$6,373	$9,005
Uniforms And Other Clothing	70294600-540038	-	-	$500	-
Services		$434,078	$446,033	$373,207	$657,884
Custodial Services	70294700-530013	$745	-	-	-
Refuse Disposal	70294200-530014	$340	$424	$219	$424
Miscellaneous Services	70294700-530020	$1,626	$1,870	$1,870	$1,700
Asset Management Software	70294700-530055	$3,000	$3,000	-	$3,074
Internet Access	70294700-530066	$551	$600	-	$600
Analysis Of Wells	70294100-530072	$11,760	$11,000	$2,600	$14,160

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 PRELIM. Adopted
Pooled Training Fund	70294600-530801	$375	$375	$375	$375
Telephone	70294200-532000	$1,950	$1,925	$711	$1,925
Fuel - Oil	70294200-532002	$2,000	$2,000	$2,000	$2,100
Electricity	70294200-532004	$15,000	$17,000	$7,339	$17,000
Electricity	70294700-532004	$1,700	$1,700	$770	$1,700
Natural Gas	70294700-532008	$672	$680	$184	$661
Wastewater Fees	70294700-532010	$40	$40	$40	$40
Water Fees	70294700-532012	$80	$80	-	$80
Telemetry	70294200-532016	$680	$680	$82	$680
Telemetry-SCADA	70294200-532017	$8,300	$8,300	$8,000	$8,300
Purchased Water - MB	70294100-532020	$35,000	$41,000	$41,000	$59,059
Purchased Water - So Shore	70294100-532022	$240,000	$240,000	$240,000	$419,672
Commun Equip. Maintenance	70294700-534012	$200	$200	-	$200
Computer/Software Maintenance	70294700-534016	$8,725	$8,725	$8,725	$13,300
Maintenance Of Buildings	70294700-534020	$1,500	$1,500	$96	$1,500
Maintenance Of Public Wells	70294100-534022	$200	$200	-	$200
Maintenance Of Pump Stations	70294200-534024	$1,800	$1,800	$1,305	$1,800
Maintenance Of Elevated Tanks	70294400-534026	$6,500	$6,500	$6,500	$6,500
Maintenance Of Mains	70294400-534028	$18,000	$22,000	$22,000	$28,000
Maintenance Of Water Services	70294400-534030	$16,000	$16,000	$2,000	$16,000
Maintenance Of Water Meters	70294400-534032	$7,500	$7,500	$507	$7,500
Maintenance Of Hydrants	70294400-534034	$4,800	$4,800	-	$4,800
Maint. of SCADA System	70294400-534039	$6,000	$6,000	$2,952	$6,000
Postage	70294700-538020	$7,100	$7,100	$1,768	$7,500
Printing Expenses	70294700-538022	$14,600	$15,700	$3,285	$15,700
Insurance	70294700-560010	$17,334	$17,334	$18,880	$17,334
Capital Outlay		$436,197	$474,392	$288,755	$605,392
Non-Major Technology Reserve	70294700-530044	$1,535	$1,535	$1,535	$1,535
Computer Equipment	70294800-550002	-	-	$1,976	-
Capital Improvements	70294800-570002	$181,000	$210,000	$284,387	$350,000

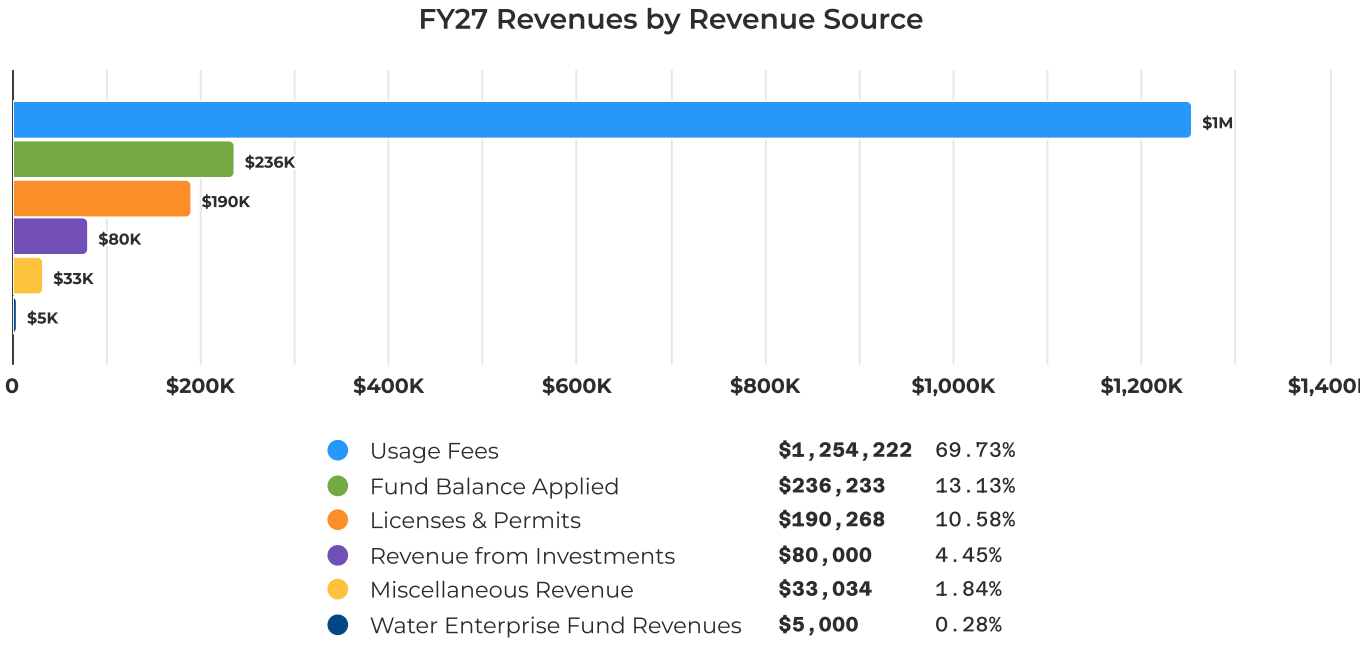
Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 PRELIM. Adopted
Depreciation	70294800-570902	$253,662	$262,000	-	$253,000
Transfer To Other Funds	70294700-590999	-	$857	$857	$857
Commodities		$28,050	$25,550	$8,581	$25,550
General Materials & Supplies	70294400-540010	$100	$100	-	$100
General Materials & Supplies	70294700-540010	$750	$750	-	$750
Office Materials & Supplies	70294700-540012	$2,500	$2,500	$1,250	$2,500
Chemicals And Gases	70294200-540024	$2,300	$2,300	-	$2,300
Pumping Materials & Supplies	70294200-540056	$400	$400	$300	$400
Vehicle Operation	70294700-540060	$11,000	$11,000	$3,627	$11,000
Miscellaneous Expenses	70294700-580100	$11,000	$8,500	$3,404	$8,500
Total Expenditures		**$1,329,151**	**$1,427,026**	**$956,762**	**$1,798,757**

Revenues by Sub Department

Revenues by Sub Department

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
General Water Revenue	$1,329,151	$1,427,026	$1,311,859	$1,424,097	$1,798,757
Licenses & Permits	$184,209	$187,646	$145,906	$250,157	$190,268
Fund Balance Applied	$130,889	$190,327	-	-	$236,233
Usage Fees	$974,853	$974,853	$541,974	$964,445	$1,254,222
Water Enterprise Fund Revenues	$5,000	$5,000	$2,576	$5,000	$5,000
Revenue from Investments	$30,000	$65,000	$110,549	$200,000	$80,000
Miscellaneous Revenue	$4,200	$4,200	$510,854	$4,495	$33,034
Total Revenues	**$1,329,151**	**$1,427,026**	**$1,311,859**	**$1,424,097**	**$1,798,757**

Revenues by Revenue Source



Revenues by Revenue Source

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Licenses & Permits		$184,209	$187,646	$145,906	$190,268
General Water Revenue		$184,209	$187,646	$145,906	$190,268
Nextel (Victoria)	70294000-430170	$40,250	$41,050	$27,726	$41,796
Verizon Victoria Lane	70294000-430170	$64,872	$65,534	$39,897	$65,949
Verizon-Mautucket	70294000-430170	$36,296	$37,202	$22,147	$37,202
T-MOBILE Victoria Lane	70294000-430170	-	-	$28,135	-
T-MOBILE MAUTUCKET	70294000-430170	$42,791	$43,860	$28,000	$45,321
Fund Balance Applied		$130,889	$190,327	-	$236,233
General Water Revenue		$130,889	$190,327	-	$236,233
Net Assets Forward To Ops	70294000-499050	$130,889	$190,327	-	$236,233
Usage Fees		$974,853	$974,853	$541,974	$1,254,222
General Water Revenue		$974,853	$974,853	$541,974	$1,254,222
Meter Sales - Domestic	70294000-417450	$969,653	$969,653	$538,655	$1,249,022
Forfeited Disc & Penalties	70294000-417550	$5,200	$5,200	$3,319	$5,200
Water Enterprise Fund Revenues		$5,000	$5,000	$2,576	$5,000
General Water Revenue		$5,000	$5,000	$2,576	$5,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Special Serv - Turn Off-On	70294000-440460	$5,000	$5,000	$2,576	$5,000
Revenue from Investments		$30,000	$65,000	$110,549	$80,000
General Water Revenue		$30,000	$65,000	$110,549	$80,000
Investment Income	70294000-460010	$30,000	$65,000	$121,558	$80,000
GASB 31 Change	70294000-460500	-	-	-$11,009	-
Miscellaneous Revenue		$4,200	$4,200	$510,854	$33,034
General Water Revenue		$4,200	$4,200	$510,854	$33,034
Miscellaneous Revenue	70294000-470010	$2,200	$2,200	$375	$1,000
State Of R.I. Water Protect.	70294000-470080	$2,000	$2,000	-	$32,034
Enterprise Non-Oper. Revenue	70294000-470150	-	-	$510,479	-
Total Revenues		**$1,329,151**	**$1,427,026**	**$1,311,859**	**$1,798,757**

Wastewater Enterprise Fund

Division Breakdown & Personnel Summary

Department / Division Head — Ryan Desrosiers, Wastewater Superintendent

Division Summary	
Division Number	**Division Name**
70492010	General Wastewater Treatment
70492020	Sludge Process & Disposal
70492030	Silver Lake Pumping Station
70492040	Kington Pumping Station
70492050	Local Pumping Station
70492060	Local Collection System
70492070	Users Accounting Collection
70492080	Admin. & General Expenses
70492090	Non-Operating Expenses

Department Headcount (FTE)					
Wastewater Enterprise Fund	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel	16.40	16.40	17.00	17.00	0.00

Expenditures — Summary of Changes

The Wastewater Enterprise Fund's total expenditures are proposed to increase by $229,870, to $5,793,938 (4.13%), when compared against the prior fiscal year (FY2025-26), due to two main categories:

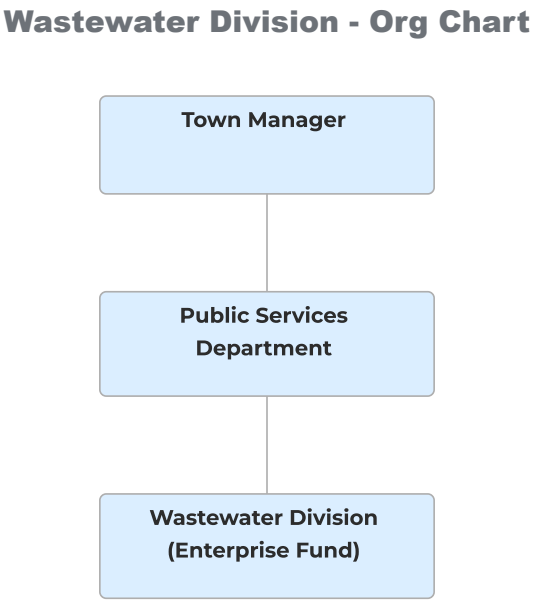
- The SK Only Capital Improvements account is proposed to increase by $156,000 (354.55%) to $200,000, when compared against the prior fiscal year (FY2025-26).
- The combined utilities accounts are proposed to increase by $81,608 (13.21%) to $699,278, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

The Wastewater Enterprise Fund's total revenues are proposed to increase by $229,871, to $5,793,939 (4.13%), when compared against the prior fiscal year (FY2025-26), with three primary budget drivers, which are as follows:

- The University of Rhode Island Cost Share account is proposed to increase by $120,304 (13.35%) to $1,021,754, when compared against the prior fiscal year (FY2025-26).
- The Interest on Delinquent Payments account is proposed to increase by $20,000 to $20,000, when compared against the prior fiscal year (FY2025-26).
- The Investment Income account is proposed to increase by $53,178 (75.29%) to $123,810, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Wastewater Division, under the Department of Public Services, is to provide continuous treatment of wastewater from residential and non-residential users that meets or exceeds requirements in accordance with its Rhode Island Pollution Discharge Elimination System (RIPDES) permit as issued by the Rhode Island Department of Environmental Management (RIDEM). Additionally, the Wastewater Division is responsible for the oversight of the On-Site Wastewater Management Program for non-sewered properties and areas of the Town to help ensure that the surface waters and groundwater of the Town are protected to the greatest extent possible.

General Explanation and Work Program

Regional Wastewater Treatment Facility

The Wastewater Division operates and maintains a wastewater treatment facility (WWTF) located on Westmoreland Street in Narragansett that services portions of South Kingstown and its regional partners, the Town of Narragansett and the University of Rhode Island (URI). The facility receives septage from outlying areas and conventional wastewater via the Town's municipal gravity collection system and twelve pump stations. Dewatered sludge is either incinerated at the Synagro Woonsocket Incinerator or transported and disposed of at the RI Resource Recovery Corporation (RIRRC) Central Landfill facility located in Johnson. The Division strives to protect the environment by providing optimum treatment of influent into the plant, which results in an excellent quality of effluent.

The regional WWTF design treatment capacity is 5.0 Million Gallons per Day (MGD), whereby the average wastewater volume processed continues to be about two-thirds the WWTF design capacity. As the facility is regional, the current fiscal year's wastewater flow projections are used to estimate and budget for regional partner cost sharing for the upcoming fiscal year. Annually, a balancing cost share adjustment is made by the Finance Department, once the fiscal year is complete and actual flows are quantified.

Given the age of the Wastewater Treatment Facility (WWTF) and pumping collection infrastructure, which date back to the mid-1970's, a significant increase in Wastewater Fund capital improvement program (CIP) projects continues to occur. Given the complexity and engineering required for these projects, many will be funded over multiple years in order to reserve necessary project funds and complete necessary design plans and bid specifications. As regional partners, The Town of Narragansett and URI have been advised of the updated project schedule and projected costs. As each project is bid, updated costs are provided to each of the regional partners in order for each partner to fund their share of the work based upon their flow contribution.

Wastewater User Rates

The Town Council adopted the current user rate structure in the FY 2024-2025 budget. The increase was due in part to an increase in depreciation expense and in sludge disposal and transportation fees. Although disposal and transportation fees have again increased and the cost of chemicals has substantially gone up, the FY 2024-2025 increase alleviated the need to raise rates for FY 2025-2026 and for FY 2026-2027.

Proposed rates are denoted below in the "Specific Performance Measures" summary table.

Functions

Serving as the managing regional partner of the South Kingstown Regional Wastewater Treatment Facility (WWTF) for the regional partners Towns of South Kingstown and Narragansett, and the University of Rhode Island (URI) and managing the Town's On-Site Wastewater Management (OSWM) program, the functions of the Wastewater Division include, but are not limited to the following:

Regional Wastewater Treatment Facility

- Treatment of influent wastewater that meets or exceeds RIPDES permit requirements
- Ongoing routine maintenance of the Town collection system to prevent collection system blockages and by-passes
- Ongoing pre-treatment inspections for industrial and commercial user compliance in accordance with USEPA and RIDEM requirements
- Ongoing pump station maintenance and repair, including mechanical and electrical components
- Respond to wastewater customer inquiries and complaints

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Perform continuous wastewater treatment in accordance with RIDPES permit limits
• Continue proactive collection system cleaning to prevent blockages and bypasses
• To complete the Kingston pump station forced main replacement prior to Route 138's reconstruction.
• Receive and treat septage waste from outlying, non-sewered areas of Town
• Continue Town-wide OWSM 2nd inspection notices sent by OWSM district
• Continue public outreach for OWTS inspection, repairs, and replacement
• Coordinate CCSLP loans with property owners and respective agencies
• Inspect and repair, as needed, the collection system along Kingstown Road.
• Upgrade Shadow Farm Pump Station to a Gorman Rupp station
• Replace Chemical Storage Tanks

FY 2026–2027 Priorities

Proposed Priorities
• Perform continuous wastewater treatment in accordance with RIDPES permit limits
• Continue proactive collection system cleaning to prevent blockages and bypasses
• Receive and treat septage waste from outlying, non-sewered areas of Town

