

TOWN OF SOUTH KINGSTOWN



**TOWN COUNCIL
2008-2009 ADOPTED BUDGET
INCLUDES MUNICIPAL AND SCHOOL BUDGETS**

The Town Council of the Town of South Kingstown Adopted the FY 2008-2009 Budget on Monday, April 28, 2008.

Fiscal Year 2008-2009			
Recommended Budget Program	Town	School	Total
Appropriation	\$22,822,105	\$51,422,419	\$74,244,524
Less Non-Property Tax Revenue	10,480,804	1,239,827	11,720,631
Property Tax Need	\$12,341,301	\$50,182,592	\$62,523,893
Percent of Overlay	19.74%	80.26%	100.00%
Overlay & Elderly Abatements	252,317	1,025,979	1,278,296
Proration and Roll Additions	(14,804)	(60,196)	(75,000)
Gross Tax Levy	\$12,578,814	\$51,148,375	\$63,727,189
Motor Vehicle and Inventory Tax	(387,773)	(1,576,777)	(1,964,550)
Net Property Tax Levy	\$12,191,041	\$49,571,598	\$61,762,639
Estimated Dec. 2007 Tax Roll			\$5,135,652,646
Tax Distribution - FY 2009	\$2.38	\$9.65	\$12.03
Tax Distribution - FY 2008	\$2.26	\$9.25	\$11.51
Increase (Decrease)	\$0.12	\$0.40	\$0.52
Percent Increase	5.18%	4.31%	4.47%
Maximum Tax Rate @ 5.00% Cap	\$2.38	\$9.65	\$12.03
Over (Under) CAP	(\$0.00)	(\$0.00)	(\$0.00)

General Fund Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
General Administration	\$2,534,233	\$2,811,897	\$2,863,195
Public Safety Program	6,105,954	6,469,003	6,794,806
Public Services Program	2,076,823	2,218,519	2,251,729
Contributions to Outside Agencies	543,222	579,456	602,979
Recreation Department	1,245,079	1,299,073	1,364,131
Municipal Public Libraries	873,701	938,395	966,547
Municipal Boards and Outside Groups	37,185	37,700	33,100
Municipal Insurance	205,910	239,000	230,000
Employment Benefits and Service Costs	3,989,502	4,489,280	4,724,393
General Fund Contingency	16,904	80,000	75,000
Municipal and School Related Debt Service	5,087,376	5,160,972	4,898,716
Capital Budget	1,500,519	1,525,000	1,530,000
Transfer to School Fund	43,352,497	45,628,503	47,909,928
Total General Fund Expenditures	\$67,568,905	\$71,476,798	\$74,244,524
General Fund Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Current Taxes	\$57,120,628	\$59,587,074	\$62,523,893
Prior Year Taxes	339,538	300,000	325,000
Interest On Taxes	327,262	275,000	325,000
Payment In Lieu Of Taxes	207,909	211,198	224,160
State Revenue Transfers	5,499,896	5,455,578	5,305,673
Transfer From Other Local Funds	885,046	718,214	596,249
Transfer From School Fund	122,071	134,832	178,934
Local Revenues	4,337,623	3,594,902	3,565,615
Fund Balance Forwarded	1,175,000	1,200,000	1,200,000
Total General Fund Income	\$70,014,972	\$71,476,798	\$74,244,524

School Fund Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Total Salaries	\$32,222,538	\$33,485,214	\$34,051,088
Total Benefits	12,728,125	13,835,187	15,045,249
Purchased Services	8,346,316	8,913,169	8,912,854
Materials and Supplies	1,008,669	1,080,325	1,143,505
Capital Outlay	475,235	459,138	555,987
Other Objects & Encumbrances	152,699	140,211	158,351
Total School Fund Expenditures	\$54,933,582	\$57,913,244	\$59,867,034
School Fund Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
General State Aid	\$10,569,749	\$10,571,518	\$10,548,698
Total State Aid to School Fund	\$10,569,749	\$10,571,518	\$10,548,698
Tuition Income	\$228,759	\$315,000	\$125,185
School Trust Funds	20,817	20,000	20,000
Designated Funds	400,000	335,000	420,000
Medicaid	901,890	1,001,223	801,223
Miscellaneous	37,603	42,000	42,000
Total Local Revenues	\$1,589,069	\$1,713,223	\$1,408,408
Property Tax Appropriation	\$43,352,497	\$45,628,503	\$47,909,928
Total School Fund Income	\$55,511,315	\$57,913,244	\$59,867,034

