

*TOWN OF*  
***KENNETH CITY***



***FY 2015-16 BUDGET***  
*(Proposed)*

# KENNETH CITY

OFFICE OF THE MAYOR AND COUNCIL

6000 - 54TH AVENUE NORTH • KENNETH CITY, FLORIDA 33709 • 727.498.8948 PHONE • 727.498.8841 FAX



July 20, 2015

Mayor and Town Council  
Town of Kenneth City  
6000 54<sup>th</sup> Avenue North  
Kenneth City, FL 33709

Dear Mayor and Council Members,

In accordance with Section 8.02 of the Town Charter, I herewith submit a proposed budget for Fiscal Year (FY) 2015-2016. This proposed budget is balanced in all funds and presents a comprehensive plan for the City's spending activities in the coming fiscal year.

The General Fund recommended expenses total \$2,405,303. Similar to prior years, the Town will be seeking to borrow funding from the General Fund Reserve to assist with balancing the Town budget. The good news in this year's General Fund is that our property tax-assessed value level, similar to last year, is continuing to increase after 8 years of decline. This is a significant milestone in terms of stabilizing our finances, and our future. For FY16, our mill levy is proposed to remain at 4.7592 for the fourth (4<sup>th</sup>) consecutive year. All other revenue sources are stable, or rising slightly, which allows us to accurately make future projections.

During FY15, staff initiated a review of Town wages in comparison to equivalent positions in neighboring Towns similar to Kenneth City, along with a similar review of healthcare options and contributions that the Town provides in relation to other Florida League of Cities communities. The resulting data revealed that salary adjustments (not raises) were needed for Town employees, just to enable their salaries and benefits to be competitive with the local labor market (LLM). Due to a significant divide between Town and LLM salaries, a conservative plan was recommended to incrementally adjust Town salaries over a three-year period. After considerable debate, Council approved 1) an initial adjustment, and one-time bonus for existing employees, but 2) recommending that staff obtain an independent, third party salary analysis prior to budgeting for FY16.

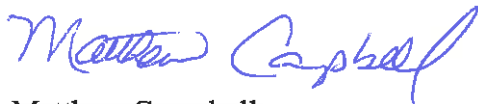
For FY16, an independent analysis of Town administrative and Police salaries has occurred, the results of which appear later in this document. The Town further obtained an independent market analysis of healthcare plans and rates offered to employees, a copy of which is also included in this document. Based on these findings, I am recommending continued wage adjustments for administrative, public services, and police department positions. This recommendation is to follow a conservative, three-year adjustment plan for all administrative positions, and a similar plan for sworn-officer positions, contingent upon final union negotiations. These adjustments are further necessary to enable the Town to continue to prosper and attract/retain quality employees, and remain competitive with the LLM.

The FY16 budget packet is a continuation of our plan to educate our elected body. Although more sections or pages have been added (than in prior years), the purpose is to increase your understanding of the Town's General Fund budget, and other key accounts. The Town's Capital Improvement Plan (CIP) worksheet reveals recommended infrastructure projects that have been added in an attempt to educate and guide Council on the use of the County's Local Option Sales Tax revenues, otherwise known as the 'Penny for Pinellas.' All 24 Pinellas County municipalities receive their proportionate fair-share of penny proceeds, with the stipulation that such funding be spent on routine infrastructure projects within each community. Additional materials included in this year's budget packet include a red light camera worksheet, salary and benefit analyses, and detail of expenditures, which is intended to further define and summarize key areas where adjustments are being made in the FY16 Budget.

The good news in all of this is that the General Fund has "socked away" approximately 9 months of reserves that could be utilized to fund the Town's General Fund budget expenses, which exceeds the Florida League of Cities (FLC) recommendation of approximately 3 to 6 months of reserves be maintained in General Fund. This budget proposes to use \$232,083 of reserves to balance proposed expenses. Based on the overall plan of the Town continuing moving forward, and due to a healthy condition of the Town's reserves, this can also be accomplished while maintaining the 4.7592 mill levy, and the quality services that the residents and public have come to expect.

We appreciate your continuing support of the programs and services provided to our residents and thank you for the opportunity to serve the community.

Sincerely,



Matthew Campbell  
Town Manager

# Budget Guide

## **TOWN OF KENNETH CITY BUDGET GUIDE**

A budget is a town's financial and operating plan for a period called a "Fiscal Year," and is mandated by Florida Statutes. The Town of Kenneth City's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2015, is referred to as "Fiscal Year 2015-16" or sometimes as FY16. The Town Commission is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The Town cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the Town Council to the Town staff to spend money. The budget also contains an estimate of revenues to be received by the Town during the same time period. The legal authorization to collect revenues, such as the property tax and user fees, is established by State Statutes and the Town Charter, and is enacted by the Town Council by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called undesignated fund balance, which can be appropriated in the next fiscal year. The Town Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The Town cannot borrow money from outside sources to operate, as does the Federal government. The Town can only borrow money for major capital projects, as in the purchase of land, major equipment, or the construction of infrastructure, buildings, etc.