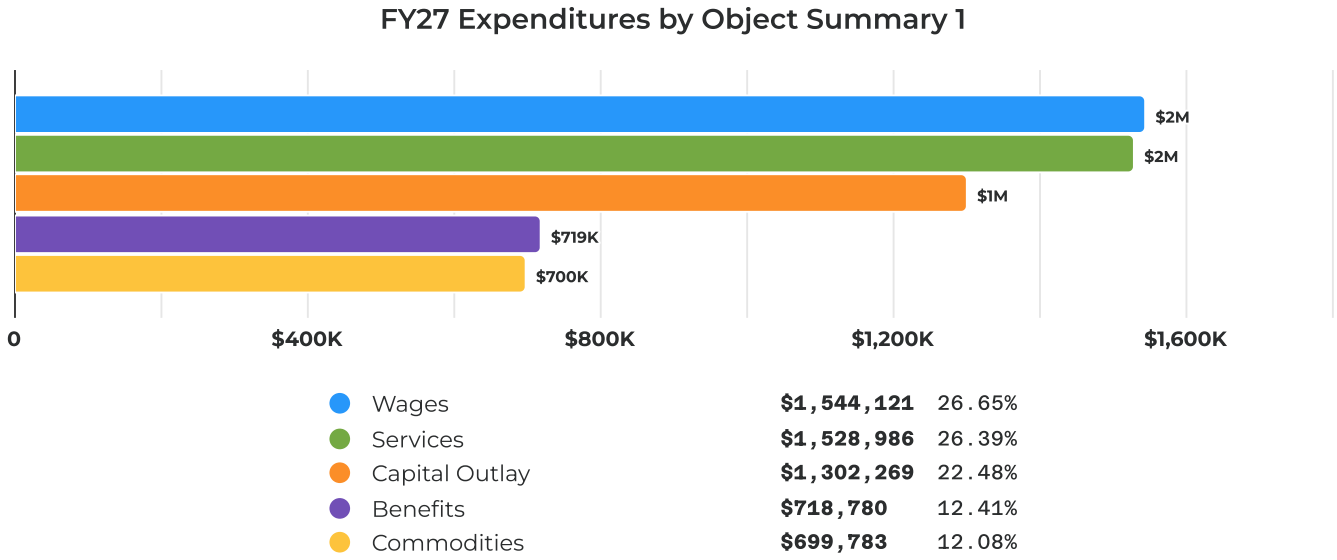
• Continue Town-wide OWSM 2nd inspection notices sent by OWSM district
• Continue public outreach for OWTS inspection, repairs, and replacement
• Coordinate CCSLP loans with property owners and respective agencies
• Inspect and repair, as needed in the collection system along Kingstown Road.
• Upgrade Shadow Farm Pump Station
• Replace Chemical Storage Tanks
• Neuros Blower replacement
• Pursue funding for Interceptor Cleaning and Repair
• Silver Lake and Kingstown Pumps Muffin Monster Installation
• Waste Water Treatment Facility window replacement

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
South Kingstown annual flow (MG)	416.53	337.15	413.18	400.00
Narragansett annual flow (MG)	499.03	406.68	404.24	410.00
URI annual flow (MG)	207.02	185.26	185.64	190.00
WWTF combined annual flow (MG)	1,122.58	929.08	1003.05	1000.00
WWTF max capacity (MGD)	5.0	5.0	5.0	5.0
WWTF 3 month max capacity (MG per Month)	4.0	4.0	4.0	4.0
% of WWTF max capacity — average of highest 3 months.	80%	80%	80%	80%
Suspended Solids (SS) efficiency (mg/l)	10.0	7.4	8.0	10
Treated septate (gals)	4,421,937	4,400.000	4,400,000	4,400,000
Biological Oxygen Demand (BOD) efficiency (mg/l)	17.1	7.1	10.0	10.0
Account (SK only)	3916	3,931	3,942	3,952
Units (SK only)	5847	5,873	5,889	5,895
Minimum annual user fee *	$350.00	$400.00	$400.00	$400.00
Excess user fee (per 100 ft3)	$4.40	$4.80	$4.80	$4.80
Septage disposal per 1,000 gal.	$90.00	$95.00	$95.00	$95.00

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$1,384,360	$1,545,296	$828,735	$1,491,074	$1,544,121
Benefits	$670,899	$741,467	$366,227	$658,587	$718,780
Services	$1,300,752	$1,377,267	$854,167	$1,366,498	$1,528,986
Capital Outlay	$1,349,836	$1,219,186	$3,553,678	$1,702,385	$1,302,269
Commodities	$639,095	$680,852	$506,061	$619,238	$699,783
Total Expenditures	**$5,344,942**	**$5,564,068**	**$6,108,868**	**$5,837,782**	**$5,793,939**

Expenditures by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Wastewater General Treatment		$1,314,144	$1,445,010	$927,841	$1,528,467
Full-Time Employees	70492010-511001	$407,987	$445,749	$252,420	$467,498
Overtime	70492010-511004	$21,078	$21,078	$10,706	$24,500

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Retirement/Vacation Reimb.	70492010-511005	$35,394	$35,394	$2,246	-
Longevity	70492010-511006	$8,454	$16,158	$7,729	$15,834
FICA	70492010-522250	$32,347	$34,011	$20,389	$37,409
Municipal Employees Retirement	70492010-522300	$50,844	$61,228	$35,050	$62,350
State Retirement Defined Cont.	70492010-522301	$4,448	$4,524	$2,502	$5,206
Medical Insur-Active Employees	70492010-522818	$86,789	$93,291	$48,454	$102,296
Dental Insur-Active Employees	70492010-522822	$4,231	$4,303	$2,055	$3,844
Insurance Buyback	70492010-522840	$3,765	$3,801	$1,081	$1,439
Life Insurance	70492010-522850	$429	$463	$341	$463
Worker's Compensation	70492010-529900	$15,510	$15,510	$10,785	$12,000
Refuse Disposal	70492010-530014	$1,748	$1,748	$1,133	$1,748
Laboratory	70492010-530030	$61,715	$64,065	$51,289	$64,065
Non-Major Technology Reserve	70492010-530044	$7,615	$7,615	$7,615	$9,698
Pooled Training Fund	70492010-530801	$1,750	$1,750	$1,750	$982
Telephone	70492010-532000	$2,025	$2,025	$548	$2,025
Fuel - Oil	70492010-532002	$1,701	$1,512	-	$1,470
Electricity	70492010-532004	$220,000	$260,000	$120,026	$304,530
Natural Gas	70492010-532008	$40,000	$40,000	$16,388	$60,000
Water Fees	70492010-532012	$5,100	$5,100	$35,000	$5,100
Computer/Software Maintenance	70492010-534016	$2,375	$2,375	$2,414	$2,375
Asset Management Software	70492010-534017	$4,500	$4,500	-	$4,612
General Materials & Supplies	70492010-540010	$82,075	$103,114	$93,658	$103,551
Chemicals And Gases	70492010-540024	$156,415	$160,913	$144,160	$168,095
Vehicle Operation	70492010-540060	$3,665	$2,600	$888	$2,378
Insurance	70492010-560010	$52,182	$52,182	$59,215	$65,000
Sludge Process & Disposal		$1,380,537	$1,471,427	$907,954	$1,502,978
Full-Time Employees	70492020-511001	$336,869	$372,295	$214,879	$393,165
Overtime	70492020-511004	$21,078	$21,078	$10,694	$24,500
Retirement/Vacation Reimb.	70492020-511005	$27,288	$27,288	$973	-
Longevity	70492020-511006	$7,323	$14,841	$6,996	$14,700
FICA	70492020-522250	$25,720	$27,417	$17,035	$30,498
Municipal Employees Retirement	70492020-522300	$41,426	$51,130	$29,880	$52,615

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
State Retirement Defined Cont.	70492020-522301	$3,691	$3,758	$2,100	$4,415
Medical Insur-Active Employees	70492020-522818	$85,227	$91,348	$45,689	$92,810
Dental Insur-Active Employees	70492020-522822	$3,805	$3,880	$1,848	$3,487
Insurance Buyback	70492020-522840	$1,632	$1,632	$468	$608
Life Insurance	70492020-522850	$361	$395	$308	$395
Worker's Compensation	70492020-529900	$12,100	$12,100	$9,189	$12,100
Central Facility Tipping	70492020-530068	$491,045	$509,563	$300,960	$520,478
Employee Training	70492020-530801	-	-	-	$982
Fuel - Oil	70492020-532002	$324	$324	-	$324
Electricity	70492020-532004	$40,961	$40,273	$22,862	$55,273
Natural Gas	70492020-532008	$7,416	$7,416	$2,668	$9,888
Water Fees	70492020-532012	$1,680	$1,680	$800	$1,680
General Materials & Supplies	70492020-540010	$17,650	$17,650	$6,250	$17,650
Chemicals And Gases	70492020-540024	$170,811	$194,000	$160,000	$192,552
Vehicle Operation	70492020-540060	$78,630	$67,860	$67,860	$67,860
Insurance	70492020-560010	$5,500	$5,500	$6,494	$7,000
Silver Lake Pumping Station		$335,184	$387,225	$176,903	$394,567
Full-Time Employees	70492030-511001	$76,848	$85,278	$49,549	$90,278
Overtime	70492030-511004	$4,067	$5,000	$2,592	$5,878
Retirement/Vacation Reimb.	70492030-511005	$7,500	$7,500	$150	-
Longevity	70492030-511006	$1,699	$3,508	$1,647	$3,487
FICA	70492030-522250	$5,863	$6,275	$3,925	$7,007
Municipal Employees Retirement	70492030-522300	$9,405	$11,711	$6,894	$12,096
State Retirement Defined Cont.	70492030-522301	$843	$859	$482	$1,017
Medical Insur-Active Employees	70492030-522818	$20,555	$22,017	$10,889	$21,860
Dental Insur-Active Employees	70492030-522822	$894	$912	$434	$821
Insurance Buyback	70492030-522840	$251	$251	$72	$94
Life Insurance	70492030-522850	$83	$91	$72	$91
Worker's Compensation	70492030-529900	$2,782	$2,782	$2,119	$2,800
Employee Training	70492030-530801	-	-	-	$238
Telephone	70492030-532000	$1,500	$1,500	$1,038	$1,500
Fuel - Oil	70492030-532002	$2,025	$1,800	-	$1,675
Electricity	70492030-532004	$102,460	$138,906	$54,082	$138,906
Natural Gas	70492030-532008	$6,664	$6,660	$3,030	$6,616

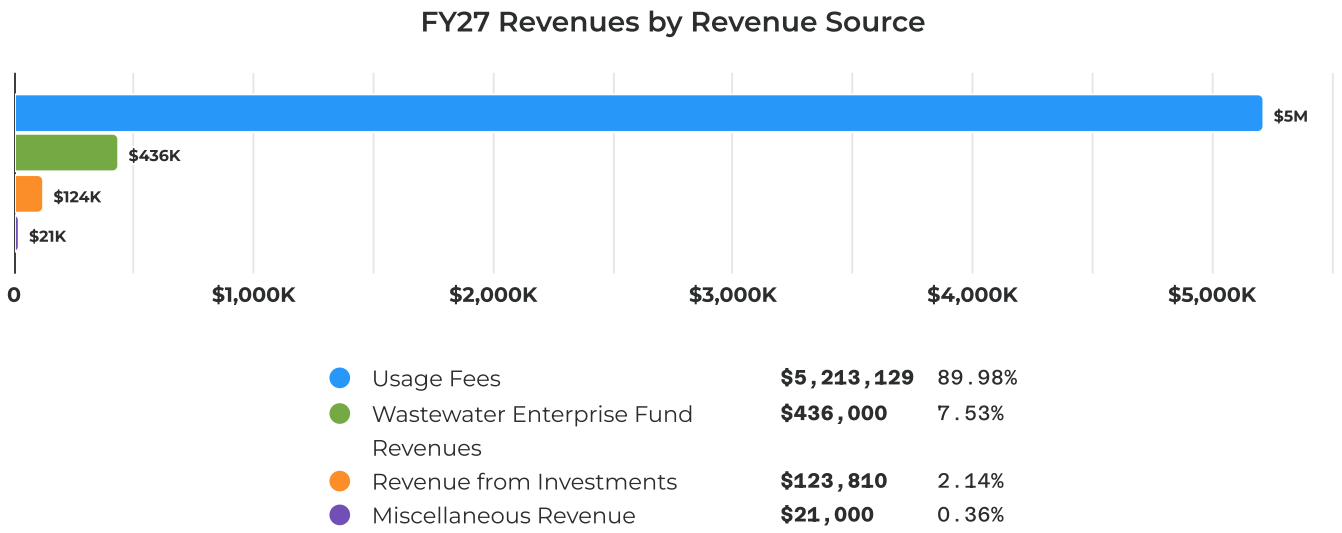
Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Water Fees	70492030-532012	$9,000	$9,000	$8,500	$9,000
Asset Management Software	70492030-534017	$3,200	$2,350	-	$3,177
General Materials & Supplies	70492030-540010	$11,430	$11,555	$4,105	$12,000
Chemicals And Gases	70492030-540024	$44,051	$44,051	-	$44,051
Vehicle Operation	70492030-540060	$2,824	$3,977	$1,213	$3,977
Insurance	70492030-560010	$21,241	$21,241	$26,112	$28,000
Kingston Pumping Station		$210,507	$221,783	$113,321	$223,326
Full-Time Employees	70492040-511001	$76,848	$85,195	$49,549	$90,070
Overtime	70492040-511004	$4,067	$83	$2,592	$208
Retirement/Vacation Reimb.	70492040-511005	$6,545	$6,545	$150	-
Longevity	70492040-511006	$1,699	$3,508	$1,647	$3,487
FICA	70492040-522250	$5,863	$6,275	$3,925	$7,007
Municipal Employees Retirement	70492040-522300	$9,405	$11,711	$6,894	$12,096
State Retirement Defined Cont.	70492040-522301	$843	$859	$482	$1,017
Medical Insur-Active Employees	70492040-522818	$20,555	$22,017	$10,889	$21,860
Dental Insur-Active Employees	70492040-522822	$894	$912	$434	$821
Insurance Buyback	70492040-522840	$251	$251	$72	$94
Life Insurance	70492040-522850	$83	$91	$72	$91
Worker's Compensation	70492040-529900	$2,782	$2,782	$2,119	$2,800
Employee Training	70492040-530801	-	-	-	$238
Telephone	70492040-532000	$1,310	$1,310	$939	$1,310
Fuel - Oil	70492040-532002	$1,620	$1,440	-	$1,340
Electricity	70492040-532004	$49,525	$50,000	$20,458	$50,000
Natural Gas	70492040-532008	$6,400	$6,400	$2,346	$6,400
Water Fees	70492040-532012	$1,700	$1,700	$1,550	$1,700
Asset Management Software	70492040-534017	$3,200	$2,350	-	$3,177
General Materials & Supplies	70492040-540010	$9,335	$9,635	$2,455	$9,635
Vehicle Operation	70492040-540060	$2,842	$3,977	$1,213	$3,977
Insurance	70492040-560010	$4,741	$4,741	$5,537	$6,000
Local Pumping Station		$218,804	$237,511	$127,879	$244,405
Full-Time Employees	70492050-511001	$81,225	$90,537	$52,983	$96,097
Overtime	70492050-511004	$4,575	$4,575	$2,915	$6,613
Retirement/Vacation Reimb.	70492050-511005	$7,287	$7,287	$75	-
Longevity	70492050-511006	$1,828	$3,850	$1,798	$3,839

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
FICA	70492050-522250	$6,191	$6,657	$4,192	$7,463
Municipal Employees Retirement	70492050-522300	$9,888	$12,433	$7,375	$12,892
State Retirement Defined Cont.	70492050-522301	$893	$910	$512	$1,086
Medical Insur-Active Employees	70492050-522818	$23,010	$24,625	$12,047	$23,895
Dental Insur-Active Employees	70492050-522822	$974	$995	$473	$898
Insurance Buyback	70492050-522840	$126	$126	$36	$47
Life Insurance	70492050-522850	$88	$98	$79	$98
Worker's Compensation	70492050-529900	$2,965	$2,965	$2,267	$3,000
Employee Training	70492050-530801	-	-	-	$268
Telephone	70492050-532000	$5,498	$5,645	$4,573	$5,654
Fuel - Oil	70492050-532002	$950	$1,368	-	$1,273
Electricity	70492050-532004	$23,840	$25,800	$13,612	$25,802
Natural Gas	70492050-532008	$5,700	$5,800	$2,924	$5,800
Water Fees	70492050-532012	$3,356	$3,321	$2,476	$3,322
WW Conveyance Fee	70492050-532019	$6,975	$6,746	$5,500	$6,746
Computer/Software Maintenance	70492050-534016	$2,375	$2,373	$2,414	$2,373
Asset Management Software	70492050-534017	$2,694	$882	-	$922
General Materials & Supplies	70492050-540010	$21,600	$22,200	$4,330	$28,000
Vehicle Operation	70492050-540060	$2,424	$3,977	$1,213	$3,977
Insurance	70492050-560010	$4,343	$4,343	$6,085	$4,343
Local Collection System		$161,214	$179,688	$98,269	$178,192
Full-Time Employees	70492060-511001	$81,225	$90,537	$52,983	$96,097
Overtime	70492060-511004	$4,575	$5,750	$2,915	$7,000
Retirement/Vacation Reimb.	70492060-511005	$7,287	$7,287	$75	-
Longevity	70492060-511006	$1,828	$3,850	$1,798	$3,839
FICA	70492060-522250	$6,191	$6,657	$4,192	$7,463
Municipal Employees Retirement	70492060-522300	$9,888	$12,433	$7,375	$12,892
State Retirement Defined Cont.	70492060-522301	$893	$910	$512	$1,086
Medical Insur-Active Employees	70492060-522818	$23,010	$24,625	$12,047	$23,895
Dental Insur-Active Employees	70492060-522822	$974	$995	$473	$898
Insurance Buyback	70492060-522840	$126	$126	$36	$47
Life Insurance	70492060-522850	$88	$98	$79	$98

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Worker's Compensation	70492060-529900	$2,965	$2,965	$2,267	$2,965
Internet Access	70492060-530066	$2,660	$3,970	$1,006	$2,120
Employee Training	70492060-530801	-	-	-	$268
Asset Management Software	70492060-534017	$900	$882	-	$922
General Materials & Supplies	70492060-540010	$18,605	$18,605	$12,511	$18,605
Users Accounting Collection		$22,799	$18,219	$18,908	$22,844
Full-Time Employees	70492070-511001	$4,183	$4,321	$2,208	$4,373
Overtime	70492070-511004	-	-	$1	-
Retirement/Vacation Reimb.	70492070-511005	-	-	$75	-
Longevity	70492070-511006	$67	$78	$43	$67
FICA	70492070-522250	$324	$322	$178	$336
Municipal Employees Retirement	70492070-522300	$554	$594	$304	$573
State Retirement Defined Cont.	70492070-522301	$45	$45	$24	$47
Medical Insur-Active Employees	70492070-522818	$92	$165	$163	$618
Dental Insur-Active Employees	70492070-522822	$25	$25	$12	$21
Insurance Buyback	70492070-522840	$126	$126	$36	$47
Life Insurance	70492070-522850	$4	$4	$2	$4
Worker's Compensation	70492070-529900	$130	$130	$94	$130
Computer/Software Maintenance	70492070-534016	$10,750	$4,410	$8,569	$9,050
Postage	70492070-538020	$2,800	$2,500	$2,357	$2,340
Printing Expenses	70492070-538022	$3,700	$5,500	$4,843	$5,240
Admin. & General Expenses		$342,033	$386,206	$181,154	$389,158
Full-Time Employees	70492080-511001	$121,914	$147,371	$80,512	$164,731
Part-Time Salaries	70492080-511002	$20,905	$20,905	-	$20,905
Overtime	70492080-511004	-	$2,700	-	$2,700
Retirement/Vacation Reimb.	70492080-511005	-	-	$13,403	-
Longevity	70492080-511006	$2,719	$5,751	$2,434	$4,258
FICA	70492080-522250	$11,199	$11,391	$7,146	$13,113
Municipal Employees Retirement	70492080-522300	$16,247	$20,515	$11,124	$21,800
State Retirement Defined Cont.	70492080-522301	$1,244	$1,461	$733	$1,727
Medical Insur-Active Employees	70492080-522818	$20,378	$30,411	$12,068	$32,130