Peace Dale Office Building Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Personal Services	\$20,818	\$23,965	\$35,356
Contractual Services	8,558	9,960	9,992
Purchased Services	46,194	41,436	33,721
Capital Program	0	25,000	0
Total Peace Dale Office Building Expenditures	\$75,570	\$100,361	\$79,069
Peace Dale Office Building Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Rental Income	\$61,647	\$64,566	\$68,135
Other Income	5,369	7,100	16,100
Undesignated Fund Balance	9,800	5,000	5,000
Total Peace Dale Office Building Income	\$76,816	\$76,666	\$89,235

Neighborhood Guild Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Administration	\$422,429	\$434,128	\$449,705
Debt Service Payment	75,675	72,925	70,175
Front Desk	35,207	39,321	40,517
Senior Programs	103,010	120,130	92,100
Youth Programs	46,754	40,516	35,310
Music Programs	118,913	119,000	100,100
Adult Programs	67,315	49,200	58,125
Arts Programs	17,389	43,520	46,717
Total Neighborhood Guild Expenditures	\$886,692	\$918,740	\$892,749
Neighborhood Guild Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Trust Fund Revenues	\$424,670	\$428,720	\$441,175
Fund Balance & Investment Income	33,478	19,980	23,000
Program Revenues	447,306	470,040	429,025
Total Neighborhood Guild Income	\$905,454	\$918,740	\$893,200

Water Enterprise Fund Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Source of Supply	\$145,218	\$147,682	\$162,310
Pumping Expenses	10,430	10,009	10,399
Transmission & Distribution	18,817	31,050	32,400
Billing, Accounting & Collection	29,400	30,200	31,200
Personnel Services	190,680	207,391	210,725
Administrative & General Expense	173,612	190,031	197,569
Other Expenses	145,627	218,829	309,942
Total Water Fund Expenditures	\$713,784	\$835,192	\$954,545
Water Enterprise Fund Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Metered Sales - Domestic	\$545,999	\$616,817	\$657,636
Miscellaneous Revenue	5,325	4,000	5,000
Cell Antenna Lease Revenue	173,683	178,523	208,720
State of R.I. Water Protection	2,206	2,327	2,297
Forfeited Discounts & Penalties	2,511	4,000	3,000
Special Services - Turn-Off/On	1,155	1,200	1,200
Service - Tap Main & Lay Service	15,587	19,739	21,713
Service - Meter Installation	2,600	2,860	2,695
Interest on Investments	42,750	5,725	5,725
Contrib. - Retained Earnings	0	0	46,560
Total Water Fund Income	\$791,817	\$835,191	\$954,545

Wastewater Enterprise Fund Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Wastewater General Treatment	\$613,179	\$645,742	\$657,827
Sludge Disposal and Processing	704,600	753,369	760,749
Silver Lake Pumping Station	160,909	165,948	174,118
Kingston Pumping Station	106,331	114,070	117,052
Local Pumping Stations	104,757	109,143	111,470
Local Collection System	60,806	65,298	66,927
Billing, Accounting and Collection	59,092	60,663	62,606
Gen'l Administrative Expenses	155,050	187,795	187,440
Employee Benefits	390,252	444,909	450,909
Non-Operation Expenses	612,405	433,413	439,236
Cap. Budget and Contingency	5,237	245,000	255,000
Total Wastewater Fund Expenditures	\$2,972,618	\$3,225,350	\$3,283,333
0			
Wastewater Enterprise Fund Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Residential & Commercial Users	\$1,152,710	\$1,291,800	\$1,424,695
Industrial Users	44,603	29,216	31,215
Town of Narragansett	668,848	764,798	747,458
University of Rhode Island	435,622	497,791	529,258
General Fund Transfer	0	23,616	24,155
Middlebridge Debt Payment	29,072	36,681	36,681
Fund Investment Income	106,218	22,000	50,000
Miscellaneous Revenues	24,958	27,000	34,650
EPA Onsite WW Grant	0	0	0
Diane Drive Debt Payments	28,722	29,729	37,883
Septage Revenue	275,695	308,000	318,000
Retained Earning to Operations	206,170	194,720	49,338
Total Wastewater Fund Income	\$2,972,618	\$3,225,351	\$3,283,333
0			