The budget may be amended in two ways: an informal budget transfer requested by department heads and approved by the Town Manager that transfers dollars between line items within a department, or from one department to another; and a budget amendment which increases expenditures, or the spending level of a fund, as requested by the Town Manager and approved by the Town Council.

### **THE BUDGET PROCESS HOW IS THE BUDGET PREPARED AND ADOPTED?**

The budget process is a year-round activity. The FY 2015-16 Budget is adopted and becomes effective October 1, 2015. The next fiscal year's budget preparation process intensifies after receipt of the Town Audit, which this year occurred in April 2015. The audit serves as the basis for preparing the forthcoming fiscal year budget. The staff then begins to prepare the general and capital improvement fund spreadsheets for inclusion in the future budget draft.

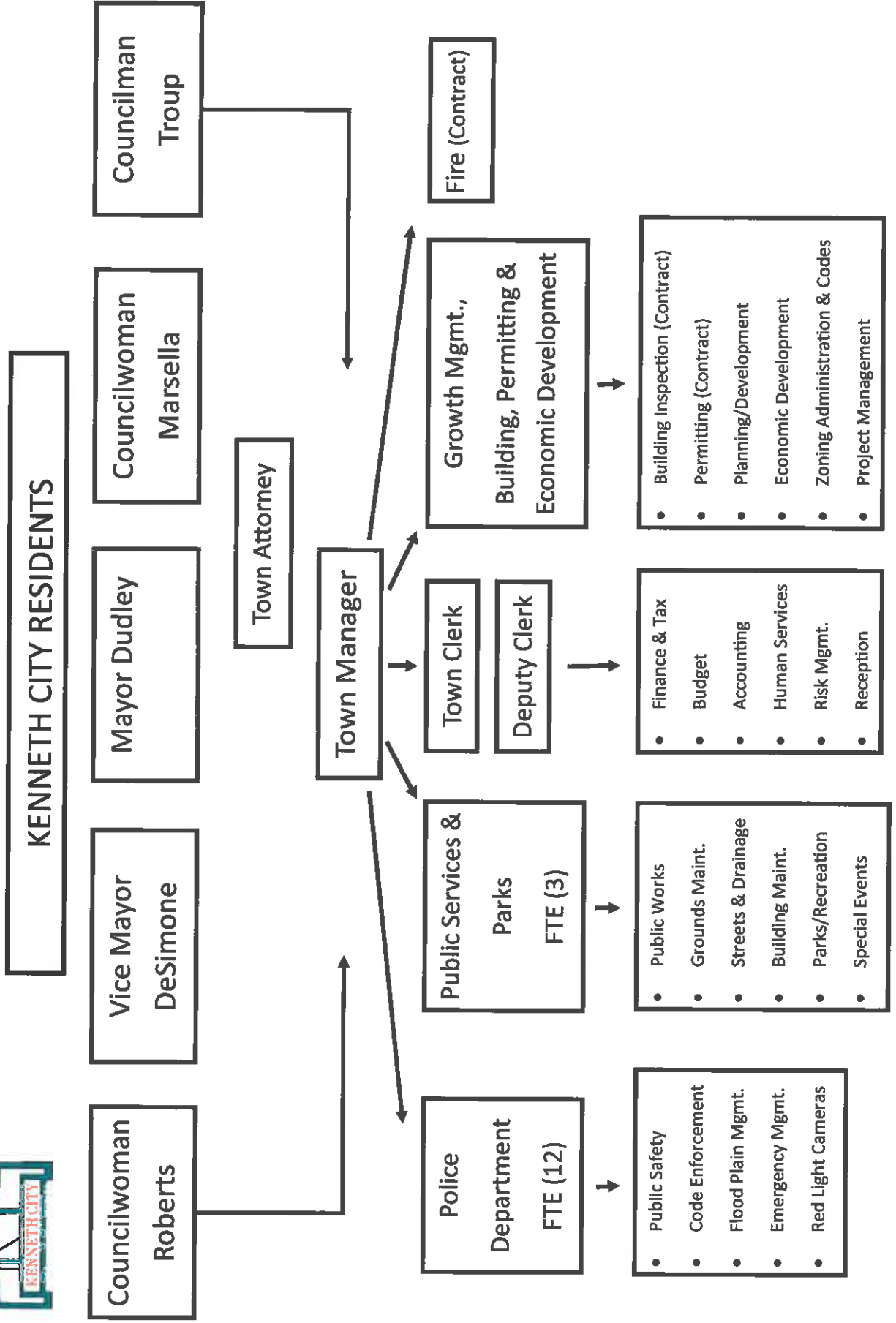
The Town Charter requires that a draft budget be submitted to Town Council by August 1 of each year. During the month of August, the Town Council establishes a maximum proposed property tax rate to be levied for the new fiscal year. This rate is included in the TRIM (Truth in Millage-Notice of Proposed Property Tax) notices mailed to all property owners in August by the Pinellas County Property Appraiser. During the month of August, the Town Council also reviews the budget during special works sessions which are open to the public.