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Medical Insur-Retirees	70492080-522820	$75,727	$75,727	$943	$31,637
Dental Insur-Active Employees	70492080-522822	$950	$1,337	$505	$1,339
Insurance Buyback	70492080-522840	$850	$1,913	$1,124	$1,913
Life Insurance	70492080-522850	$138	$179	$95	$204
Worker's Compensation	70492080-529900	$422	$422	$287	$422
Legal Services	70492080-530004	$5,740	$5,740	$2,740	$5,740
Custodial Services	70492080-530013	$2,236	-	-	-
Internet Access	70492080-530066	$2,646	$2,646	$1,092	$3,969
Electricity	70492080-532004	$5,059	$5,059	$2,309	$4,687
Natural Gas	70492080-532008	$2,016	$2,016	$551	$1,984
Wastewater Fees	70492080-532010	$120	$120	$120	$120
Water Fees	70492080-532012	$235	$235	-	$235
Maintenance Of Buildings	70492080-534020	$2,000	$2,000	-	$10,000
Travel Expenses	70492080-538014	$500	$500	$479	$500
Onsite WW Management	70492080-538034	$4,000	-	$2,280	$4,000
Office Materials & Supplies	70492080-540012	$6,000	$6,000	$3,815	$6,000
Books And Publications	70492080-540020	$10,738	$10,738	$2,390	$17,475
Insurance	70492080-560010	$28,051	$28,500	$32,433	$35,000
Transfer To Other Funds	70492080-590999	-	$2,571	$2,571	$2,571
Non-Operating Expenses		$1,359,721	$1,217,000	$3,556,639	$1,310,000
VGSI-Tax Billing Software Upgr	70492090-550002	-	-	$2,674	-
WWTF Capital Improvements	70492090-570002	$290,000	$320,000	$1,564,514	$150,000
SilverLake Capital Improvments	70492090-570003	$40,000	$35,000	$549,206	$25,000
Kingston Capital Improvements	70492090-570005	-	-	$1,233,832	$25,000
SK Only Capital Improvements	70492090-570006	$230,000	$44,000	$193,267	$200,000
Depreciation	70492090-570902	$782,221	$810,000	-	$890,000
Contingency	70492090-580910	$17,500	$8,000	$13,147	$20,000
Total Expenditures		**$5,344,942**	**$5,564,068**	**$6,108,868**	**$5,793,939**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Operating Transfer In	$4,000	$4,000	-	-	-
Fund Balance Applied	$54,089	$29,157	-	-	-
Wastewater Enterprise Fund Revenues	$408,500	$418,000	$275,700	$456,269	$436,000
Usage Fees	$4,813,253	$5,021,279	$4,238,305	$5,032,381	$5,213,129
Revenue from Investments	$45,000	$70,632	$262,710	$362,000	$123,810
Miscellaneous Revenue	$20,100	$21,000	$29,495	$30,595	$21,000
Total Revenues	**$5,344,942**	**$5,564,068**	**$4,806,210**	**$5,881,245**	**$5,793,939**

Revenues by Sub Department

Revenues by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Wastewater Revenues		$5,344,942	$5,564,068	$4,806,210	$5,793,939
Operating Transfer In		$4,000	$4,000	-	-
General Fund	70492000-490101	$4,000	$4,000	-	-
Fund Balance Applied		$54,089	$29,157	-	-
Net Assets Forward To Ops	70492000-499050	$54,089	$29,157	-	-
Wastewater Enterprise Fund Revenues		$408,500	$418,000	$275,700	$436,000
Septic Haulers	70492000-440520	$408,500	$418,000	$237,617	$418,000
Brewery Wastewater	70492000-440530	-	-	$38,083	$18,000
Usage Fees		$4,813,253	$5,021,279	$4,238,305	$5,213,129
Domestic & Comercial Users	70492000-418010	$2,721,600	$2,690,000	$2,344,443	$2,699,600
University Of R I Cost Share	70492000-418011	$834,215	$901,450	$882,953	$1,021,754
Industrial & Special Users	70492000-418012	$72,400	$115,600	$63,659	$122,800
Narragansett Cost Share	70492000-418013	$1,185,038	$1,314,229	$937,107	$1,348,975
Interest On Delinquent Payt	70492000-418130	-	-	$10,143	$20,000
Revenue from Investments		$45,000	$70,632	$262,710	$123,810
Investment Income	70492000-460010	$45,000	$70,632	$262,710	$123,810
Miscellaneous Revenue		$20,100	$21,000	$29,495	$21,000
Miscellaneous Revenue	70492000-470010	$20,100	$21,000	$29,495	$21,000
Total Revenues		**$5,344,942**	**$5,564,068**	**$4,806,210**	**$5,793,939**

Solid Waste Enterprise Fund

Division Breakdown & Personnel Summary

Department / Division Head — Richard J. Bourbonnais—PE, Director of Public Services

Division Summary	
Division Number	**Division Name**
70696100	Station Recycling Operation
70696200	Transportation / Disposal
70696300	Administration / General
70696400	Other Expenses
70696600	General Solid Waste Program
70696800	Superfund

Expenditures — Summary of Changes

The Solid Waste Enterprise Fund's total expenditures are proposed to decrease by -$41,417, to $1,073,729 (-3.71%), when compared against the prior fiscal year (FY2025-26), due to three main categories:

- The Part-Time Salaries account is proposed to decrease by -$52,111 (-100.00%) to $0, when compared against the prior fiscal year (FY2025-26).
- The combined debt service accounts (principal & interest) are proposed to decrease by -$56,722 (-100.00%) to $0, when compared against the prior fiscal year (FY2025-26).
- The RI SW Tipping Fees account is proposed to increase by $71,627 (10.65%) to $744,455, when compared against the prior fiscal year (FY2025-26).

Revenues — Summary of Changes

The Solid Waste Enterprise Fund's total revenues are proposed to decrease by -$41,417, to $1,073,729 (-3.71%), when compared against the prior fiscal year (FY2025-26), which is primarily related to the following:

- The Miscellaneous Revenue account is proposed to decrease by -$42,360 (-67.93%) to $20,000, when compared against the prior fiscal year (FY2025-26).

Organizational Chart



Mission Statement & Primary Functions

Mission Statement

The mission of the Solid Waste Division, under the Department of Public Services, is to ensure solid waste management and recycling compliance in accordance with RI Department of Environmental Management (RIDEM) and RI Resource Recovery Corporation (RIRRC) rules and regulations. The primary mission of the Solid Waste Enterprise Fund is to provide residents of South Kingstown with a means of proper solid waste disposal at an affordable price, while ensuring that residential users are recycling materials to the greatest extent possible.

General Explanation and Work Program

The Solid Waste Division facilities currently consist of the Rose Hill Regional Transfer Station and Recycling Center (RHRTS) located on Rose Hill Road. Residents have the option of municipal solid waste (MSW) and recyclable disposal by either accessing the Rose Hill Regional Transfer Station pay-as-you-throw (PAYT) program or hiring a private hauler for curbside refuse and recycling collection.

Local Solid Waste Management

The Town's Solid Waste Management Ordinance was amended in May 2008 in order to ensure that all residents meet minimum recycling diversion levels; each and every curbside residential customer is required to recycle State-mandated recyclable commodities. This included setting a 36% minimum recycling diversion rate. Additionally, private refuse haulers that collect curbside residential waste must secure a hauler's license issued by the Town, and as a condition of license approval, the hauler must provide the Public Services Department with a customer inventory, whereby municipal solid waste (MSW) tonnage is allocated to the hauler based upon the number of residential units that they service. Since FY 2009-2010, the Public Services Department has tracked recycling diversion rates for the private refuse collection firms providing curbside refuse and recycling services in town. Private haulers that do not meet minimum diversion rates are issued a Notice of Violation (NOV).

Rose Hill Regional Transfer Station

The RHRTS has served as a regional solid waste disposal and recycling processing facility for the communities of South Kingstown and Narragansett since December 1983. The RHRTS operates Monday through Saturday, from 7am until 3pm, exclusive of holidays. The Town also offers free scrap metal, rigid plastics, textiles, and food waste oil recycling at the RHRTS. Operation of this facility and associated hauling of municipal solid waste to the Rhode Island Resource Recovery Corporation (RIRRC) Central Landfill has been performed on a contractual basis since 1984. The RHRTS is a self-supporting operation, with no municipal tax dollars utilized for the program.

Waste Connections of Rhode Island – WCRI (f/k/a Link Environmental & Waste Haulers, LLC) of Seekonk, MA, provides RHRTS privatized operations. WCRI has a contract through June 30, 2026, which was originally approved in November 2007, and then subsequently extended in July 2010, May 2015, June 2020 and June 2021. In addition to processing municipal solid waste and municipal recyclables collected by private refuse haulers and direct access residential users, the RHRTS serves as a regional disposal facility for non-municipal, commercial waste.

A contract extension of the current RHRTS privatization contract, which expires on June 30, 2026, requires WCRI to make the following capital improvements:

- New, replacement large truck platform weight scale
- New improvements to the residential door drop off area at the transfer station building
- Select repaving of the transfer station access road that has failed
- Replace both transfer station tipping floors
- Renovate transfer station office

Rhode Island Resource Recovery Corporation

In an effort to preserve the finite capacity at the State's Central Landfill, the RIRRC has taken a number of steps in recent years to preserve landfill capacity at an affordable cost to municipalities. RIRRC began placing greater emphasis on reducing the amount of waste that is disposed of at the landfill in order to create additional future capacity, whereby municipalities were required to increase minimum recycling rates to 35% by July 2012, up from 20% in FY 2006-2007. An MSW tipping fee rebate is provided to communities each year; the amount of the rebate is based upon the amount of MSW tipped and the community's recycling diversion rate. Those communities failing to meet the higher diversion rate will be forced to pay higher tipping fees that will ultimately be passed along to the residents of each community.

Beginning in FY 2017-2018, RIRRC increased the current municipal solid waste (MSW) tip fee of $32 per ton to $39.50 per ton. The MSW tip fee increased to $46 per ton for FY 2018-2019. The MSW tip fee increased to $54 per ton for FY 2022-2023 and resulted in the pay-as-you-throw (PAYT) refuse tag price increasing from $2.10 per tag to $2.25 per tag in FY 2022-2023. The MSW tip fee increased again to $58.50 for FY 2023-2024 and $63.00 for FY 2024-2025. Presently, the PAYT refuse tag price is $2.50 per tag. At any time, if RIRRC increases the tip fee rate, it directly affects tag rates.

Although RIRRC originally proposed eliminating the municipal tip fee rebate in FY 2021-2022, RIRRC has opted to keep the tip fee rebate intact as a financial incentive for communities to maximize their recycling efforts.

Increased Statewide Recycling Efforts

In June 2012, RIRRC implemented a single stream recycling program in an effort to further increase Statewide recycling diversion. Under single stream recycling (aka Recycle Together RI), the recycling commodities previously separated (such as paper products and plastic/glass/cans) are now combined into a single stream recycling container. Studies indicate that consumers find single stream recycling easier, resulting in increased recycling tonnage.

FY 2025-2026 reflects the fifteenth year of the RIRRC Tip Fee Rebate program, where profits from residential recyclable commodity revenue are shared with RI municipalities. The amount of annual recycling revenue to the Town depends on the number of tons of residential recyclables tipped in a given year and the highly volatile recycling commodity market. In addition to this program, RIRRC also shares non-municipal recycling revenue with communities. FY 2022-2023 was the first time in seven years that there was a RIRRC Recycling Profit Sharing. South Kingstown received $1,446.76 from RIRRC.

Superfund Landfills Closeouts

The expenses associated with the closeout of both the Rose Hill and Plains Road Superfund Sites are paid from the Solid Waste Enterprise Fund. These include ongoing operation and maintenance costs, including site testing; reimbursement to RIDEM for capital costs incurred related to the closeout of the Rose Hill site; as well as debt service costs for two bonds that were issued, including $2M in 2002 for the Rose Hill site and $950,000 in 2005 for the West Kingston site. Institutional controls (ICs) have been secured for all USEPA designated private properties in proximity to both closed landfill sites.

Functions

The functions of the Solid Waste Division include, but are not limited to:

- Oversee the RHRTS privatized operations and capital improvements by Link Environmental
- License private refuse haulers and ensure compliance in accordance with local regulations.
- Provide public outreach to maximize recycling and minimize solid waste disposal
- Distribute recycling toters to town residents upon request
- Serve as managing regional partner of the South Kingstown RHRTS

Performance Measurements

FY 2025–2026 Priorities

Priorities
• Continue recycling outreach
• Continued oversight of the Town's licensed private refuse haulers
• Continue to exceed the RIRRC 35% diversion rate
• Continue to exceed the Town’s 36% diversion rate

FY 2026–2027 Priorities

Proposed Priorities
• Continue to work with private haulers to maximize residential recyclables collection and recycling diversion rates
• Meet or exceed the RIRRC 35% single stream recycling diversion rate
• Meet or exceed the Town’s 36% single stream recycling diversion rate
• Develop a community-based composting program to enhance diversion rates

Department Statistics

FY 2023-24 through FY 2026-27

Description	FY2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Anticipated
Outgoing MSW to RIRRC[1]	11,834	6,543	11,000	11,000
Town-Licensed Private Refuse Haulers	11	9	7	8
PAYT Incoming residential tagged refuse[1]	1,089	6,34.67	1,100	1,200
PAYT Incoming residential bagged yard waste[1]	780	494.21	450	500
Incoming PAYT residential recyclables[1]	1,003	575.16	1,050	1,100
Outgoing recycling tons to RIRRC[1]	4,533	2,764	4,800	4,500
Recycling single stream diversion rate[2]	28%	29.7%	30%	30%
Recycling diversion rate – all commodities[3]	47.9%	37.4%	50.00%	50.0%
Town's RIRRC recycling rebate[4]	$6,082	$5,699.68	$9,500	$9,500

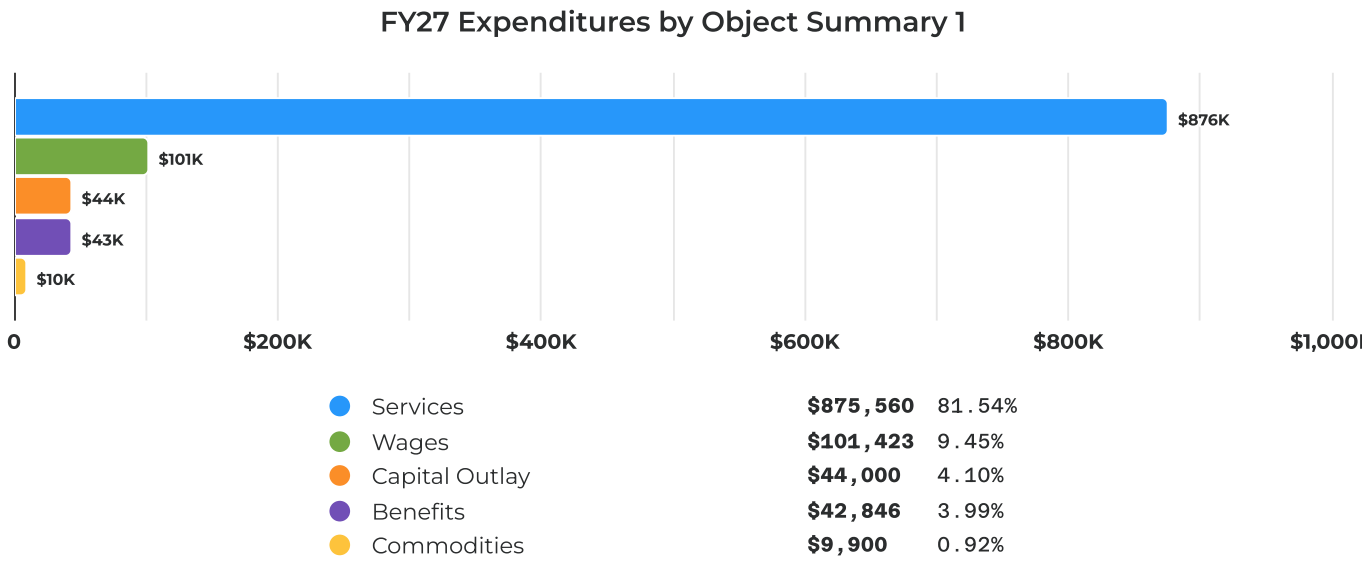
1. Numbers reflected are in Tons.