Solid Waste Enterprise Fund Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Recycling Program	\$0	\$800	\$400
Transportation & Disposal	794,444	751,920	480,000
Administrative Expenses	74,430	81,506	73,468
Non-Classified Expenses	21,230	20,000	21,230
Total Solid Waste Fund Expenditures	\$890,104	\$854,226	\$575,098
Solid Waste Enterprise Fund Program Account - Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Metered Tonnage	\$648,843	\$625,120	\$4,000
Hauler License Fees	0	0	510,000
Residential Stickers/Tag Sales	204,081	207,400	67,500
Miscellaneous	9,880	9,750	7,200
Net Assets Forwarded to Operation	27,300	11,956	(13,602)
Total Solid Waste Fund Income	\$890,104	\$854,226	\$575,098

Senior Services Program Program Account - Expenditures	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
Senior Transportation Program	\$56,666	\$66,883	\$78,849
Adult Day Services Program	367,476	391,204	330,425
Senior Services Center	224,562	238,232	286,812
Senior Nutrition Program	91,524	96,436	104,325
Total Senior Services Fund Expenditures	\$740,228	\$792,755	\$800,411
Senior Services Program Program Account -Income	2006-2007 Actual	2007-2008 Budgeted	2008-2009 Recommended
South Kingstown General Fund Transfer	\$364,866	\$395,469	\$414,052
Narragansett Contribution	93,989	104,704	112,043
State Aid	171,343	164,582	124,698
Client Payments	81,988	90,000	101,618
Miscellaneous Income	4,875	8,000	8,000
Oliver Watson Trust Fund	0	0	20,000
Undesignated Fund Balance	30,000	30,000	20,000
Total Senior Services Fund Income	\$747,061	\$792,755	\$800,411

RESOLUTIONS

1. Reserve Fund Transfers

BE IT RESOLVED that program balances identified below in the 2007-2008 and 2008-2009 fiscal year appropriations for General Fund (101) account 1710, Capital Improvement Program, shall be transferred to the following Reserve Funds in the corresponding not-to-exceed amounts:

2007- 2008 Reserve Fund Transfers

Object Code	Description	Transfer Total	Reserve Fund
58242	Planning Program	\$20,000	Municipal Planning Services Reserve Fund
58202	Equipment Acquisition	\$33,000	Capital Equipment & Replacement Fund

2008 - 2009 Reserve Fund Transfers

Object Code	Description	Transfer Total	Reserve Fund
58211	Recreation Improvements	\$106,000	Recreation Development & Restoration Fund
58211	Recreation Improvements	\$10,000	Recreation Improvement Fund
58204	Road Improvements	\$580,000	Public Works Improvement Fund
58206	Bridge & Dam Improvements	\$100,000	Bridge Improvement and Restoration Fund
58208	Police Department	\$130,000	Police Building Construction Fund
58245	EMS Equipment & Facilities	\$10,000	Public Services Office Building
58249	EMS Vehicle Replacement	\$60,000	Capital Equipment and Replacement Fund
58233	Senior Services/Adult Day Care	\$20,000	Senior Services Center Construction Fund
58242	Planning Programs	\$20,000	Municipal Planning Services Reserve Fund
58214	In-house Computer System	\$10,000	Data Processing Improvement & Replace. Fund
58218	Property Appraisal Program	\$40,000	Property Revaluation Reserve Fund
58241	Town Hall Improvements	\$20,000	Town Hall Improvement Fund
58202	Equipment Acquisition	\$160,000	Capital Equipment and Replacement Fund

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.

FURTHER RESOLVED: That the Town Council is hereby authorized to use the total funds, or such part thereof of said Reserve Funds, for capital expenditures as may be voted by the Town Council in accordance with the Town Council Adopted Capital Improvement Program.