In the month of September, two public hearings are held regarding the proposed property tax and budget for the new fiscal year with the Town Council voting on the tax rate and proposed budget at both public hearings. An appropriation ordinance is also passed by the Town Council at this time. On September 30 of each year, the existing fiscal year budget closes and the new fiscal year begins October 1<sup>st</sup>.



# KENNETH CITY ORGANIZATIONAL CHART

APRIL 2015



**TRIM Notice, Millage Information  
and  
Budget Calendar**



# CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420

R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2015	County: PINELLAS
Principal Authority: TOWN OF KENNETH CITY	Taxing Authority: TOWN OF KENNETH CITY

## SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 123,022,194	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 6,291,098	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 129,313,292	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 87,328	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 129,225,964	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 122,693,243	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	<b>Property Appraiser Certification</b> I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:		Date:
	Electronically Certified by Property Appraiser		6/30/2015 3:35 PM


## SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	4.7592	per \$1,000 (10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 583,922	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 583,922	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 129,225,964	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	4.5186	per \$1000 (16)
17.	Current year proposed operating millage rate	4.7592	per \$1000 (17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 615,428	(18)

Continued on page 2



19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE - SIGN AND SUBMIT</b>	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 583,922	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		4.5186 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 584,315	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 615,428	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		4.7592 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		5.32 %	(27)
<b>First public budget hearing</b>		Date : 9/9/2015	Time : 6:30 PM	Place : Kenneth City Community Hall, 4600 58th Street North, Kenneth City, FL 33709
SIGN HERE	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Taxing Authority			7/20/2015 9:20 AM
	Title : WANDA L. DUDLEY		Contact Name and Contact Title : SUSAN L. SCROGHAM, TOWN CLERK	
	Mailing Address : 6000 54TH AVE N		Physical Address : 6000 - 54TH AVE N	
	City, State, Zip : KENNETH CITY, FL 33709		Phone Number : 7274988948	Fax Number : 7274988841

PAM DUBOV, PINELLAS COUNTY PROPERTY APPRAISER  
2015 TAXABLE VALUE BY TAXING AUTHORITY AS OF JULY 1, 2015  
2015 PRELIMINARY TAX ROLL