2. Reflects single stream recyclable commodities (calendar year).

3. Reflects diversion rate for all recyclable commodities (calendar year).

4. Revenue deviations primarily due to depressed worldwide recycling commodity market.

Summary of Expenditures, By Expense Type



Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Wages	$96,586	$153,891	$65,810	$110,790	$101,423
Benefits	$52,212	$55,159	$22,705	$39,914	$42,846
Services	$842,889	$859,978	$518,836	$862,923	$875,560
Capital Outlay	$42,844	$44,344	$844	$44,344	$44,000
Commodities	$1,775	$1,775	$21	$1,775	$9,900
Total Expenditures	**$1,036,305**	**$1,115,146**	**$608,216**	**$1,059,746**	**$1,073,729**

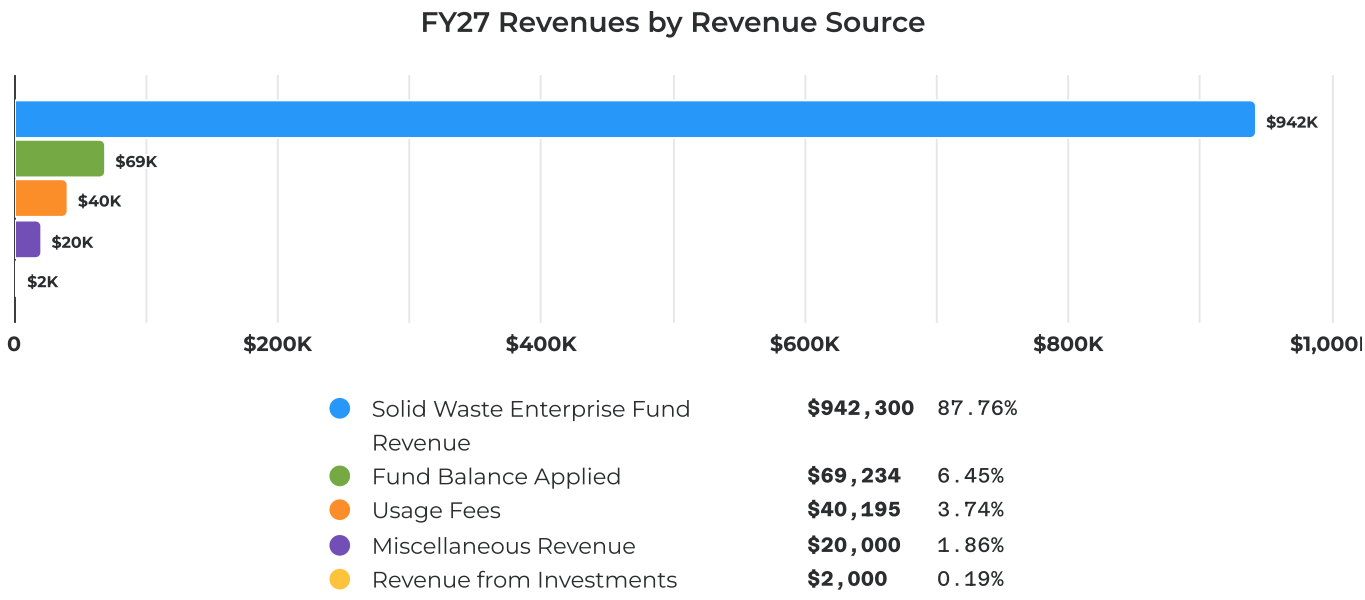
Expenditures by Sub Department

Expenditures by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Other Expenses		$42,000	$43,500	-	$43,000
Depreciation	70696400-570902	$42,000	$43,500	-	$43,000
Station Recycling Operation		$1,500	$1,500	-	$1,500
Maintenance Of General Equip	70696100-534018	$1,500	$1,500	-	$1,500
Transportation/Disposal		$672,828	$672,828	$359,034	$744,455
RI SW Tipping Fees	70696200-530070	$672,828	$672,828	$359,034	$744,455
Administration General Expense		$99,443	$104,192	$56,834	$79,188
Full-Time Employees	70696300-511001	$42,973	$44,898	$26,151	$44,416
Overtime	70696300-511004	-	-	$34	-
Retirement/Vacation Reimb.	70696300-511005	-	-	$8,935	-
Longevity	70696300-511006	$1,501	$2,894	$1,067	$1,676
FICA	70696300-522250	$3,320	$3,422	$2,762	$3,483
Municipal Employees Retirement	70696300-522300	$5,797	$6,407	$3,499	$5,946
State Retirement Defined Cont.	70696300-522301	$1,012	$1,028	$247	$509
Medical Insur-Active Employees	70696300-522818	$28,371	$30,082	$2,971	$8,977
Medical Insur-Retirees	70696300-522820	-	-	$124	-
Dental Insur-Active Employees	70696300-522822	$1,243	$1,236	$123	$398
Insurance Buyback	70696300-522840	$425	$425	$668	$425
Life Insurance	70696300-522850	$153	$153	$30	$51
Worker's Compensation	70696300-529900	$875	$875	$623	$875
Non-Major Technology Reserve	70696300-530044	$844	$844	$844	$1,000
Computer/Software Maintenance	70696300-534016	$5,713	$5,713	$4,910	$5,140
Advertising	70696300-538012	$1,000	$1,000	-	$1,000
Postage	70696300-538020	$100	$100	-	$100
General Administration	70696300-538036	$2,325	$1,325	$1,325	$1,400
General Materials & Supplies	70696300-540010	$1,500	$1,500	-	$1,500
Insurance	70696300-560010	$2,290	$2,290	$2,520	$2,290

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Residential Recycling Program		$63,401	$117,904	$41,300	$86,087
Full-Time Employees	70696600-511001	-	$53,988	$29,621	$55,331
Part-Time Salaries	70696600-511002	$52,111	$52,111	-	-
FICA	70696600-522250	$3,854	$3,869	$2,173	$4,167
Municipal Employees Retirement	70696600-522300	$6,793	$7,294	$4,002	$7,138
State Retirement Defined Cont.	70696600-522301	$288	$288	$296	$553
Medical Insur-Active Employees	70696600-522818	-	-	$4,885	$9,807
Dental Insur-Active Employees	70696600-522822	-	-	$162	$314
Life Insurance	70696600-522850	-	-	$59	$102
Worker's Compensation	70696600-529900	$80	$80	$81	$100
Employee Training	70696600-530801	-	-	-	$175
Miscellaneous Expenses	70696600-580100	$275	$275	$21	$8,400
Superfund		$157,133	$175,222	$151,048	$119,500
Legal Fees - WK Landfill	70696800-530106	$2,000	$2,000	-	$2,000
Consulting Fees - WK Landfill	70696800-530107	$500	$500	-	$500
Legal Fees - R Hill Landfill	70696800-530108	$2,000	$2,000	-	$2,000
Consulting Fees - R H Landfill	70696800-530109	$7,500	$25,000	$14,400	$25,000
Professional Services	70696800-530111	$2,000	$2,000	-	$2,000
Rose Hill Landfill Maintenance	70696800-534036	$78,000	$78,000	$60,608	$78,000
W. Kingston Landfill Maint	70696800-534038	$9,000	$9,000	$16,893	$10,000
Debt - Principal	70696800-589010	$55,000	$55,000	$59,000	-
Debt - Interest	70696800-589012	$1,133	$1,722	$148	-
Total Expenditures		**$1,036,305**	**$1,115,146**	**$608,216**	**$1,073,729**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Solid Waste Enterprise Fund Revenue	$923,203	$939,550	$534,991	$893,957	$942,300
Fund Balance Applied	$51,572	$63,097	-	-	$69,234
Usage Fees	$2,670	$45,139	$27,197	$48,726	$40,195
Revenue from Investments	$6,500	$5,000	$1,011	$2,000	$2,000
Miscellaneous Revenue	$52,360	$62,360	$5,700	$20,000	$20,000
Total Revenues	**$1,036,305**	**$1,115,146**	**$568,899**	**$964,683**	**$1,073,729**

Revenues by Sub Department

Revenues by Sub Department

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Solid Waste Revenue		$1,036,305	$1,115,146	$568,899	$1,073,729
Solid Waste Enterprise Fund Revenue		$923,203	$939,550	$534,991	$942,300
Transfer Station Rental - SK	70696000-431125	$157,875	$147,800	$66,807	$147,800
Hauling Licenses	70696000-440550	$9,000	$7,000	$8,000	$8,000
Metered Tonnage	70696000-440555	$672,828	$700,000	$411,492	$705,250
Residential Stickers/Tag Sales	70696000-440560	$80,000	$81,250	$47,397	$81,250
RIRRC Recycling Revenue Reimb.	70696000-470070	$1,500	$1,500	-	-
Textiles Revenue (Big Sisters)	70696000-470090	$2,000	$2,000	$1,295	-
Fund Balance Applied		$51,572	$63,097	-	$69,234
Net Assets Forward To Ops	70696000-499050	$51,572	$63,097	-	$69,234
Usage Fees		$2,670	$45,139	$27,197	$40,195
University Of R I Cost Share	70696000-418011	$170	$170	$158	-
Narragansett Cost Share	70696000-418013	$2,500	$2,500	$3,568	$2,750
Narragansett Recycling Coordin	70696000-418014	-	$42,469	$23,471	$37,445
Revenue from Investments		$6,500	$5,000	$1,011	$2,000
Investment Income	70696000-460010	$1,500	$3,500	$1,184	$2,000
GASB 31 Change	70696000-460500	$5,000	$1,500	-$173	-
Miscellaneous Revenue		$52,360	$62,360	$5,700	$20,000
Miscellaneous Revenue	70696000-470010	$52,360	$62,360	$5,700	$20,000
Total Revenues		**$1,036,305**	**$1,115,146**	**$568,899**	**$1,073,729**

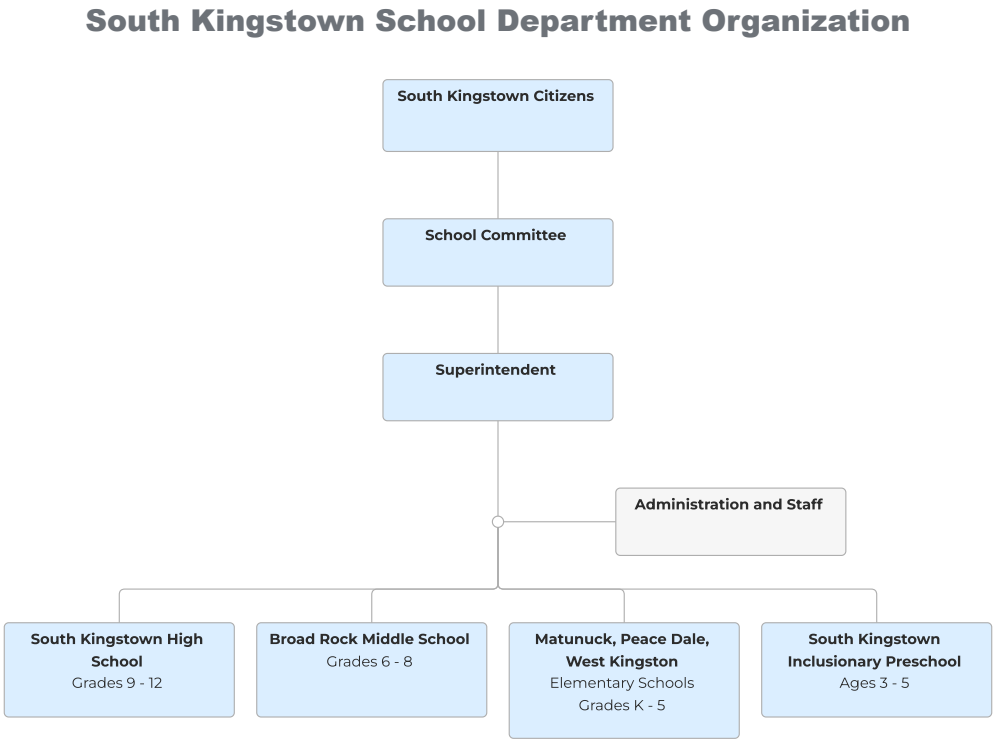
School Department

Division Breakdown & Personnel Summary

Michael J. Podraza, Superintendent of Schools

Department Headcount (FTE)					
South Kingstown School Department	**2023-24 Adopted**	**2024-25 Adopted**	**2025-26 Adopted**	**2026-27 Proposed**	**Incr./(Decr.) Prior Year**
Total Personnel (F/T)	427.60	384.80	369.70	366.10	-3.60

Organizational Chart



Budget Guidelines

The School Fund supports the provision of the Town Council authorized Property Tax Transfer (PTT) from the Town of South Kingstown's General Fund to the South Kingstown School Department. The Property Tax Transfer is included as a revenue for the South Kingstown School Department's budget.

It is noted that the School Fund does not include funding for education-related debt service. Debt Service related to the School Department program and facilities is recognized within the Municipal budget, and not the School Department's budget. For additional information related to Education related debt service, please refer to Tab 16 of this document.

The South Kingstown School Committee discussed and approved the South Kingstown School Department's Proposed FY 2025-2026 Budget. Per the Town Charter, the School Department Budget is to be presented to the Town not later than February 14th of each year, after which the Town Manager must then present to the Town Council a proposed annual budget and budget message on or before March 1st of each year, to include the operations of all municipal departments and the school department.

School Department - Budget Narrative

The School Department's budget is committed to fully supporting our students' academic and social-emotional growth while respecting South Kingstown residents' fiscal constraints. The School Committee worked closely with the School Administration to maximize educational efficiency. As a result, the budget emphasizes student-centered instructional practices and the mental health and well-being of our students, faculty, and staff. This process occurred within the context of declining state and federal funding, increased community and state expectations, an increase in unfunded mandates, and declining student enrollment.

Upon receipt of the School Committee's proposed budget, these requests were reviewed and considered. The proposed operating budget for the Town for FY 2026–2027, that I am respectfully submitting to the Town Council for consideration, does not include the requests of the School Committee. Contained within the Town Manager's Proposed Operating Budget for FY 2026-2027 is a municipal appropriation for education totaling $55,994,773.

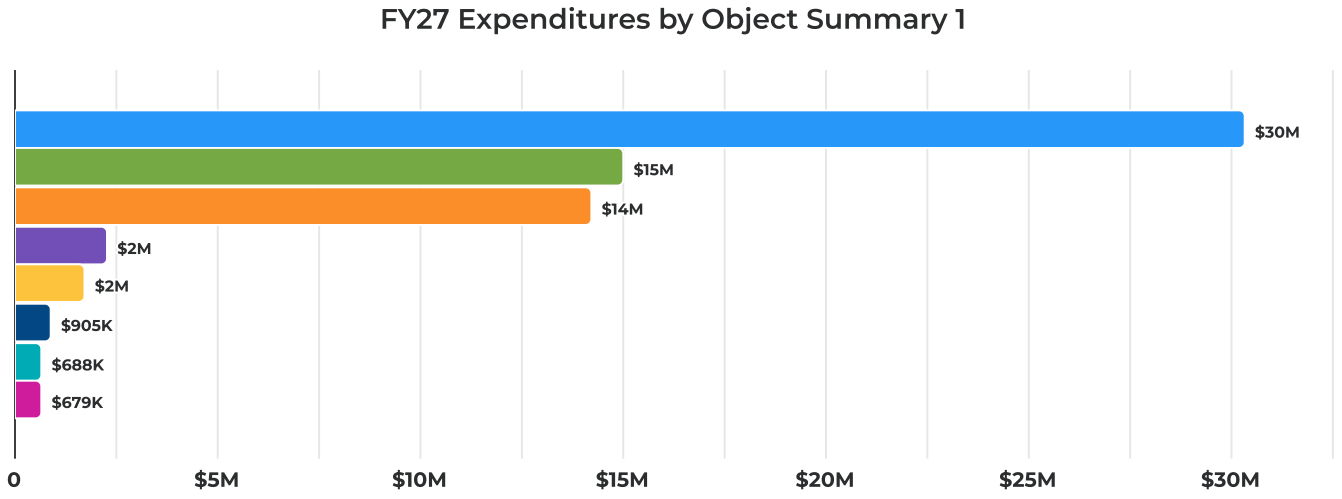
As part of the FY2026-27 Preliminary Adopted Operating Budget, the Town Council approved an amendment which increased the Tax Transfer from the Town General Fund, to the School Department Operating Fund, in the amount of $1,000,000. This raises the overall Tax Transfer of the Town to support Education to $56,994,773.

Local Property Tax Transfers - History

RIGL 16-7-23 allows a municipality to reduce the maintenance effort allocated to a school department, based on a per-pupil basis if there is a reduction in enrollment.