FURTHER RESOLVED: That said sums appropriated to the Reserve Fund shall not revert to the General Fund at the end of the budget year but shall remain in said Reserve Fund to be used as herein provided in any budget period until otherwise voted.

2. Reserve Fund Transfers

BE IT RESOLVED that program balances identified below in the 2008-2009 fiscal year appropriations for School Fund accounts 55200, Capital Improvements, and 55201, Technology, shall be transferred to the following Reserve Funds in the corresponding not-to-exceed amounts:

2008 - 2009 Reserve Fund Transfers

Object Code	Description	Transfer Total	Reserve Fund
55201	Technology	\$5,000	School Improvement Fund
55200	Capital Improvements	\$170,000	School Improvement Fund

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.

FURTHER RESOLVED: That the School Committee is hereby authorized to use the total funds, or such part thereof of said Reserve Funds, for capital expenditures as may be voted by the School Committee in accordance with the School Department Adopted Budget.

FURTHER RESOLVED: That said sums appropriated to the Reserve Fund shall not revert to the School Fund or the General Fund at the end of the budget year but shall remain in said Reserve Fund to be used as herein provided in any budget period until otherwise voted.

3. Reserve Fund Transfer to the General Fund

BE IT RESOLVED that transfers from the Impact Fee Reserve Fund to the General Fund to pay for education debt service costs associated with school capital projects shall be made from assets held for school facilities in the amount of \$100,000 for Fiscal Year 2008-2009.

4. Reserve Fund Transfer to the General Fund

BE IT RESOLVED that transfers from the Impact Fee Reserve Fund to the General Fund to pay for recreation debt service costs associated with capital projects shall be made from assets held for recreation facilities in the amount of \$97,984 for Fiscal Year 2008-2009.

5. Reserve Fund Transfer to the General Fund

BE IT RESOLVED that transfers from the Open Space Reserve Fund to the General Fund to pay for debt service costs associated with open space land acquisition shall be made in the amount of \$325,000 for Fiscal Year 2008-2009.

6. Utility and Special Revenue Fund Transfers to the General Fund

BE IT RESOLVED that program balances in the 2008-2009 fiscal year expenditures for the various utility and special revenue funds identified below, shall be transferred to the General Fund in the corresponding not-to-exceed amounts:

2008 - 2009 Fund Transfers

Fund Code	Description	Transfer Total	General Fund Account	
210	Water Fund	18,200	101-46115	Transfer from Water Fund
215	Wastewater Fund	\$33,500	101-46114	Transfer from Wastewater Fund
225	Solid Waste Fund	\$13,765	101-46116	Transfer from Solid Waste Fund
310	Peace Dale Office Building Fund	\$2,800	101-46120	Transfer from PDOB Fund
340	Neighborhood Guild Fund	\$5,000	101-46119	Trans. from Neighborhood Guild
370	EMS Billing Services Fund	\$375,000	101-46102	EMS Reimbursement

7. Other General Fund Transfers

BE IT RESOLVED that program balances identified below in the 2007-2008 and 2008-2009 fiscal year appropriations for the General Fund (101), shall be transferred to the following funds in the corresponding not-to-exceed amounts:

2007 - 2008 Fund Transfers

Fund Code	Description	Transfer Total	Fund #	Fund Description
101-0720-52290	Planning Dept Prof. Services	\$38,000	306	Municipal Planning Services Fund

2008 - 2009 Fund Transfers

Fund Code	Description	Transfer Total	Fund #	Fund Description
101-1610-52299	School Fund Transfer	\$47,909,928	101	General Fund
101-1051-52299	Elderly Services Transfer	\$414,052	345	Senior Services Fund
101-0970-52299	Wastewater Fund Transfer	\$24,155	215	Wastewater Operations Fund
101-0720-52290	Planning Dept Prof Services	\$38,000	306	Municipal Planning Services Fund

8. Deed of Gift of the Neighborhood Guild

BE IT RESOLVED: to authorize the Trustees of the South Kingstown School Funds to forward to the Town Finance Director (serving in the capacity of the Town Treasurer) the sum of Four Hundred Twenty Five Thousand One Hundred Seventy Five Dollars (\$425,175) from investment income generated from the endowment and funds available within the reinvested income account of the Neighborhood Guild for operation of the Neighborhood Guild Program for the 2008-2009 fiscal year. Said Funds are restricted to uses in accordance with the Deed of Gift of the Neighborhood Guild recorded on March 26, 1940.