NAME	2014 Just Value Real Property	2015 Just Value Real Property	% Change in Just Value of Real Property	2014 Taxable Value Real Property	2015 Taxable Value Real Property	2015 Taxable Value New Construction	2015 Taxable Value Annexation	2014 Taxable Value Tangible Personal Property	2015 Taxable Value Tangible Personal Property	2014 Total Taxable Value	2015 Total Taxable Value	% Change in Real Property Tax Val	% Change in Total Taxable Value
BELLEAIR	834,222,719	904,016,717	8.37%	603,365,440	630,446,127	523,983		5,087,881	4,837,784	608,453,321	635,283,911	4.49%	4.41%
BELLEAIR BEACH	577,784,322	601,504,278	4.11%	419,789,096	447,484,879	1,555,195		2,019,477	1,893,800	421,808,573	449,378,679	6.60%	6.54%
BELLEAIR BLUFFS	231,809,118	253,860,643	9.51%	164,709,433	176,202,730	1,327,433		7,588,083	7,140,092	172,297,516	183,342,822	6.98%	6.41%
BELLEAIR SHORE	135,316,323	190,108,193	40.49%	110,132,056	119,644,612	2,849,408		169,061	173,416	110,301,117	119,818,028	8.64%	8.63%
CLEARWATER	11,246,472,498	12,320,544,454	9.55%	7,771,647,398	8,318,878,316	75,246,262	4,815,384	432,812,551	449,777,444	8,204,459,949	8,768,655,760	7.04%	6.88%
DUNEDIN	2,845,713,113	3,134,850,345	10.16%	1,790,862,494	1,909,151,483	4,076,847	70,713	85,583,545	82,662,267	1,876,446,039	1,991,813,750	6.61%	6.15%
GULFPORT	1,046,729,762	1,172,243,299	11.99%	686,547,810	736,889,679	2,734,387		11,210,157	11,434,490	697,757,967	748,324,169	7.33%	7.25%
INDIAN ROCKS BEACH	1,031,745,841	1,122,265,646	8.77%	827,427,260	886,304,612	5,023,556		8,021,065	8,551,059	835,448,325	894,855,671	7.12%	7.11%
INDIAN SHORES	794,485,377	854,147,166	7.51%	687,444,356	737,050,120	780,615		4,902,623	5,240,770	692,346,979	742,290,890	7.22%	7.21%
KENNETH CITY	192,269,293	217,226,790	12.98%	115,721,446	123,022,194	87,328		6,974,797	6,291,098	122,693,243	129,313,292	6.31%	5.40%
LARGO	4,558,056,046	5,106,327,010	12.03%	3,165,082,263	3,406,495,173	56,313,642	26,196,152	302,090,443	322,271,229	3,467,172,706	3,728,766,402	7.63%	7.54%
MADEIRA BEACH	1,129,057,901	1,245,025,153	10.27%	900,523,821	975,942,575	8,271,197		11,819,245	13,962,070	912,343,066	989,904,645	8.37%	8.50%
N REDINGTON BEACH	489,049,135	516,684,016	5.65%	408,581,323	436,274,792	1,244,940		2,689,115	2,586,792	411,270,438	438,861,584	6.78%	6.71%
OLDSMAR	1,262,066,342	1,357,263,301	7.54%	899,755,873	948,640,324	7,588,800	245,712	222,813,897	233,711,701	1,122,569,770	1,182,352,025	5.43%	5.33%
PINELLAS PARK	3,386,864,638	3,690,282,361	8.96%	2,352,205,560	2,512,158,052	36,923,350	7,475,608	385,256,729	391,821,802	2,737,462,289	2,903,979,854	6.80%	6.08%
REDINGTON BEACH	432,469,217	482,063,630	11.47%	335,507,093	366,267,967	4,681,263		8,843,375	9,158,979	527,783,453	569,966,769	8.07%	7.99%
REDINGTON SHORES	642,980,482	704,842,770	9.62%	518,940,078	560,807,790	2,888,356		29,501,269	30,435,790	365,008,362	396,703,757	9.17%	8.68%
SAFETY HARBOR	1,584,474,299	1,701,261,596	7.37%	976,532,310	1,026,939,024	2,764,994	63,944	43,176,107	42,672,206	1,029,708,417	1,069,611,230	5.16%	4.89%
SEMINOLE	1,501,795,621	1,691,828,999	12.65%	984,283,524	1,082,956,351	56,897,895		25,025,471	27,323,938	460,663,690	500,593,044	10.02%	9.74%
SOUTH PASADENA	584,881,061	643,109,169	9.96%	435,638,219	473,269,106	681,761		57,431,095	65,216,878	2,199,230,032	2,376,575,229	8.64%	8.67%
ST PETE BEACH	2,730,013,081	2,990,396,798	9.54%	2,141,798,937	2,311,358,351	12,585,666		1,064,185,384	1,078,984,630	13,545,991,135	14,705,608,435	7.92%	8.06%
ST PETERSBURG	19,682,100,445	22,136,434,278	12.47%	12,481,805,751	13,626,323,805	286,786,967		67,703,663	67,652,797	1,399,914,272	1,483,959,309	6.31%	6.00%
TARPON SPRINGS	2,094,845,620	2,253,188,768	7.56%	1,332,210,609	1,416,306,512	17,032,917	660,000						
TREASURE ISLAND	1,771,606,131	1,912,780,997	7.97%	1,372,641,259	1,469,092,162	3,045,544		16,968,699	17,607,242	1,389,609,958	1,486,699,404	7.03%	6.99%

NOTE: This tax roll summary is provided in the same format as the annual June 1 tax roll estimates at the request of the taxing authorities, but is not the official tax roll recap. Some values on this report may not balance against the annual DR-489 or DR-403 Recap forms due to centrally assessed property and lands available for taxes. This report may reflect changes to the tax roll from certification to the report date. When establishing budgets or analyzing the tax roll, please rely on the official tax roll recap forms (DR-489/DR-403), DR-420a/422s, and the certified tax roll database. Roll recaps and reports are available online at [www.pcpa.org/pvj/](http://www.pcpa.org/pvj/).

**LEVIED FOR 2014 TAXES**5.3377TS

**Pinellas County Planning Council (Dependent Special District) .....**  
**Pinellas Welfare Board (Independent Special District)**

TOTAL	1.2799
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Paid	12/28/2014	Receipt # 952-14-TAX-030374	\$866.69
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**TOWN OF KENNETH CITY  
BUDGET CALENDAR**

**FY 2015/16**

June 1, 2015	Pinellas County (PC) Property Appraiser (PAO) delivers estimate of taxable value to taxing authorities
July 1, 2015	PC PAO delivers certification of taxable value (DR-4420) to taxing authorities
July 28, 2015	Draft Budget Summary delivered to Town Council
August 3-7, 2015	Budget Review Meetings with Individual Council Members
August 4, 2015	Town Clerk notifies PC PAO of proposed millage rate & date, time and place of 1 <sup>st</sup> Public Budget Hearing
August 10, 2015	Workshop – Budget Discussion 6 PM Community Hall
August 26, 2015	Workshop – Budget Discussion 6 PM Community Hall
September 9, 2015	1 <sup>st</sup> Public Hearing on FY 15/16 Tentative Budget & Millage Rate 6:30 PM Community Hall
September 23, 2015	Final Public Hearing on FY 15/16 Budget & Millage Rate 6:30 PM Community Hall
September 24, 2015	Town Clerk forwards Millage Rate to PC PAO, Tax Collector and Department of Revenue (DOR)
October 1, 2015	Effective Date of Town Fiscal Year 2015/16 Budget