Fiscal Year	Property Tax Transfer	% Incr. / Prior Year
FY 2026 - 2027 (Preliminary Adopted Operating Budget)	$56,994,773	1.79%
FY 2025 - 2026	$55,994,773	0.00%
FY 2024 - 2025	$55,994,773	0.00%
FY 2023 - 2024	$55,994,773	0.00%
FY 2022 - 2023	$55,994,773	0.00%
FY 2021 - 2022	$55,994,773	0.00%
FY 2020 - 2021	$55,994,773	2.00%
FY 2019 - 2020	$54,896,836	1.75%
FY 2018 - 2019	$53,952,664	2.93%
FY 2017 - 2018	$52,415,096	2.00%
FY 2016 - 2017	$51,387,349	2.13%
FY 2015 - 2016	$50,313,756	1.41%
FY 2014 - 2015	$49,614,070	0.98%
FY 2013 - 2014	$49,131,442	1.59%

Summary of Expenditures, By Expense Type



Employee Compensation-Salaries	**$30,362,435**	46.07%
Employee Compensation-Benefits	**$15,008,840**	22.77%
Other Purchased Services	**$14,228,603**	21.59%
Purchased Professional/ Technical Svs	**$2,285,587**	3.47%
Supplies and Materials	**$1,753,698**	2.66%
Purchased Property Services	**$905,411**	1.37%
Debt Service/ Misc Expenditures	**$688,248**	1.04%
Property/ Capital Projects and Purchases	**$679,000**	1.03%

Expenditures by Expense Type

Category	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2026 Projected	FY 2027 Prelim. Adopted
Employee Compensation-Salaries	$29,993,989	$31,294,286	-	-	$30,367,435
Employee Compensation-Benefits	$13,927,116	$13,993,108	-	-	$15,022,290
Purchased Professional/ Technical Svs	$1,759,231	$2,055,559	-	-	$2,179,587
Purchased Property Services	$894,101	$963,296	-	-	$905,411
Other Purchased Services	$13,861,843	$12,974,532	-	-	$14,075,813
Supplies and Materials	$1,737,989	$1,675,359	-	-	$1,788,698
Property/ Capital Projects and Purchases	$211,921	$226,396	-	-	$1,392,042
Debt Service/ Misc Expenditures	$72,474	$79,768	-	-	$81,756
Other Items	-	-	-	-	-$1,500,000
Total Expenditures	**$62,458,664**	**$63,262,304**	**-**	**-**	**$64,313,032**

Expenditure Summary by Account

Expenditures by CAFR

Expenditures by Account

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
School Department		$62,458,664	$63,262,304	-	$64,313,032
Employee Compensation-Salaries		$29,993,989	$31,294,286	-	$30,367,435
Salaries	011098-51110	$28,276,462	$29,438,896	-	$28,508,523
Professional Day	011098-51113	$435,900	$447,777	-	$451,124
Substitute Salary	011098-51115	$428,500	$521,500	-	$521,500
Dept Head/District Supervisor	011098-51132	$135,027	$126,500	-	$126,500
Overtime	011098-51201	$73,500	$75,125	-	$75,300
Overtime-Snow Removal	011098-51202	$2,000	$2,000	-	$2,000
Vacation Payoff	011098-51306	$40,000	$40,000	-	$40,000
Tutors	011098-51309	$2,000	$2,000	-	$2,000
Teacher Team Payment	011098-51326	$12,000	-	-	-
Stipend-Other Compensation	011098-51327	-	$18,859	-	$18,859
Sick Payoff	011098-51332	$100,000	$100,000	-	$100,000
Summer Pay	011098-51338	$145,000	$147,000	-	$147,000
Class Coverage	011098-51339	$15,000	$15,000	-	$15,000
Stipend-Other	011098-51401	$47,900	$64,959	-	$64,959
Stipend-Coaches/ExtraCur	011098-51404	$261,800	$279,170	-	$279,170
Stipend-Sport Official	011098-51406	$5,500	$5,500	-	$5,500
Mentors	011098-51407	$13,400	$10,000	-	$10,000
Employee Compensation-Benefits		$13,927,116	$13,993,108	-	$15,022,290
Health Insurance	011098-52101	$5,297,096	$5,272,214	-	$5,849,957
Life Insurance	011098-52102	$330,000	$335,950	-	$368,500
Dental Insurance	011098-52103	$263,789	$277,569	-	$309,000
Other Insurance	011098-52106	-	$24,500	-	$25,000
Medical Buyback	011098-52109	$116,800	$103,083	-	$70,000
Health Insurance-Retiree	011098-52122	$630,000	$642,600	-	$706,800
Dental Buyback Payments	011098-52123	$4,510	$4,160	-	$5,000
Dental Insurance-Retiree	011098-52125	$47,000	$48,000	-	$52,250

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
ERSRI Defined Benefits	011098-52203	$3,645,623	$3,768,169	-	$4,200,000
MERS Defined Benefits	011098-52208	$568,706	$659,273	-	$670,783
ERSRI Defined Contribution	011098-52213	$189,655	$165,091	-	$170,000
MERS Defined Contribution	011098-52218	$42,780	$40,837	-	$30,000
FICA	011098-52301	$1,814,395	$1,854,382	-	$1,855,000
Medicare	011098-52302	$422,762	$435,556	-	$450,000
Unemployment Insurance	011098-52501	$75,000	$75,000	-	$80,000
Workers Compensation	011098-52710	$475,000	$282,424	-	$175,000
Employee Assistance Program	011098-52902	$4,000	$4,300	-	$5,000
Purchased Professional/ Technical Svs		$1,759,231	$2,055,559	-	$2,179,587
Speech Therapist	011098-53202	-	-	-	$4,900
Occupational Therapist	011098-53203	$1,000	$1,000	-	-
Therapists	011098-53204	$72,245	$51,500	-	$82,500
Audiologists	011098-53206	$1,500	$12,500	-	$12,500
Interpreters and Translators	011098-53207	$10,000	$10,000	-	$25,652
Orient/Mobility Specialists	011098-53208	$20,000	$6,818	-	$6,818
Performing Arts	011098-53210	$950	$950	-	$950
Evaluations	011098-53213	$23,100	$30,655	-	$30,655
Tutoring Services	011098-53216	$5,500	$48,550	-	$48,000
Social Workers	011098-53219	-	$61,439	-	$120,000
Web Based Supplemental Programs	011098-53222	$195,858	$226,867	-	$180,000
Personal Care Attendants	011098-53224	$155,000	$402,100	-	$430,000
Professional Develop/Training	011098-53301	$76,734	$55,164	-	$60,000
Conferences/Workshops/Grant/GF	011098-53303	$13,360	$28,930	-	-
Auditing/Actuarial Services	011098-53401	$26,000	$27,000	-	$35,000
Legal Service	011098-53402	$100,500	$103,500	-	$115,000
Health Service Providers-Students	011098-53403	$35,000	$56,000	-	$58,000
Other Services	011098-53406	$13,050	$13,100	-	$15,000
Negotiations/Arbitration	011098-53409	$20,000	$10,000	-	$20,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Police and Fire Details	011098-53410	$5,480	$6,100	-	$7,500
Physicians	011098-53411	$8,000	$8,000	-	$10,000
Dentist	011098-53412	$2,500	$2,500	-	$4,000
Medicaid Claims Provider	011098-53414	$30,400	$31,500	-	$40,000
Sport Officials/Referees	011098-53416	$52,500	$54,600	-	$57,000
Contracted Nursing Services	011098-53417	$382,588	$347,600	-	$350,000
Data Processing Services	011098-53501	$95,750	$43,000	-	$45,000
Other Technical Services	011098-53502	$378,800	$379,454	-	$382,112
Testing	011098-53503	$12,660	$21,000	-	$22,000
Shipping and Postage	011098-53705	$17,664	$11,232	-	$12,000
Catering	011098-53706	$3,092	$4,500	-	$5,000
Purchased Property Services		$894,101	$963,296	-	$905,411
Rubbish Disposal	011098-54201	$57,100	$52,275	-	$52,000
Snow Plowing/Removal Services	011098-54202	$35,750	$36,645	-	$36,000
Groundskeeping Services	011098-54204	$151,000	$156,672	-	$142,000
Rodent and Pest Control Services	011098-54205	$7,775	$11,672	-	$11,000
Cleaning Services	011098-54206	$2,500	$2,500	-	$2,400
Non Tech Related Maint/Repair	011098-54310	$21,850	$22,396	-	$22,000
Maint & Repairs-Equip/Furniture	011098-54311	$60,064	$63,078	-	$60,000
Maint & Repairs-General Svs	011098-54312	$96,500	$99,099	-	$99,000
Maint & Repairs-Non Stud Transp	011098-54313	$10,000	$10,250	-	$10,000
Maint & Repairs-Tech Related	011098-54320	$22,300	$20,500	-	$20,000
Maint & Repairs-Electrical	011098-54321	$26,750	$27,415	-	$27,000
Maint & Repairs-HVAC	011098-54322	$48,250	$134,025	-	$100,000
Maint & Repairs-Glass	011098-54323	$5,000	$5,125	-	$5,000
Maint & Repairs-Plumbing	011098-54324	$21,250	$17,658	-	$17,000
Water	011098-54402	$42,200	$45,319	-	$45,000
Telephone	011098-54403	$24,952	$25,576	-	$25,000
Sewage	011098-54405	$21,900	$22,523	-	$22,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Wireless Communications	011098-54406	$14,016	$14,352	-	$14,000
Internet Connectivity	011098-54407	$39,623	$37,590	-	$37,000
Rental of Land/Buildings	011098-54601	$2,750	$3,000	-	$3,000
Rental of Equipment	011098-54602	$108,971	$100,865	-	$100,000
Graduation Rentals	011098-54604	$10,300	$11,500	-	$11,000
Ice Rink Rental	011098-54605	-	-	-	$5,000
Pool Rental	011098-54606	$3,300	$3,500	-	$3,500
Golf Course Rental	011098-54607	$1,500	$1,500	-	$1,500
Other Purchased Property Svs	011098-54901	$25,000	$6,150	-	$7,000
Alarm & Fire Services	011098-54902	$24,500	$22,986	-	$23,000
Moving and Rigging	011098-54903	$5,000	$5,125	-	$5,011
Ice Rink Rental	011098-52905	$4,000	$4,000	-	-
Other Purchased Services		$13,861,843	$12,974,532	-	$14,075,813
Student Transp/Other Distr Transp	011098-55110	$15,200	$47,024	-	$52,000
Student Transportation Contractors	011098-55111	$6,058,528	$5,378,816	-	$5,822,210
Property Insurance	011098-55201	$345,350	$391,740	-	$394,000
Fire Insurance	011098-55203	$54,000	-	-	-
Fleet/Vehicle Insurance	011098-55206	$13,650	-	-	-
Advertising	011098-55401	$500	$1,000	-	$20,000
Printing	011098-55501	$2,650	$4,976	-	$6,000
Tuition-Other Districts Within State	011098-55610	$2,697,540	$2,330,856	-	$2,605,427
Tuition-Private Sources	011098-55630	$2,225,500	$2,067,076	-	$2,065,676
Tuition-Out State Edc Agency	011098-55650	-	$90,000	-	$286,244
Tuition-Charter School	011098-55660	$2,424,125	$2,617,049	-	$2,780,656
Tuition- Other	011098-55690	$11,000	$11,000	-	$11,000
Non-Teacher Travel	011098-55803	$9,800	$26,795	-	$24,000
Teacher Travel	011098-55809	$2,000	$6,200	-	$6,600
Other Travel	011098-55810	$2,000	$2,000	-	$2,000
Supplies and Materials		$1,737,989	$1,675,359	-	$1,788,698

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
General Supplies & Materials	011098-56101	$266,899	$234,395	-	$270,000
Uniforms/Wearing Apparel Supplies	011098-56112	$6,075	$9,565	-	$10,000
Graduation Supplies	011098-56113	$2,397	$2,500	-	$5,000
Medical Supplies	011098-56115	$18,920	$12,500	-	$13,000
Athletic Supplies	011098-56116	$25,280	$30,280	-	$32,500
Honors/Awards	011098-56117	$797	$4,419	-	$4,419
Natural Gas	011098-56201	$214,000	$227,300	-	$230,000
Gasoline	011098-56202	$15,000	$8,000	-	$8,000
Propane	011098-56204	$6,850	$6,250	-	$7,200
Vehicle Maint Supplies/Parts	011098-56207	$1,500	$900	-	$1,000
Fuel Oil	011098-56209	$5,500	$5,500	-	$5,500
Other Supplies	011098-56211	$27,825	$35,736	-	$36,250
Paint	011098-56214	$3,600	$3,600	-	$4,500
Electricity	011098-56215	$712,000	$632,000	-	$674,500
Lumber and Hardware	011098-56216	$16,000	$10,300	-	$10,500
Plumbing and Heating Supplies	011098-56217	$73,153	$66,258	-	$73,000
Electrical Supplies	011098-56218	$10,250	$9,851	-	$9,900
Custodial Supplies	011098-56219	$102,033	$94,784	-	$95,000
Materials for Snow and Ice Removal	011098-56220	$750	-	-	-
Lamps and Lights	011098-56221	$1,400	$1,000	-	$1,000
Textbooks	011098-56401	$167,729	$211,645	-	$226,600
Library Books	011098-56402	$11,550	$11,902	-	$12,000
Subscriptions and Periodicals	011098-56404	$649	$649	-	$729
Textbooks - Non-Public	011098-56406	$6,000	$7,000	-	$7,000
Web-based Software/Data/Library	011098-56407	$13,332	$18,925	-	$19,000
Electronic Textbooks	011098-56409	$5,500	$5,000	-	$5,000
Textbooks - Dual /Concurrent Enroll	011098-56410	$3,000	$5,100	-	$5,100
Technology Related Supplies	011098-56501	$20,000	$20,000	-	$22,000
Property/ Capital Projects and Purchases		$211,921	$226,396	-	$1,392,042
Equipment	011098-57305	$91,471	$88,007	-	$165,000
Furniture and Fixtures	011098-57306	$9,500	$9,738	-	$25,000

Category	ERP Code	FY 2025 Adopted	FY2025-26 Adopted	FY 2026 Actual	FY 2027 Prelim. Adopted
Technology-Related Hardware	011098-57309	$77,249	$94,546	-	$577,000
Technology Software	011098-57311	$33,701	$34,105	-	$52,000
Environmental Equipment	011098-57313	-	-	-	$573,042
Debt Service/ Misc Expenditures		$72,474	$79,768	-	$81,756
Professional Organization Fees	011098-58101	$32,130	$33,290	-	$31,756
Other Dues and Fees	011098-58102	$40,344	$46,478	-	$50,000
Other Items		-	-	-	-$1,500,000
Dpt Adj. Entry to Balance	011098-99999	-	-	-	-$1,500,000
Total Expenditures		**$62,458,664**	**$63,262,304**	**-**	**$64,313,032**

Revenues, By Revenue Type - Summary

Summary of Revenues, BY Revenue Type					
Revenue, By Type	**FY2024-25 Budget**	**FY2025-26 Budget**	**FY2025-26 Actual**	**FY2025-26 Projected**	**FY2026-27 Prelim. Adopted**
Local Appropriation—Schools	55,994,773	55,994,773	37,329,849	0	56,994,773
Federal Education Aid	500,000	525,000	667,516	0	525,000
Local Revenue Sources	274,500	423,600	440,091	0	434,000
State Education Aid	5,689,391	5,633,447	3,715,000	0	5,359,261
Other Items	0	608,295	608,295	0	0
Use of Fund Balance	0	77,189	0	0	1,000,000
Total School Operating Fund	**62,458,664**	**63,262,304**	**42,760,751**	**0**	**64,313,034**

Revenues, By Account

Total School Operating Fund Revenues, BY Account					
Revenue, By Type	**ERP Code**	**FY2024-25 Budget**	**FY2025-26 Budget**	**FY2025-26 Actual**	**FY2026-27 Prelim. Adopted**
Local Appropriation for Education	011098-41210	55,994,773	55,994,773	37,329,849	56,994,773
Medicaid Reimbursement	011098-44202	500,000	525,000	667,516	525,000
Total Tuition Revenue	011098-41310	170,000	180,000	216,878	200,000
Earnings From Investments	011098-41510	0	200,000	204,520	0
School Trust Fund Income	011098-41520	30,000	34,000	18,693	34,000
Other Rev.-HS Parking Pass	011098-41702	72,500	5,000	0	0
Rental Income	011098-41901	0	3,600	0	0
Refund Prior Year	011098-41980	2,000	0	0	0
Miscellaneous Revenue	011098-41990	0	1,000	0	200,000
Funds Transfer In	011098-45201	0	608,295	608,295	0
Unrestgricted State Aid	011098-43101	5,689,391	5,633,447	3,715,000	5,359,261
Use of Fund Balance	011098-41250	0	77,189	0	1,000,000
Total School Operating Fund		**62,458,664**	**63,262,304**	**42,760,751**	**64,313,034**

Capital Improvement Plan

In order for a project to be included in the CIP, the following is required:

- Annually, each department updates prior year capital project requests and identifies new projects and/or funding needs, and submits their requests to the Town Manager for consideration and incorporation into the CIP;
- The Town Manager recommends a CIP which represents the best effort to define the necessary community needs over the next six years, which completes existing capital projects, and adequately funds new projects or increases the costs of existing projects;
- The Town Manager's considerations for project inclusion are based on the following:
  - Projects address health and safety concerns;
  - Meet any federal or state mandates and/or legal obligations;
  - Secure any outside funding such as federal, state or private to reduce tax burden;
  - Pay As You Go revenues are budgeted to a level of affordability;
  - Preserve the existing tax base while assuring infrastructure/assets;
  - Outline a realistic CIP plan within the financial resources available;
  - Determine outcome should a project be deferred

What is the difference between Pay As You Go and Long Term Major Projects?

The six-year CIP includes two related elements, the Annual Funding element, also called the Pay As You Go (PAYG) element, and the Long Term Major Projects element, which combine to create the full CIP Program. The Pay As You Go element includes specific non-recurring capital projects, and the Long Term Major Projects element includes long term, ongoing or recurring programs and projects. It is important to note the first year of the CIP's Pay As You Go element is the Capital Budget portion of the Town's annual operating budget.

What are the different types of capital projects?

The following table outlines different categories of the Town's Capital Improvement Program.

Catagory	Description
Town Facility Maintenance & Improvements	Provides for the maintenance, repair and improvement of the town's municipal public buildings and infrastructure; promotes asset preservation, improved energy efficiency, and reduced maintenance and optional costs.
Recreation Facilities	Provides for the development, maintenance, and repair of the town's park system, recreation facilities, athletic fields, and playground components; Promotes asset preservation, improved safety and accessibility and provides opportunities for community involvement, improved quality of life, cultural enrichment and tourism.
Public Safety	Provides for enhanced public safety related infrastructure and equipment; Promotes asset preservation, improved safety and emergency response.
Roadway	Provides for improvements to roadway infrastructure, dams and bridges, sidewalks, erosion, etc.; Promotes public safety for pedestrians and vehicular users.
Equipment Acquisition & Replacement	Provides for the replacement of aging equipment and acquisition of new equipment, as needed; Promotes scheduled asset management and replacement, and reduced operational and maintenance costs.
Vehicle Acquisition & Replacement	Provides for the replacement of aging vehicles and the acquisition of new vehicles, as needed; Promotes scheduled asset management and replacement, and reduced operational and maintenance costs.
Economic & Community Development	Promotes economic and community development initiatives, such as a bike path connector and other passive recreation management plans; Promotes enhancement of the Town's taxable real estate and neighborhood initiatives.
Computer Software	While software is not physical or tangible in the conventional sense, accounting rules allow businesses to capitalize software as if it were a tangible asset. Software that is purchased by a company that meets certain criteria can be treated as if it were property, plant, or equipment.
Computer hardware	Provides for the replacement of aging or new computer hardware as needed. Computer hardware is the physical components that make up a computer system and enable it to perform essential functions, such as input, output, processing and storage.
Wastewater	Provides for wastewater-related infrastructure and equipment; Promotes scheduled equipment replacement, enhanced service efficiency, and the environment. Promotes public health and safety.
Water	Provides for scheduled replacement of public water supply infrastructure and equipment; Promotes public health and safety.
Education	Provides for educational facilities related to capital projects and improvements; Promotes asset preservation, improved building management, and building safety.

Capital Budgeting Process, BY Ordinance

The following is an excerpt from the Town's Code of Ordinances that describes the process for preparing, reviewing, adopting, and amending the Capital Improvement Program and Capital Budget, and includes language as found within *Chapter 6 - Finance, Article III* of the Town Code.