9. Reserve Fund Transfers

BE IT RESOLVED that program balances identified below in the 2007-2008 fiscal year appropriations for General Fund (101), as outlined below, shall be transferred to the Compensated Absences Reserve Fund in the corresponding not-to-exceed amounts:

2007- 2008 Reserve Fund Transfers

Object Code	Description	Transfer Total
101-1710-58208	Police Department CIP	\$35,000
101-1710-58214	In-House Computer System CIP	\$10,000
101-1710-58217	Communications Department CIP	\$11,440
101-1710-58233	Senior Services/Adult Day Care CIP	\$25,000
101-1710-58241	Town Hall Improvements CIP	\$10,000
101-1210-51102	Libraries Part-Time Salaries	\$15,000
101-1810-52299	Contingency	\$50,000
101-0610-51101	Finance Full-Time Salaries	\$20,000
101-0920-51101	Streets & Highways Full-Time Salaries	\$35,000
101-1550-52299	Workers Compensation	\$20,000
101-0650-52290	Post Year Audit	\$5,000

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.

FURTHER RESOLVED: That the Town Council is hereby authorized to use the total funds, or such part thereof of said Reserve Funds, for compensated absence expenditures.

FURTHER RESOLVED: That said sums appropriated to the Reserve Fund shall not revert to the General Fund at the end of the budget year but shall remain in said Reserve Fund to be used as herein provided in any budget period until otherwise voted.

10. 2007- 2008 Reserve Fund Transfer

BE IT RESOLVED that transfers from the Peace Dale Office Building Fund to the Compensated Absences Reserve Fund to cover the liability for compensated absences shall be made from net assets held in the Peace Dale Office Building Fund in an amount not to exceed \$4,000 for Fiscal Year 2007-2008.

FURTHER RESOLVED: That transfers from the Senior Services Fund to the Compensated Absences Reserve Fund to cover the liability for compensated absences shall be made from net assets held in the Senior Services Fund in an amount not to exceed \$20,000 for Fiscal Year 2007-2008.

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.

FURTHER RESOLVED: That the Town Council is hereby authorized to use the total funds, or such part thereof of said Reserve Funds, for compensated absence expenditures.

FURTHER RESOLVED: That said sums appropriated to the Reserve Fund shall not revert to the General Fund at the end of the budget year but shall remain in said Reserve Fund to be used as herein provided in any budget period until otherwise voted.

11. Deed of Gift of the Neighborhood Guild

BE IT RESOLVED: to authorize the Trustees of the South Kingstown School Funds to forward to the Town Finance Director (serving in the capacity of the Town Treasurer) the sum of Forty Two Thousand Five Hundred Twenty Six Dollars (\$42,526) from investment income generated from the endowment and funds available within the reinvested income account of the Neighborhood Guild to cover the liability for compensated absences of the Neighborhood Guild Fund employees for the 2007-2008 fiscal year. Said Funds are restricted to uses in accordance with the Deed of Gift of the Neighborhood Guild recorded on March 26, 1940.

FURTHER RESOLVED: That the Town Finance Director, with the advice and consent of the Town Council, is hereby permitted to invest the funds at any time in said savings accounts or certificates of deposit of commercial or savings banks, or trust companies, or in obligations of the United States or its agencies, or in any other short-term investment as would be made by prudent persons of discretion and intelligence.

FURTHER RESOLVED: That the Town Council is hereby authorized to use the total funds, or such part thereof of said Reserve Funds, for compensated absence expenditures.

FURTHER RESOLVED: That said sums appropriated to the Reserve Fund shall not revert to the General Fund at the end of the budget year but shall remain in said Reserve Fund to be used as herein provided in any budget period until otherwise voted.