# **General Fund Revenues**

## BUDGET WORKSHEET

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8/4/2015  
2:39 pm

Kenneth City

	Prior Year Actual	Current Year		Actual Thru August	Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget			Requested	Recommended	Adopted
8/31/2015								
Fund Type:								
Fund: 001 - GENERAL FUND								
Revenues								
Function:								
Dept: 000.000								
Dept: 000.000	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
Function:	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
Total Revenues	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
Grand Total:	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0

## BUDGET WORKSHEET

Page: 1  
8/4/2015  
2:38 pm

Kenneth City

	Prior Year Actual	Current Year		Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget				
8/31/2015							
Account Type:							
Fund: 001 - GENERAL FUND							
Revenues							
Function:							
Dept: 000.000							
311.000 ADVALOREM TAX	532,960	567,939	567,939	562,865	0	596,965	
311.200 ADVALOREM TAX (DELINQUENT)	318	350	350	1,251	0	500	
313.100 ELECTRICITY FRANCHISE	280,206	293,520	293,520	220,840	0	292,930	
313.300 RECYCLING	0	0	0	0	0		
313.400 GAS FRANCHISE	5,493	5,720	5,720	3,364	0	4,485	
313.600 COMMUNICATIONS SERVICE TAX	123,054	130,000	130,000	100,371	0	123,054	
314.100 ELECTRICITY UTILITY TAX	335,158	288,000	288,000	255,916	0	335,000	
314.300 WATER UTILITY TAX	74,623	59,800	59,800	64,093	0	71,000	
316.000 BUSINESS TAX RECEIPTS	63,218	55,000	55,000	66,590	0	71,261	
321.000 BUSINESS TAX RECEIPTS	0	0	0	0	0		
322.000 BUILDING PERMITS	23,563	15,000	15,000	19,185	0	24,790	
322.001 TECH & ENH	1,284	1,200	1,200	1,378	0	1,200	
322.002 TRANS IMPACT FEE TRUST FUND	2,066	3,000	3,000	-951	0		
322.003 DEPT BUS PROFESSIONAL REG	337	200	200	50	0	350	
322.000 OTHER LICENSE & PERMITS	285	250	250	250	0	250	
322.203 POLICE DEPT GRANTS	1,275	1,500	1,500	0	0	1,500	
331.350 STORMWATER GRANT	0	0	0	0	0		
334.390 RECYCLING GRANT	3,500	3,850	3,850	3,654	0	3,850	
335.120 STATE REVENUE SHARING	148,070	151,418	151,418	122,165	0	166,008	
335.121 STATE REVENUE SHARING 35.15	50,782	50,097	50,097	40,166	0	51,565	
335.150 ALCOHOLIC BEVERAGE LICENSE	6,257	4,000	4,000	1,400	0	4,000	
335.180 HALF CENT SALES TAX	285,097	295,199	295,199	250,034	0	314,222	
335.410 GASOLINE TAX REFUND	1,572	1,500	1,500	807	0	1,500	
338.300 GAS TAX COUNTY COMMISSIONERS	59,742	63,288	63,288	55,752	0	67,090	
341.201 INTERNAL SERVICE FUND FEES	70	0	0	4	0		
351.100 COURT & CITATION FINES	22,808	24,000	24,000	34,011	0	20,000	
351.900 RED LIGHT CAMERA'S	0	0	0	0	0		
361.100 INTEREST INCOME	13,768	17,500	17,500	12,484	0	14,000	
362.000 HALL RENTALS	3,249	3,000	3,000	1,375	0	3,000	
364.410 SALE OF USED EQUIP.	0	0	0	0	0		
369.300 REFUND PRIOR YEAR EXPENDITURE	0	0	0	5,614	0		
369.900 MISCELLANEOUS INCOME	2,971	2,000	2,000	4,304	0	3,500	
369.910 TRASH COLLECTION	1,125	750	750	1,025	0	1,200	
000 BORROWED FROM RESERVE	0	71,482	71,482	0	0	257,083	
Dept: 000.000	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0



## BUDGET WORKSHEET

Page: 2

8/4/2015

2:38 pm

Kenneth City

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
8/31/2015								
Fund Type:								
Fund: 001 - GENERAL FUND								
Revenues								
Function:	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
Total Revenues	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0
Grand Total:	2,042,851	2,109,563	2,109,563	1,827,997	0	2,430,303	0	0

# **General Fund Expenditures**

Kenneth City

8/31/2015

Type:

Fund: 001 - GENERAL FUND

Expenditures

Function:

Dept: 000.000

Dept: 000.000

Dept: 000.511 LEGISLATIVE SALARY

LEGISLATIVE SALARY

Dept: 000.512 EXECUTIVE SALARY

EXECUTIVE SALARY

Dept: 000.513 FINANCIAL &amp; ADMINISTRATIVE

FINANCIAL &amp; ADMINISTRATIVE

Dept: 000.514 LEGAL COUNSEL

LEGAL COUNSEL

Dept: 000.515 COMPREHENSIVE PLANNING

COMPREHENSIVE PLANNING

Dept: 000.519 OTHER GENERAL GOVERNMENT

OTHER GENERAL GOVERNMENT

Dept: 000.521 PUBLIC SAFETY - LAW

PUBLIC SAFETY - LAW ENFORCEMEN

Dept: 000.522 PUBLIC SAFETY - FIRE CONTROL

PUBLIC SAFETY - FIRE CONTROL

Dept: 000.524 PROTECTIVE INSPECTION

PROTECTIVE INSPECTION

Dept: 000.525 EMERGENCY &amp; DISASTER RELIEF

EMERGENCY &amp; DISASTER RELIEF

Dept: 000.534 GARBAGE/SOLID WASTE SERVICE

GARBAGE/SOLID WASTE SERVICE

Dept: 000.541 TRANSPORTATION-DEPT.PUBLIC

TRANSPORTATION-DEPT.PUBLIC WKS

Dept: 000.569 OTHER HUMAN SERVICES

OTHER HUMAN SERVICES

Dept: 000.571 CULTURE/RECREATION

CULTURE/RECREATION -LIBRARIES

Dept: 000.572 PARKS/ RECREATION/BUILDINGS

PARKS/ RECREATION/BUILDINGS

Dept: 000.574 SPECIAL EVENTS

SPECIAL EVENTS

Dept: 000.589 UNALLOCATED FUNDS

UNALLOCATED FUNDS

Function:

Total Expenditures

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Dept: 000.000	0	0	0	0	0	0	0	0
Dept: 000.511 LEGISLATIVE SALARY								
LEGISLATIVE SALARY	14,533	15,502	15,502	11,202	0	15,502	0	0
Dept: 000.512 EXECUTIVE SALARY								
EXECUTIVE SALARY	6,459	6,459	6,459	5,244	0	6,459	0	0
Dept: 000.513 FINANCIAL & ADMINISTRATIVE								
FINANCIAL & ADMINISTRATIVE	162,560	228,650	228,650	202,734	0	275,075	0	0
Dept: 000.514 LEGAL COUNSEL								
LEGAL COUNSEL	157,401	62,000	62,000	38,292	0	62,000	0	0
Dept: 000.515 COMPREHENSIVE PLANNING								
COMPREHENSIVE PLANNING	11,065	9,500	9,500	7,661	0	69,500	0	0
Dept: 000.519 OTHER GENERAL GOVERNMENT								
OTHER GENERAL GOVERNMENT	143,857	168,858	168,858	136,434	0	174,016	0	0
Dept: 000.521 PUBLIC SAFETY - LAW								
PUBLIC SAFETY - LAW ENFORCEMEN	1,046,844	975,650	975,650	771,321	0	1,126,887	0	0
Dept: 000.522 PUBLIC SAFETY - FIRE CONTROL								
PUBLIC SAFETY - FIRE CONTROL	236,594	251,898	251,898	203,711	0	259,456	0	0
Dept: 000.524 PROTECTIVE INSPECTION								
PROTECTIVE INSPECTION	75,485	81,743	81,743	67,706	0	87,891	0	0
Dept: 000.525 EMERGENCY & DISASTER RELIEF								
EMERGENCY & DISASTER RELIEF	0	0	0	0	0	0	0	0
Dept: 000.534 GARBAGE/SOLID WASTE SERVICE								
GARBAGE/SOLID WASTE SERVICE	5,399	0	0	0	0	3,850	0	0
Dept: 000.541 TRANSPORTATION-DEPT.PUBLIC								
TRANSPORTATION-DEPT.PUBLIC WKS	230,182	263,103	263,103	182,117	0	299,942	0	0
Dept: 000.569 OTHER HUMAN SERVICES								
OTHER HUMAN SERVICES	2,450	2,700	2,700	450	0	2,950	0	0
Dept: 000.571 CULTURE/RECREATION								
CULTURE/RECREATION -LIBRARIES	1,500	2,500	2,500	3,350	0	5,000	0	0
Dept: 000.572 PARKS/ RECREATION/BUILDINGS								
PARKS/ RECREATION/BUILDINGS	2,050	10,000	10,000	855	0	5,275	0	0
Dept: 000.574 SPECIAL EVENTS								
SPECIAL EVENTS	2,810	6,000	6,000	5,724	0	11,500	0	0
Dept: 000.589 UNALLOCATED FUNDS								
UNALLOCATED FUNDS	0	25,000	25,000	750	0	25,000	0	0
Function:	2,099,189	2,109,563	2,109,563	1,637,551	0	2,430,303	0	0
Total Expenditures	2,099,189	2,109,563	2,109,563	1,637,551	0	2,430,303	0	0
	-2,099,189	-2,109,563	-2,109,563	-1,637,551	0	-2,430,303	0	0