Article III – Capital Improvement Program and Capital Budget Ordinance

Sec. 6-41 Capital Improvement Program

The capital improvement program (CIP), prepared by the town manager and approved by the town council, shall determine the town's capital needs. The program shall be a six-year plan for the acquisition, development and/or improvement of the town's facilities, infrastructure and capital projects. Projects included in the CIP shall be prioritized, and the means for financing each shall be identified. The first year of the program shall be the capital budget. The CIP shall be revised and supplemented each year in keeping with the council's stated policies on debt management.

Sec. 6-42 Capital Facilities, Infrastructure and Capital Projects

Capital facilities and infrastructure refer to all public (municipal and school) facilities such as streets, bridges, water and sewer systems, parks, and wastewater treatment facilities. A capital project or improvement is a major nonrecurring tangible fixed asset with a useful life of at least five (5) years and a value in excess of ten thousand dollars ($10,000.00). The term includes property acquisition, major improvements to an existing facility, and new building construction.

Sec. 6-43 Submission to Town Council; Contents

a. *Submission to town council.* The town manager shall prepare and submit to the town council a six-year capital program no later than December 1 each year.
b. *Contents.* The capital program shall include;1
    a. A clear general summary of its contents.
    b. A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the six (6) fiscal years next ensuing with appropriate supporting information as to the necessity for each.
    c. Cost estimates and recommended time schedules for each improvement or other capital expenditure.

Sec. 6-44 Town Council Adoption — Notice *and hearing.* The town council shall publish in one or more newspapers of general circulation, a general summary of the capital improvement program and a notice stating:

1) The times and places where copies of the capital program are available for inspection by the public.

2) The time and place, not less than ten (10) days after such publication, for a public hearing on the capital improvement program.

3) Adoption. The town council, by resolution, shall adopt the capital improvement program with or without amendment after the public hearing and on or before the first day of February.

Sec. 6-45 Public Records

Copies of the capital improvement program shall be public records and shall be made available to the public at suitable places in the town.

What are the available funding sources for the CIP?

The Town carefully examines all funding sources for projects included in the Capital Improvement Program. The potential sources of funding for CIP projects can include:

- Property Tax Support
- Fair Share Development Fees
- Assets held by Capital Reserve Funds
- State School Housing Aid
- Real Estate Conveyance Fees
- Retained Earnings within Utility Funds
- General Obligation Bonds
- Future CIP Revenue Transfers
- State, Federal, and Non-Profit Grants
- EMS Billing Fund Revenues
- Neighborhood Guild Retained Earnings

Adopted Capital Improvement Program, Fiscal Year 2026-2027 — General Fund Departments Summary

Department	Adopted General Fund (Prior Year)	General Fund	General Fund Capital Reserve	EMS Billing Fund	2022 GO Bond Proceeds	Grand Total
Building & Zoning	$30,000	$0	$0	$0	$0	**$0**
Communications Department	50,000	0	0	0	0	**$0**
Emergency Medical Services	20,000	0	0	70,000	0	**$70,000**
Facilities Department	155,000	167,302	77,698	0	0	**$245,000**
Information Technology	10,000	125,000	0	0	0	**$125,000**
Natural Resources Officer	76,000	80,000	0	0	0	**$80,000**
Park Maintenance	219,000	354,000	90,000	0	0	**$444,000**
Planning Department	75,000	0	100,000	0	0	**$100,000**
Police Department	153,300	129,500	35,000	0	0	**$164,500**
Public Services Department	1,110,000	1,126,994	163,006	0	304,072	**$1,594,072**
Tax Assessor	85,000	95,000	0	0	0	**$95,000**
Total — General Fund Summary	**$1,983,300**	**$2,077,796**	**$465,704**	**$70,000**	**$304,072**	**$2,917,572**

Adopted Capital Improvement Program, Fiscal Year 2026–2027 — Non-General Fund Departments Summary

Departments	Adopted CIP Funding (Prior Year)	Rec Center Reserve Fund	Sr. Center Reserve Fund	Guild Fund	School Capital (Fund 429)	Debt Service Fund	Water Fund	Wastewater Fund	Total
Community Rec Center	$85,000	$55,000	$0	$0	$0	$0	$0	$0	**$55,000**
Senior Center	50,000	0	50,000	0	0	0	0	0	**$50,000**
Debt Service	60,080,820	0	0	0	0	65,000,000	0	0	**$65,000,000**
Neighborhood Guild	880,000	0	0	100,000	0	0	0	0	**$100,000**
Water Division	305,000	0	0	0	0	0	350,000	0	**$350,000**
Wastewater Division	399,000	0	0	0	0	0	0	400,000	**$400,000**
School Department	1,142,215	0	0	0	2,539,226	0	0	0	**$2,539,226**
Total Non-G.F. Departments	**$62,942,035**	**$55,000**	**$50,000**	**$100,000**	**$2,539,226**	**$65,000,000**	**$350,000**	**$400,000**	**$68,494,226**

Summary of Adopted Capital Improvement Plan - Resolution

Town Council Adopted FY2026-27 Through FY2031-32 Capital Budget Resolution

Count	General Fund Summary	FY2026-27
1	Digital Document Retention	50,000
2	Network/Fiber Ring Equipment & Firewall Replacement	75,000
3	Property Revaluation Program FY26-27	95,000
4	Town Hall — Building Capital Reserve	140,000
5	Public Services — Building Capital Reserve	27,302
6	SKPD - Vehicle Reserve	56,000
7	Pistol Mounted Optics	73,500
8	DPS - Vehicles & Equipment Summary	406,994
9	DPS - Pavement Maintenance Summary	600,000
10	DPS - Dams, Bridges & TMDL Summary	70,000
11	DPS - Facility Improvements Summary	50,000
12	Park Maint. — Vehicles & Equipment Summary	157,000
13	Park Maint. — Park Improvements Summary	197,000
14	Shoreline Right of Way Monumentation and Survey	15,000
15	Town Farm/Marina Park - Master Plan	65,000
	Total General Fund	**2,077,796**
Count	**Community Recreation Center Fund Summary**	**FY2026-27**
1	Recreation Center — Building Capital Reserve	55,000
	Total Community Recreation Center Fund	**55,000**
Count	**Senior Services Center Fund Summary**	**FY2026-27**
1	Senior Services Center Building Capital Reserve	50,000
	Total Senior Services Center Fund	**50,000**
Count	**Neighborhood Guild Fund Summary**	**FY2026-27**
1	Neighborhood Guild Building Capital Reserve	100,000
	Total Neighborhood Guild Fund Summary	**100,000**

Count	General Fund Summary	FY2026-27
Count	**Debt Service Fund Summary**	**FY2026-27**
1	Construction of a new High School & Athletic Field Complex	65,000,000
	Total Debt Service Fund Summary	**65,000,000**
Count	**EMS Billing Fund Summary**	**FY2026-27**
1	Base Station Radios	20,000
2	Power Stretcher Paramedic 1	40,000
3	EMS Buildings Capital Reserve	10,000
	Total EMS Billing Fund Summary	**70,000**
Count	**Water Enterprise Fund Summary**	**FY2026-27**
1	Victoria Lane Water Tank Cleaning and Maint.	50,000
2	Mautucket Water Tank Cleaning and Maint.	50,000
3	Equipment Storage Building Replacement	50,000
4	Factory Pond Well Field Feasibility Study	200,000
	Total Water Enterprise Fund Summary	**350,000**
Count	**Water Enterprise Fund Summary**	**FY2026-27**
1	Wastewater Outfall Diffusers	30,000
2	Interceptor cleaning & repair and maint.—Silver Lake area	200,000
3	Aeration Panels Maintenance	70,000
4	Doors & Frames (Kingston Pump Station)	25,000
5	Doors & Frames (Silver Lake Pump Station)	25,000
6	A/C — Wastewater Facility—Break Room & Confer. Room	50,000
	Total Water Enterprise Fund Summary	**400,000**
Count	**School Department Capital Fund Summary**	**FY2026-27**
1	Building Project-11, 1228-FACIL-25-0013	50,133
2	Building Project-9, 1228-FACIL-25-0011	22,787
3	Building Project-12, 1228-FACIL-25-0014	62,666
4	Building Project-10, 1228-FACIL-25-0012	66,843

Count	General Fund Summary	FY2026-27
5	Computer Hardware Project-14, 0000-TECH-27-0008	45,000
6	Computer Hardware Project-6, 0000-TECH-25-0010	25,000
7	Computer Hardware Project-4, 0000-TECH-25-0008	25,000
8	Computer Hardware Project-3, 0000-TECH-27-0001	128,250
9	Computer Hardware Project-2, 0000-TECH-25-0006	40,000
10	Computer Hardware Project-1, 0000-TECH-25-0005	35,000
11	HVAC Project-4, 1228-FACIL-25-0043	81,043
12	HVAC Project-2, 1228-FACIL-25-0041	575,509
13	HVAC Project-1, 1228-FACIL-25-0040	1,304,459
14	HVAC Project-3, 1228-FACIL-25-0042	67,536
15	Computer Software Project, 0000-TECH-25-0002	10,000
	Total School Department Capital Fund Summary	**2,539,226**
	TOTAL — ALL FUNDS SUMMARY	**70,642,022**
	Previously Authorized Capital Funds - 2022 Bond Proceeds	**304,072**
	Previously Authorized Capital Funds — Use of Capital Reserve Funds	**465,704**
	FY2026-27 Total Capital Spending Plan	**71,411,798**

Long-Term Capital Projects:

Listed below are the program costs that would be required to complete the adopted major projects during the six-year period of FY2026-27 through FY2031-32.

Count	Six-Year Long Term Capital Improvement Program	Total
1	General Fund (101)	19,877,595
2	Community Recreation Center Construction Fund (423)	205,000
3	Serior Services Center Construction Fund (424)	50,000
4	Neighborhood Guild Fund (306)	525,000
5	EMS Billing Fund (322)	1,205,000
6	Debt Service Fund (400)	95,000,000
7	Water Enterprise Fund (702)	1,020,000
8	Wastewater Enterprise Fund (704)	1,625,000
9	School Capital Reserve (Schools) Fund (429)	6,537,082
10	School Capital Reserve (Town) Fund (428)	27,086,803
	Total 6-Year Capital Improvement Program	**153,131,480**
Count	**Six-Year Long Term Funding Element**	**Total**
1	Open Space Program (404)	0
2	Affordable Housing Program (332)	3,173,406
3	Village Infrastructure Program (430)	0
	Total 6-Year Long Term Funding Element	**3,173,406**

Fair Share Development Fees (Effective July 1, 2026)

Recreational Facilities	FY2026-27
Single Household Fee	$5,523
Households with two bedrooms or fewer	$4,277

One Year Plan

The One-Year Plan, provides a summary of all approved capital projects, sorted by department and funding source for FY 2026-2027. The Capital Budget's, Pay As You Go element for the upcoming fiscal year (FY2026-27), is the first year of the CIP and is incorporated into the FY 2026-2027 operating budget.

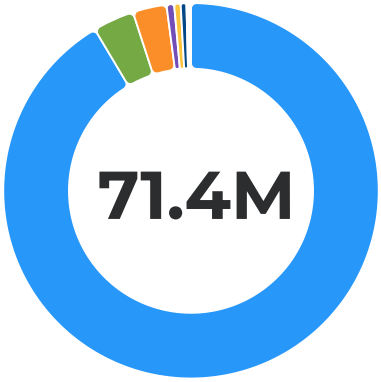
FY27 Total Capital Requested

$71,411,798

FY27 Total Funding Requested

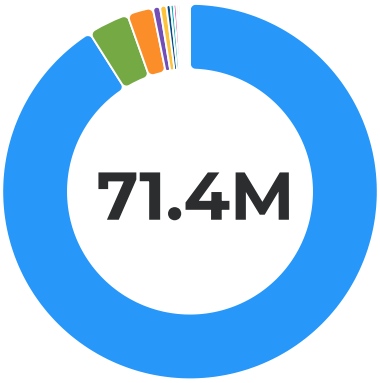
$71,411,798

FY27 Total Funding Requested by Source



General Obligation Bond	**$65,304,072**	91.45%
School Capital Reserve-429	**$2,539,226**	3.56%
General Fund	**$2,077,796**	2.91%
Capital Reserve Fund - GF	**$465,704**	0.65%
Wastewater Fund	**$400,000**	0.56%
Water Fund	**$350,000**	0.49%
Neighborhood Guild Fund	**$100,000**	0.14%
EMS Billing Fund	**$70,000**	0.10%
Recreation Center Fund	**$55,000**	0.08%
Senior Center Fund	**$50,000**	0.07%

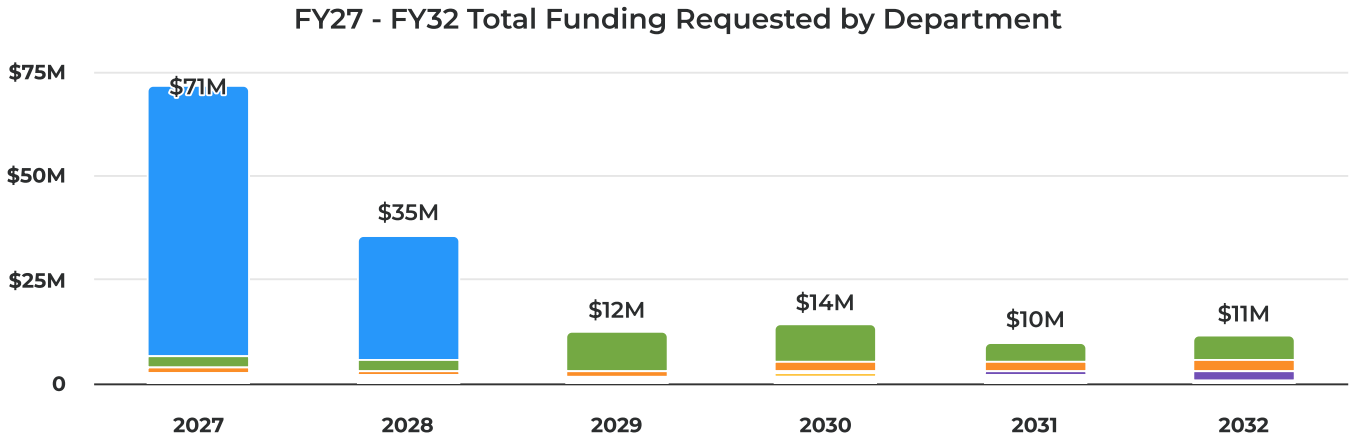
FY27 Total Funding Requested by Department



Debt Service	**$65,000,000**	91.02%
School Department	**$2,539,226**	3.56%
Public Services Department	**$1,594,072**	2.23%
Park Maintenance	**$444,000**	0.62%
Wastewater	**$400,000**	0.56%
Facilities	**$245,000**	0.34%
Water	**$200,000**	0.28%
Water	**$150,000**	0.21%
Police Department	**$129,500**	0.18%
Information Technology	**$125,000**	0.18%
Neighborhoold Guild	**$100,000**	0.14%
Planning Department	**$100,000**	0.14%
Tax Assessor	**$95,000**	0.13%
Natural Resources Officer	**$80,000**	0.11%
Community Rec Center	**$55,000**	0.08%
Senior Services Center	**$50,000**	0.07%
Emergency Medical Services	**$50,000**	0.07%
Police Department	**$35,000**	0.05%
Emergency Medical Services	**$20,000**	0.03%

Capital Improvement Multi-Year Plan

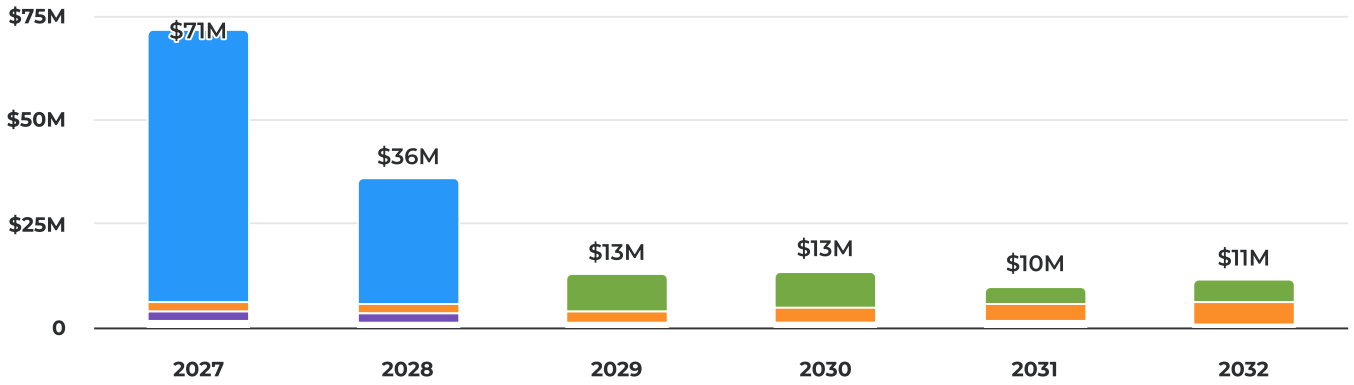
The Multi-year Plan, provides a detailed summary of all approved capital projects within the 6-year capital plan for budget years FY 2026-2027 through FY 2031-2032. This section is segmented by fund and department and the capital budget information is detailed by each fiscal year of the plan.



Funding by Department Totals (all years)

Debt Service	**$95,000,000**	61.41%
School Department	**$33,623,885**	21.74%
Public Services Department	**$11,314,072**	7.31%
Park Maintenance	**$5,109,100**	3.30%
Wastewater	**$1,669,000**	1.08%
Emergency Medical Services	**$1,185,000**	0.77%
Tax Assessor	**$961,000**	0.62%
Facilities	**$902,500**	0.58%
Water	**$890,000**	0.58%
Community Rec Center	**$715,000**	0.46%
Information Technology	**$595,000**	0.38%
Natural Resources Officer	**$565,000**	0.37%
Neighborhood Guild	**$525,000**	0.34%
Police Department	**$418,500**	0.27%
Planning Department	**$350,000**	0.23%
Senior Services Center	**$310,000**	0.20%
Police Department	**$245,000**	0.16%
Water	**$200,000**	0.13%
Communications Department	**$100,000**	0.06%
Emergency Medical Services	**$20,000**	0.01%

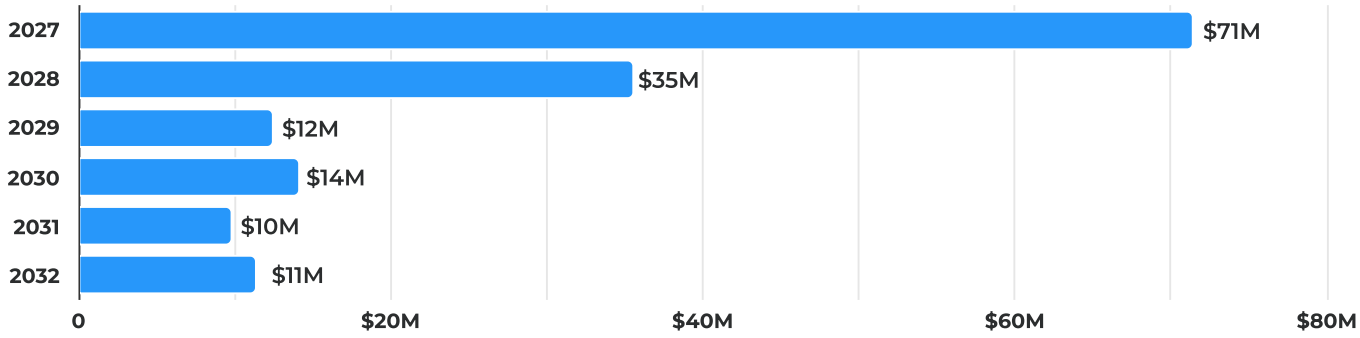
FY27 - FY32 Total Funding Requested by Source



Funding by Source Totals (all years)

General Obligation Bond	**$95,304,072**	61.61%
Capital Reserve Fund-428	**$27,086,803**	17.51%
General Fund	**$19,867,595**	12.84%
School Capital Reserve-429	**$6,537,082**	4.23%
Wastewater Fund	**$1,625,000**	1.05%
EMS Billing Fund	**$1,205,000**	0.78%
Water Fund	**$1,020,000**	0.66%
Capital Reserve Fund - GF	**$944,105**	0.61%
Neighborhood Guild Fund	**$525,000**	0.34%
Recreation Center Fund	**$205,000**	0.13%
State Reimbursement	**$164,400**	0.11%
Capital Reserve - Water	**$70,000**	0.05%
Senior Center Fund	**$50,000**	0.03%
Library Improvement Fund	**$50,000**	0.03%
Capital Reserve - Waste	**$44,000**	0.03%

FY27 - FY32 Capital Cost Breakdown



Capital Cost Totals (all years)

Capital Costs	**$154,698,057**	100.00%
Operational Costs	**$0**	0.00%

Capital Improvement Plan, by Department

The section, titled Departments, sorts the approved capital projects within the 6-year capital plan by the department, to illustrate the capital projects approved by the various requesting departments.

Debt Service

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Debt Service	$65,000,000	$30,000,000	$0	$0	$0	$0

(continued from above)	Total
Total Debt Service	$95,000,000

School Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total School Department	$2,539,226	$2,493,856	$9,391,820	$9,038,948	$4,643,283	$5,516,752

(continued from above)	Total
Total School Department	$33,623,885

Public Services Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Public Services Department	$1,594,072	$1,075,000	$1,245,000	$2,100,000	$2,310,000	$2,990,000

(continued from above)	Total
Total Public Services Department	$11,314,072

Park Maintenance

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Park Maintenance	$444,000	$272,100	$458,000	$700,000	$1,030,000	$2,205,000

(continued from above)	Total
Total Park Maintenance	$5,109,100

Wastewater

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Wastewater	$400,000	$50,000	$80,000	$775,000	$364,000	$0

(continued from above)	Total
Total Wastewater	$1,669,000

Emergency Medical Services

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Emergency Medical Services	$50,000	$50,000	$80,000	$150,000	$485,000	$370,000

(continued from above)	Total
Total Emergency Medical Services	**$1,185,000**

Tax Assessor

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Tax Assessor	**$95,000**	**$259,400**	**$95,000**	**$95,000**	**$326,600**	**$90,000**

(continued from above)	Total
Total Tax Assessor	**$961,000**

Facilities

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Facilities	**$245,000**	**$192,500**	**$170,000**	**$265,000**	**$20,000**	**$10,000**

(continued from above)	Total
Total Facilities	**$902,500**

Water

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Water	**$150,000**	**$240,000**	**$100,000**	**$255,000**	**$145,000**	**$0**

(continued from above)	Total
Total Water	**$890,000**

Community Rec Center

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Community Rec Center	**$55,000**	**$50,000**	**$100,000**	**$315,000**	**$140,000**	**$55,000**

(continued from above)	Total
Total Community Rec Center	**$715,000**

Information Technology

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Information Technology	**$125,000**	**$125,000**	**$115,000**	**$50,000**	**$130,000**	**$50,000**

(continued from above)	Total
Total Information Technology	**$595,000**

Natural Resources Officer

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Natural Resources Officer	**$80,000**	**$120,000**	**$140,000**	**$60,000**	**$115,000**	**$50,000**

(continued from above)	Total
Total Natural Resources Officer	**$565,000**

Neighborhood Guild

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Neighborhood Guild	$100,000	$150,000	$150,000	$125,000	$0	$0

(continued from above)	Total
Total Neighborhood Guild	$525,000

Police Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Police Department	$129,500	$77,000	$92,000	$50,000	$25,000	$45,000

(continued from above)	Total
Total Police Department	$418,500

Planning Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Planning Department	$100,000	$75,000	$50,000	$75,000	$50,000	$0

(continued from above)	Total
Total Planning Department	$350,000

Senior Services Center

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Senior Services Center	$50,000	$35,000	$85,000	$75,000	$65,000	$0

(continued from above)	Total
Total Senior Services Center	$310,000

Police Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Police Department	$35,000	$125,000	$70,000	$5,000	$5,000	$5,000

(continued from above)	Total
Total Police Department	$245,000

Water

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Water	$200,000	$0	$0	$0	$0	$0

(continued from above)	Total
Total Water	$200,000

Communications Department

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Communications Department	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$0**

(continued from above)	**Total**
Total Communications Department	**$100,000**

Emergency Medical Services

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Total Emergency Medical Services	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**

(continued from above)	**Total**
Total Emergency Medical Services	**$20,000**

Grand Total

	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Grand Total	**$71,411,798**	**$35,489,856**	**$12,421,820**	**$14,133,948**	**$9,853,883**	**$11,386,752**

(continued from above)	**Total**
Grand Total	**$154,698,057**

Town Council Adopted 6-Year Capital Plan - Funding Summary

The prepared table below details a breakdown of proposed funding sources by department for the 6-year CIP.

Department / Funding	Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Information Technology								
	General Fund	125,000	125,000	115,000	50,000	130,000	50,000	**595,000**
Total Information Technology		**125,000**	**125,000**	**115,000**	**50,000**	**130,000**	**50,000**	**595,000**
Tax Assessor								
	General Fund	95,000	95,000	95,000	95,000	93,762	90,000	563,762
	State Reimbursement		164,400					164,400
	Capital Reserve-General Fund					232,838		232,838
Total Tax Assessor		**95,000**	**259,400**	**95,000**	**95,000**	**326,600**	**90,000**	**961,000**
Planning Department								
	General Fund		75,000	50,000	75,000	50,000		250,000
	Capital Reserve-General Fund	100,000						
Total Planning Department		**100,000**	**75,000**	**50,000**	**75,000**	**50,000**	**0**	**350,000**
Facilities Department								
	General Fund	167,302	107,500	170,000	245,937	20,000	10,000	720,739
	Capital Reserve—Library		50,000					50,000
	Capital Reserve-General Fund	77,698	35,000		19,063			131,761
Total Facilities Department		**245,000**	**192,500**	**170,000**	**265,000**	**20,000**	**10,000**	**902,500**
Police Department								

Department / Funding	Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
	General Fund	129,500	132,000	147,000	50,000	25,000	45,000	528,500
	Capital Reserve-General Fund	35,000	70,000	15,000	5,000	5,000	5,000	135,000
Total Police Department		**164,500**	**202,000**	**162,000**	**55,000**	**30,000**	**50,000**	**663,500**
Communications								
	General Fund		30,000					30,000
	Capital Reserve-General Fund		70,000					70,000
Total Communications		**0**	**100,000**	**0**	**0**	**0**	**0**	**100,000**
Emergency Medical Services								
	EMS Billing Fund	70,000	50,000	125,000	150,000	440,000	370,000	1,205,000
Total EMS		**70,000**	**50,000**	**125,000**	**150,000**	**440,000**	**370,000**	**1,205,000**
Public Services Department								
	General Fund	1,126,994	1,300,000	1,370,000	1,800,000	2,260,000	2,990,000	10,846,994
	2022 Bond Proceeds	304,072						304,072
	Capital Reserve-General Fund	163,006						163,006
Total Public Services Department		**1,594,072**	**1,300,000**	**1,370,000**	**1,800,000**	**2,260,000**	**2,990,000**	**11,314,072**
Park Maintenance								
	General Fund	354,000	272,100	458,000	688,500	1,030,000	2,205,000	5,007,600
	Capital Reserve-General Fund	90,000			11,500			101,500
Total Park Maintenance		**444,000**	**272,100**	**458,000**	**700,000**	**1,030,000**	**2,205,000**	**5,109,100**
Natural Resources Officer								
	General Fund	80,000	120,000	140,000	60,000	115,000	50,000	565,000

Department / Funding	Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Total Natural Resources Officer		**80,000**	**120,000**	**140,000**	**60,000**	**115,000**	**50,000**	**565,000**
Senior Services Center								
	General Fund		35,000	85,000	75,000	65,000		260,000
	Sr Center Construction Fund	50,000						50,000
Total Senior Services Center		**50,000**	**35,000**	**85,000**	**75,000**	**65,000**	**0**	**310,000**
Recreation Center								
	General Fund				315,000	140,000	55,000	510,000
	Rec Center Construction Fund	55,000	50,000	100,000				205,000
Total Recreation Center		**55,000**	**50,000**	**100,000**	**315,000**	**140,000**	**55,000**	**715,000**
Neighborhood Guild								
	Neighborhood Guild Fund	100,000	150,000	150,000	125,000			525,000
Total Neighborhood Guild		**100,000**	**150,000**	**150,000**	**125,000**	**0**	**0**	**525,000**
Debt Service								
	Debt Service Fund	65,000,000	30,000,000					95,000,000
Total Debt Service		**65,000,000**	**30,000,000**	**0**	**0**	**0**	**0**	**95,000,000**
Water Division								
	Water Enterprise Fund	350,000	190,000	100,000	235,000	145,000		1,020,000
	Capital Reserve-Water Fund		50,000		20,000			70,000
Total Water Division		**350,000**	**240,000**	**100,000**	**255,000**	**145,000**	**0**	**1,090,000**
Wastewater Division								
	Wastewater Enterprise Fund	400,000	200,000	355,000	350,000	320,000		1,625,000

Department / Funding	Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
	Capital Reserve-Wastewater Fund					44,000		44,000
Total Wastewater Division		**400,000**	**200,000**	**355,000**	**350,000**	**364,000**	**0**	**1,669,000**
School Department								
	Capital Reserve-Schools (429)	2,539,226	2,493,856	394,250	383,250	393,250	333,250	6,537,082
	Capital Reserve-Schools (428)			8,997,570	8,655,698	4,250,033	5,183,502	27,086,803
Total School Department		**2,539,226**	**2,493,856**	**9,391,820**	**9,038,948**	**4,643,283**	**5,516,752**	**33,623,885**
Total - All Funds Summary		**71,411,798**	**35,864,856**	**12,866,820**	**13,408,948**	**9,748,883**	**11,386,752**	**154,698,057**

The table below details a breakdown of the proposed funding plan for the 6-Year CIP, by fiscal year and funding source.

Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	TOTAL
General Fund	2,077,796	2,291,600	2,630,000	3,454,437	3,928,762	5,495,000	19,877,595
State Reimbursement	0	164,400	0	0	0	0	164,400
EMS Billing Fund	70,000	50,000	125,000	150,000	440,000	370,000	1,205,000
2022 Bond Proceeds	304,072	0	0	0	0	0	304,072
Senior Center Construction Fund	50,000	0	0	0	0	0	50,000
Rec Center Construction Fund	55,000	50,000	100,000	0	0	0	205,000
Neighborhood Guild Fund	100,000	150,000	150,000	125,000	0	0	525,000
Debt Service Fund-2026 BANS	65,000,000	30,000,000	0	0	0	0	95,000,000
Water Enterprise Fund	350,000	190,000	100,000	235,000	145,000	0	1,020,000
Wastewater Enterprise Fund	400,000	200,000	355,000	350,000	320,000	0	1,625,000
Capital Reserve - General Fund	465,704	175,000	15,000	35,563	237,838	5,000	934,105
Capital Reserve — Library	0	50,000	0	0	0	0	50,000
Capital Reserve - Water	0	50,000	0	20,000	0	0	70,000
Capital Reserve — Wastewater	0	0	0	0	44,000	0	44,000
Capital Reserve - Schools (Fund 429)	2,539,226	2,493,856	394,250	383,250	393,250	333,250	6,537,082
Capital Reserve - Schools (Fund 428)	0	0	8,997,570	8,655,698	4,250,033	5,183,502	27,086,803
Total - All Funds Summary	**71,411,798**	**35,864,856**	**12,866,820**	**13,408,948**	**9,758,883**	**11,386,752**	**154,698,057**

Debt Overview Summary

This section provides an overview of the various types of debt and borrowing available to local governments, including general obligation (G.O.) bonds, revenue bonds, special assessment debt, and short-term debt options.

Overview

Local governments can borrow money in a number of different ways. These various mechanisms for borrowing are either long-term or short-term, and they can be repaid through tax revenues, user fees, or special assessments.

Long-term debt is a commonly used means of financing large capital assets such as infrastructure, buildings, and large pieces of equipment. Issuing debt increases the total cost of the asset through the payment of interest, but it also allows local governments to acquire or build capital assets sooner by borrowing up front for assets that they could not otherwise fund from existing cash resources. By spreading out the debt payments over many years, local governments can also smooth out their expenses and create a more predictable cash flow.

Short-term debt can be used to cover a temporary cash flow deficit or provide for an interim method of financing until long-term borrowing has been secured.

Debt Types

There are three distinct types of debt that can be issued by local governments:

- **General obligation (GO) debt** is secured by the full faith and credit of the local government issuing the debt. The municipality pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures. If the debt is in the form of a bond, the bond owners have a legal claim on all the general income of the jurisdiction if a default occurs.
- **Revenue debt** is different from GO debt in its method of repayment. Unlike GO debt, which relies on taxation, revenue debt is guaranteed by the specific revenues generated by the issuer. For example, water districts can issue revenue debt with the revenues from customer water bills guaranteeing the repayment of the debt.

General Obligation Bonds

General obligation bonds issued by local governments are secured by a pledge of the taxing district's property tax authority. General obligation bonds have been the traditional form of financing for capital projects such as land acquisition, park development, and transportation projects that are owned and operated by governments.

Revenue Bonds

Revenue bonds may be issued to finance projects for any enterprise that is self-supporting. Revenue bonds are generally used to finance water and wastewater projects, airports, and stormwater systems. Payment for debt service on revenue bonds comes from user fees generated by the capital facility that is being built. The local entity is then responsible for establishing and collecting sufficient revenue (through rates) to retire the debt.

Revenue bonds are not backed by the full faith and credit of the city, and therefore investors consider them somewhat less secure than general obligation bonds. As a result, the interest rate that bond buyers demand may be higher than

those on general obligation bonds.

Revenue bonds are not subject to either statutory or constitutional debt limits. However, the bond market does provide an effective limit to the amount of bonds and/or debt issued. If investors do not believe that the project will generate enough revenue to make the bond payments, they will not purchase the bonds, or they may require bond covenants to meet lending requirements. A covenant is a local government's promise to do or refrain from doing something that would jeopardize the entity's ability to repay the loan.

Lease-Purchase Agreements

Lease-purchase agreements are another way in which some local government entities can acquire real or personal property with tax-exempt financing.

Using a **lease-purchase agreement**, the local government makes installment payments to a vendor or a third-party investor over time, acquiring the property (if it wishes to do so) at the end of the lease period for a nominal payment.

Refunding and Advance Refunding Bonds

Refunding bonds are bonds that are issued to replace and refinance outstanding general obligation or revenue bonds. The use of a refunding mechanism is often driven by the desire to lower interest rates and reduce payment amounts on older, more expensive debt.

Refunding bonds is a procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. These bonds may be issued if interest rates have fallen since the bonds were originally issued, or if the bonds have restrictive covenants that a local government wishes to remove or modify. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations, when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding bonds" and the outstanding obligations being refinanced are referred to as the "refunded bonds" or the "prior issue."

Short-Term Debt

Short-term obligations are used to cover a temporary cash flow deficit or provide for an interim method of financing until long-term borrowing has been secured. Short-term borrowing is typically for time periods of 12 months or less. Short-term borrowing includes, but is not limited to, the methods below.

TANs, BANs, RANs, and GANs

TANs (tax anticipation notes), BANs (bond anticipation notes), RANs (revenue anticipation notes), and **GANs (grant anticipation notes)** are four short-term borrowing alternatives that are available to Washington local governments. These short-term obligations are repaid out of money derived from the source or sources in anticipation of which they were issued or from any money otherwise legally available for this purpose.

TANs must be paid off no later than June 30 following the year in which they are issued. RANs are similar to TANs except that they are backed by non-tax revenue. TANs, BANs, and GANs are general obligation debt and are subject to the debt limit provisions. Notes issued in anticipation of non-tax revenue bond receipts are not subject to any debt limit.

Government-wide Obligations Overview

Objective

This section is intended to provide detailed financial data relative to the town's long-term debt management program. Of particular importance within this analysis is the documentation of the Town's ability to plan for and finance major public improvements in a cost-effective manner.

Projected Debt Service Schedules

This section presents detailed financial information relative to existing debt levels and required debt repayment schedules. This element also provides a narrative description of non-property tax revenues that offset a portion of debt service costs. To provide context to this discussion, additional information relative to credit industry benchmarks associated with prudent debt program management practices is also presented.