## BUDGET WORKSHEET

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Kenneth City

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru August	Estimated Total	Requested	Recommended	Adopted
8/31/2015								
Grand Total:	-2,099,189	-2,109,563	-2,109,563	-1,637,551	0	-2,430,303	0	0

## BUDGET WORKSHEET

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Kenneth City

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
8/31/2015								
Account Type:								
Fund: 001 - GENERAL FUND								
Expenditures								
Function:								
Dept: 000.000								
922.000 EMPLOYEES PENSION FUND	0	0	0	0	0			
931.200 EXTRAORDINARY LEGAL FEES	0	0	0	0	0			
Dept: 000.000	0	0	0	0	0	0	0	0
Dept: 000.511 LEGISLATIVE SALARY								
911.000 LEGISLATIVE SALARY	13,500	14,400	14,400	10,406	0	14,400		
921.000 SOCIAL SECURITY MATCHING	1,033	1,102	1,102	796	0	1,102		
LEGISLATIVE SALARY	14,533	15,502	15,502	11,202	0	15,502	0	0
Dept: 000.512 EXECUTIVE SALARY								
911.001 EXECUTIVE SALARY	6,000	6,000	6,000	4,871	0	6,000		
921.000 SOCIAL SECURITY MATCHING	459	459	459	373	0	459		
EXECUTIVE SALARY	6,459	6,459	6,459	5,244	0	6,459	0	0
Dept: 000.513 FINANCIAL & ADMINISTRATIVE								
912.000 SALARIES	303	0	0	0	0			
912.100 TOWN MANAGER	42,992	81,000	81,000	68,538	0	81,000		
912.101 TOWN CLERK'S SALARY	42,416	46,796	46,796	42,367	0	54,381		
105 SALARY REMBURSEMENT	-4,000	0	0	0	0			
912.200 DEPUTY CLERK	30,767	33,654	33,654	28,767	0	35,904		
912.300 PT ADM ASSISTANT	0	0	0	0	0	20,000		
921.000 SOCIAL SECURITY MATCHING	8,887	12,351	12,351	10,685	0	15,471		
922.000 EMPLOYEES PENSION FUND	13,176	19,374	19,374	18,140	0	21,868		
923.000 EMPLOYEES HEALTH INSURANCE	17,269	24,475	24,475	20,576	0	25,376		
932.100 AUDITOR'S FEE	10,750	11,000	11,000	10,750	0	11,075		
932.200 ENGINEER'S FEE	0	0	0	2,911	0	10,000		
949.500 APPLICANT SCREENING	0	0	0	0	0			
FINANCIAL & ADMINISTRATIVE	162,560	228,650	228,650	202,734	0	275,075	0	0
Dept: 000.514 LEGAL COUNSEL								
931.100 ATTORNEY RETAINER	48,000	42,000	42,000	35,000	0	42,000		
931.200 EXTRAORDINARY LEGAL FEES	109,401	20,000	20,000	3,292	0	20,000		
LEGAL COUNSEL	157,401	62,000	62,000	38,292	0	62,000	0	0
Dept: 000.515 COMPREHENSIVE PLANNING								
913.000 PLANNING & ZONING CONSULTING	0	0	0	0	0	60,000		
913.001 COMPREHENSIVE PLANNING	0	0	0	0	0			
931.400 NPDES	11,065	9,500	9,500	7,661	0	9,500		
COMPREHENSIVE PLANNING	11,065	9,500	9,500	7,661	0	69,500	0	0
Dept: 000.519 OTHER GENERAL GOVERNMENT								
912.000 SALARIES	0	0	0	0	0			
924.000 WORKMEN'S COMPENSATION	30,128	35,385	35,385	35,385	0	37,154		