This element also presents projected debt repayment schedules in order to clearly document the financial impact that implementation of the proposed Capital Improvement Program will have on the debt service payments, debt levels, and the relationship of debt to the municipal property tax rate, tax base, and the community's per capita income and population.

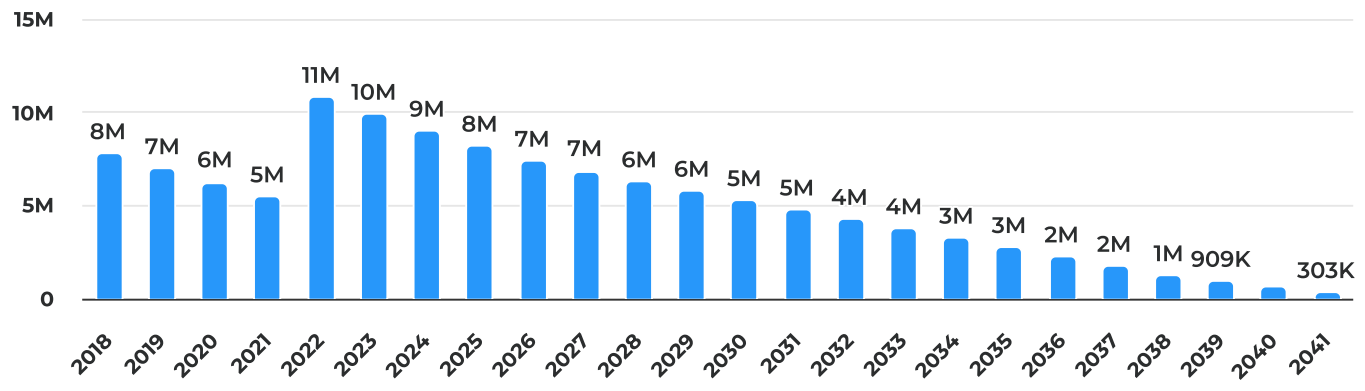
Town-wide Debt Obligations Summary

The chart below documents the Town's bonded debt level from FY 2018 through FY 2041. The Town's debt level was reported at $14,339,000 on June 30, 2024, within the most recent audit report of the Town. That figure will drop as of the close of the current fiscal year or June 30, 2026, to a bonded debt level of $11,720,000, a decrease of -$2,619,000, or -18.26% from the FY 2023-2024 level. The bonded debt level of the Town is set to be reduced by an additional $990,000 in FY2026-27, to a total amount outstanding of $10,730,000.

This chart documents only existing municipal bonded debt, should no additional debt be incurred during this timeframe. Over the next five years, $4,190,000 equating to 39% of the Town's outstanding bonded debt, will be retired by June 30, 2032. The Town's outstanding debt as of June 30, 2032, assuming no additional debt is incurred, will be $6,540,000. Over the next ten years, $8,160,000 equating to 76% of the Town's outstanding bonded debt, will be retired by June 30, 2037. The Town's outstanding debt as of June 30, 2037, assuming no additional debt is incurred, will be $2,570,000.

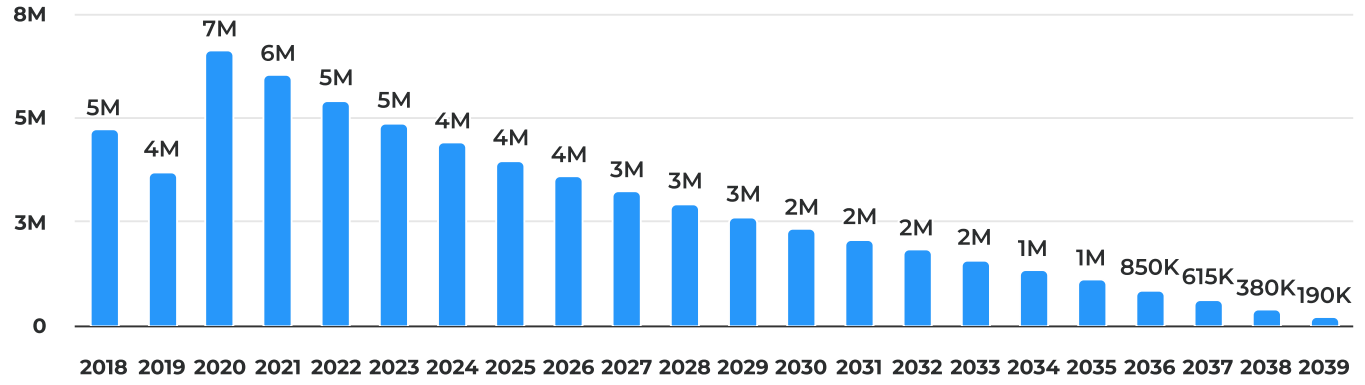
Fund Name	FY2024 Outstanding Debt Bal.	FY2025 Outstanding Debt Bal.	FY2026 Outstanding Debt Bal.	FY2027 Outstanding Debt Bal.
School Department - Outstanding Debt	$4,385,000	$3,970,000	$3,580,000	$3,225,000
Town - Outstanding Debt	$8,996,354	$8,187,708	$7,389,608	$6,801,507
Solid Waste - Outstanding Debt	$114,000	$59,000	$0	$0
Guild Debt (Town) DOI 3-3-22	$843,646	$797,292	$750,392	$703,493
Total Debt	**$14,339,000**	**$13,014,000**	**$11,720,000**	**$10,730,000**

Town - Outstanding Debt



Fund Name	FY2024 Outstanding Debt Bal.	FY2025 Outstanding Debt Bal.	FY2026 Outstanding Debt Bal.	FY2027 Outstanding Debt Bal.
Town (Refunding) - DOI 4/8/2015	$560,000	$305,000	$50,000	$0
Town (Refunding) - DOI 8/31/2017	$2,975,000	$2,730,000	$2,490,000	$2,255,000
Town Debt - DOI 3/3/2022	$5,461,354	$5,152,708	$4,849,608	$4,546,507
Total Debt	**$8,996,354**	**$8,187,708**	**$7,389,608**	**$6,801,507**

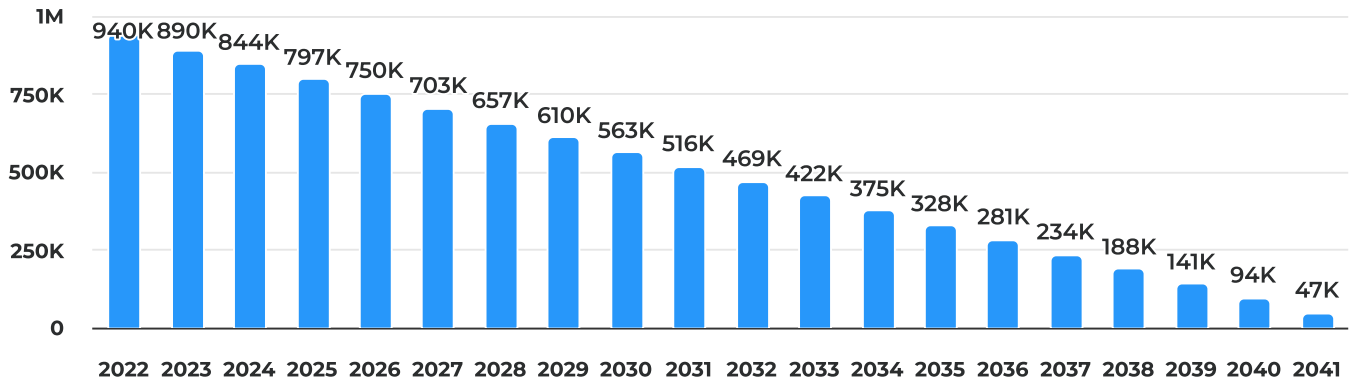
School Department - Outstanding Debt



Fund Name	FY2024 Outstanding Debt Bal.	FY2025 Outstanding Debt Bal.	FY2026 Outstanding Debt Bal.	FY2027 Outstanding Debt Bal.
School (Refunding) - DOI 4/8/2015	$245,000	$135,000	$50,000	$0
School Improvements - DOI 8/31/2017	$680,000	$630,000	$580,000	$530,000

Fund Name	FY2024 Outstanding Debt Bal.	FY2025 Outstanding Debt Bal.	FY2026 Outstanding Debt Bal.	FY2027 Outstanding Debt Bal.
School Improvements - DOI 5/12/2020	$3,100,000	$2,905,000	$2,710,000	$2,515,000
School Improvements - DOI 11/12/2009	$360,000	$300,000	$240,000	$180,000
Total Debt	**$4,385,000**	**$3,970,000**	**$3,580,000**	**$3,225,000**

Guild Debt (Town)



Fund Name	FY2024 Outstanding Debt Bal.	FY2025 Outstanding Debt Bal.	FY2026 Outstanding Debt Bal.	FY2027 Outstanding Debt Bal.
Guild Debt (Town) DOI 3-3-22	$843,646	$797,292	$750,392	$703,493
Total Debt	**$843,646**	**$797,292**	**$750,392**	**$703,493**

Detailed Bonded Debt Level

The debt level schedules presented on the following pages provide an additional level of detail specific to the information discussed above.

- **Outstanding Debt Level:** The first of the three schedules, shown, documents the projected municipal debt levels, should no additional bonds be issued after June 30, 2024.
- **Future Debt Loading:** The second of the three schedules, projects the Town issuing $150 million projected for fiscal year 2027-2028. Included within the projected school bond issuance is an estimated pay-as-you-go funding from the State totaling $8.3 million. The school facilities improvements are contingent upon voter approval of a School Committee and RIDE approved long-term project that potentially authorizes $150 million at a date to be determined by the Town Council.
- **All Municipal Debt Level Summary:** The third of the three schedules, provides a proposed combined Debt Level Summary that includes both the Outstanding Debt Level and Future Debt Loading.

BOND NAME	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Town Debt						
2015 Issuance	0	0	0	0	0	0
2017 Issuance	2,220,000	2,020,000	1,820,000	1,620,000	1,420,000	1,220,000
2017 Issuance	35,000	0	0	0	0	0
2022 Issuance	4,546,507	4,243,407	3,940,306	3,637,206	3,334,105	3,031,005
Subtotal - Town Debt	**$6,801,507**	**$6,263,407**	**$5,760,306**	**$5,257,206**	**$4,754,105**	**$4,251,005**
School Debt						
2009 Issuance	180,000	120,000	0	0	0	0
2015 Issuance	0	0	0	0	0	0
2017 Issuance	530,000	480,000	430,000	380,000	330,000	280,000
2020 Issuance	2,515,000	2,320,000	2,125,000	1,930,000	1,735,000	1,540,000
Subtotal — School Debt	**$3,225,000**	**$2,920,000**	**$2,615,000**	**$2,310,000**	**$2,065,000**	**$1,820,000**
Guild Debt						
2022 Issuance	703,493	656,593	609,694	562,794	515,895	468,995
Subtotal — Guild Debt	**$703,493**	**$656,593**	**$609,694**	**$562,794**	**$515,895**	**$468,995**
Total General Fund Debt	**$10,026,507**	**$9,183,407**	**$8,375,306**	**$7,567,206**	**$6,819,105**	**$6,071,005**
Total — Municipal Debt	**$10,730,000**	**$9,840,000**	**$8,985,000**	**$8,130,000**	**$7,335,000**	**$6,540,000**

Estimated Bond Anticipation Notes — Summary

While the graphs above show the projected debt level if no additional bonding were to occur, the proposed six-year CIP (FY 2026-2027 through FY 2031-2032), includes a new (replacement) high school project that will require the issuance of General Obligation Bonds. In FY 2027–2028, the Town anticipates issuing $150,000,000 for school-related projects for the construction of a new high school and athletic fields. Through the construction phase of the project, funding will be provided by Bond Anticipation Notes or BANS for the remainder of the project as follows:

Bond Anticipation Notes — Assumed Costs		
Bond Anticipation Notes (BANS)	**FY2027**	**FY2028**
Bond Anticipation Notes — Amount (Assumed)	120,000,000	150,000,000
Term	12-Months	12-Months
Assumed Interest Rate	2.55%	2.25%
Est. Interest-Only Contribution	**$3,051,500**	**$3,356,250**

Estimated Future Debt of the Town

Assumed Future Debt Issuance — General Obligation Bonds

While the graphs above show the projected debt level if no additional bonding were to occur, the proposed six-year CIP (FY 2026-2027 through FY 2031-2032), includes a new (replacement) high school project that will require the issuance of General Obligation Bonds. In FY 2027–2028, the Town anticipates issuing $150,000,000 for school-related projects for the construction of a new high school and athletic fields. The 6-year term of the CIP is planned as follows:

Projected Outstanding Debt — With Anticipated Future Debt Issuance						
By Debt Type	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**
School Department Debt						
New High School GO Bond Project	0	150,000,000	144,310,000	138,990,000	133,470,000	127,740,000
Subtotal — Planned School Dpt Future Debt	**0**	**150,000,000**	**144,310,000**	**138,990,000**	**133,470,000**	**127,740,000**
Existing Bonded Debt Level	**10,730,000**	**9,840,000**	**8,985,000**	**8,130,000**	**7,335,000**	**6,540,000**
Total Existing Debt & Assumed Future Debt	**10,730,000**	**159,840,000**	**153,295,000**	**147,120,000**	**140,805,000**	**134,280,000**

Projected Outstanding Debt — With Anticipated Future Debt Issuance						
By Debt Type	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**
Summary — Current & Future Debt, by Type						
Total Guild — Existing & Future Debt	703,493	656,593	609,694	562,794	515,895	468,995
Total Town — Existing & Future Debt	6,801,507	6,263,407	5,760,306	5,257,206	4,754,105	4,251,005
Total School — Existing & Future Debt	3,225,000	152,920,000	146,925,000	141,300,000	135,535,000	129,560,000
Grand Total — Existing & Future Debt	**10,730,000**	**159,183,407**	**152,685,306**	**146,557,206**	**140,289,105**	**133,811,005**

All Future Debt Service — Annual Costs Schedule — Bond Amount $150,000,000						
Debt Issue	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FY2032**
Future School Bond Projects						
New High School Project — BANS	3,051,500	3,356,250	0	0	0	0
New High School Bond — (P & I)	0	0	10,804,167	10,803,780	10,801,620	10,801,860
Subtotal — Future School Debt Service	**3,051,500**	**3,356,250**	**10,804,167**	**10,803,780**	**10,801,620**	**10,801,860**
Third Party Revenue Sources						
New H.S. School — Included in the Levy	1,238,068	2,290,125	3,311,639	4,289,413	5,315,522	6,270,627
Upcoming Year Tax Transfer Increase—$	963,432	966,125	959,701	950,711	942,467	587,577
Use of Debt Service Investment Income	0	100,000	680,000	1,220,000	0	0
Use of Unassigned Fund Balance	0	0	350,000	400,000	600,000	0
Use of Debt Service Fund Balance	850,000	0	1,559,196	0	0	0
State Aid	0	0	3,943,631	3,943,656	3,943,631	3,943,656
Summary of Debt Service Funding	**3,051,500**	**3,356,250**	**10,804,167**	**10,803,780**	**10,801,620**	**10,801,860**

Defined Benefit Pension Plans & Other Post Employment Benefit Plans (OPEB)

Town - General Employees						
	FY2025	**FY2024**	**FY2023**	**FY2022**	**FY2021**	**FY2020**
Total Pension Liability	81,696,468	78,089,669	75,881,537	73,796,658	72,263,589	71,633,676
Pension Plan — Net Position	74,100,312	70,111,936	67,157,083	72,011,820	59,286,469	58,827,306
Net Pension Liability	7,596,156	7,977,733	8,724,454	1,964,838	12,977,120	12,806,372
Plan Funded Ratio %	**90.70%**	**89.78%**	**88.50%**	**97.34%**	**82.04%**	**82.12%**

Town - Police Personnel						
	FY2025	**FY2024**	**FY2023**	**FY2022**	**FY2021**	**FY2020**
Total Pension Liability	42,544,702	39,801,371	37,897,678	36,816,137	35,410,429	34,693,391
Pension Plan — Net Position	36,159,280	33,032,182	30,987,803	32,324,624	25,787,524	25,276,494
Net Pension Liability	6,385,422	4,321,6894	4,232,098	3,893,748	3,821,056	3,678,831
Plan Funded Ratio %	**84.99%**	**82.99%**	**81.77%**	**87.80%**	**72.82%**	**72.86%**

Town - EMS Personnel						
	FY2025	**FY2024**	**FY2023**	**FY2022**	**FY2021**	**FY2020**
Total Pension Liability	5,725,270	5,228,765	4,932,776	4,645,626	4,247,676	4,032,235
Pension Plan — Net Position	6,831,910	5,466,142	5,973,334	6,169,111	4,829,938	4,574,528
Net Pension Liability	(1,106,640)	(1,237,377)	(1,040,558)	(1,523,485)	(582,260)	(542,293)
Plan Funded Ratio %	**119.33%**	**123.66%**	**121.09%**	**132.79%**	**113.71%**	**113.45%**

School — Teachers						
	FY2025	**FY2024**	**FY2023**	**FY2022**	**FY2021**	**FY2020**
Pension Liability—Town Share	29,329,450	32,831,133	39,360,972	34,591,912	45,952,223	49,057,890
Net Position—State Share	21,948,442	24,111,723	29,110,204	25,653,004	34,143,627	36,749,440
Total Pension Liability	51,277,892	56,942,856	68,471,176	60,244,916	80,095,850	85,807,330
Plan Funded Ratio %	**67.70%**	**65.80%**	**62.10%**	**66.50%**	**54.30%**	**54.60%**

Town / School - OPEB						
	FY2025	**FY2024**	**FY2023**	**FY2022**	**FY2021**	**FY2020**
Total Plan Liability	18,730,169	17,032,174	17,463,549	17,310,109	17,632,468	18,131,098
OPEB Plan - Net Position	28,773,986	25,603,191	22,535,769	20,621,190	23,479,437	18,426,675
Net OPEB Liability	(10,043,817)	(8,571,017)	(5,072,220)	(3,311,081)	(5,846,969)	(295,777)
Plan Funded Ratio %	**153.62%**	**150.32%**	**129.04%**	**119.13%**	**133.16%**	**101.63%**

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report — A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or

the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operations of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles — Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria regarding the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of current service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn to other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves, and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.