## BUDGET WORKSHEET

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Kenneth City

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
8/31/2015								
and Type:								
Fund: 001 - GENERAL FUND								
Expenditures								
Function:								
Dept: 000.519 OTHER GENERAL GOVERNMENT								
925.000 UNEMPLOYMENT COMPENSATION	0	0	0	0	0			
931.000 STAFF TRAINING	1,794	3,500	3,500	975	0	3,500		
940.000 TRAVEL & MEETING EXPENSE	3,254	3,750	3,750	1,895	0	4,000		
941.000 COMMUNICATIONS - TELEPHONE	4,491	5,000	5,000	3,817	0	5,000		
941.100 COMMUNICATIONS - CELL/LAPTOPS	420	720	720	540	0	720		
942.000 POSTAGE, FREIGHT ETC	1,502	1,000	1,000	377	0	1,000		
943.100 ELECTRICITY	14,140	11,500	11,500	11,292	0	14,000		
943.200 WATER & SEWER	4,144	2,500	2,500	725	0	2,500		
945.000 INSURANCE (FIRE,CASUALTY,LIAB)	43,909	54,096	54,096	50,673	0	57,342		
946.000 REPAIRS & MAINT - BLDG	0	5,000	5,000	5,290	0	5,000		
946.100 REPAIRS VEHICLES	245	250	250	20	0	1,000		
946.200 REPAIRS & MAINTENANCE - EQUIP	582	750	750	177	0	2,000		
946.500 COMPUTER MAINTENANCE	7,417	10,000	10,000	9,035	0	10,000		
946.501 WEBSITE	2,446	3,500	3,500	10	0	2,500		
947.000 PRINTING	907	2,000	2,000	593	0	1,500		
947.100 OTHER PRINTING	3,136	3,500	3,500	700	0	2,500		
948.000 ADVERTISING (JOB POSTINGS)	594	500	500	0	0	250		
949.110 ADVERTISING - LEGAL	2,890	5,000	5,000	2,851	0	5,000		
949.210 ELECTION EXPENSE	7,107	6,807	6,807	5,751	0	6,000		
951.000 OFFICE SUPPLIES	2,915	1,800	1,800	1,830	0	2,500		
952.100 GASOLINE	408	200	200	200	0	300		
952.101 OIL & FILTERS	0	0	0	0	0			
952.300 UNIFORMS & GEAR	0	100	100	0	0	250		
952.410 CLEANING SUPPLIES	0	0	0	0	0			
954.000 DUES & SUBSCRIPTIONS	2,763	4,000	4,000	2,640	0	4,000		
964.000 OFFICE & BLDG EQUIP (NEW)	4,598	4,000	4,000	0	0	2,500		
964.010 BLDG FURNITURE	3,040	2,000	2,000	0	0	1,500		
999.000 MISCELLANEOUS	1,027	2,000	2,000	1,658	0	2,000		
OTHER GENERAL GOVERNMENT	143,857	168,858	168,858	136,434	0	174,016	0	0
Dept: 000.521 PUBLIC SAFETY - LAW								
911.003 CHIEF'S SALARY	49,676	31,750	31,750	11,023	0	72,242		
912.000 SALARIES	835	0	0	0	0			
912.102 OFFICERS SALARY	353,898	306,595	306,595	285,869	0	404,896		
912.201 CLERK'S SALARY	25,680	27,516	27,516	23,345	0	29,979		
912.301 SCHOOL GUARD SALARY	3,645	3,500	3,500	2,930	0	4,320		
912.401 LIEUTENANT SALARY	0	0	0	0	0			

Kenneth City

	Prior Year Actual	Current Year		Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget				
8/31/2015							
Account Type:							
Fund: 001 - GENERAL FUND							
Expenditures							
Function:							
Dept: 000.521 PUBLIC SAFETY - LAW							
912.501 SERGEANTS SALARY	180,403	189,188	189,188	126,727	0	125,237	
914.000 OVERTIME	19,776	15,000	15,000	24,597	0	20,000	
914.200 COURT TIME PAY	3,976	4,500	4,500	3,009	0	4,500	
914.300 HOLIDAY PAY	23,426	23,278	23,278	17,335	0	20,169	
914.500 NIGHT DIFFERENTIAL PAY	6,610	7,280	7,280	4,855	0	10,920	
915.000 SALARY INCENTIVE PAY (AA-BA)	6,680	5,040	5,040	5,500	0	7,000	
921.000 SOCIAL SECURITY MATCHING	51,737	42,729	42,729	37,845	0	54,010	
922.000 EMPLOYEES PENSION FUND	116,656	111,021	111,021	86,336	0	143,714	
923.000 EMPLOYEES HEALTH INSURANCE	87,745	87,540	87,540	55,391	0	106,800	
925.000 UNEMPLOYMENT COMPENSATION	0	4,400	4,400	4,125	0		
931.000 STAFF TRAINING	0	0	0	0	0	500	
934.000 CONTRACTURAL SERVICES	34,125	41,500	41,500	31,088	0	35,000	
940.000 TRAVEL & MEETING EXPENSE	749	2,500	2,500	155	0	4,000	
941.000 COMMUNICATIONS - TELEPHONE	5,219	4,000	4,000	4,353	0	4,000	
941.100 COMMUNICATIONS - CELL/LAPTOPS	3,856	4,213	4,213	2,879	0	6,250	
941.200 POSTAGE, FREIGHT ETC	516	500	500	402	0	500	
946.100 REPAIRS VEHICLES	3,987	3,500	3,500	4,953	0	7,500	
946.200 REPAIRS & MAINTENANCE - EQUIP	1,395	1,000	1,000	447	0	1,000	
946.201 REPAIRS & MAINTENANCE - RADAR	391	500	500	246	0	2,400	
946.300 REPAIRS RADIO	897	1,000	1,000	0	0	1,000	
946.400 VEHICLE EQUIP CERT & CHECKS	563	500	500	504	0	1,200	
946.500 COMPUTER MAINTENANCE	7,926	4,000	4,000	4,995	0	4,000	
947.000 PRINTING	254	500	500	1,387	0	750	
948.000 ADVERTISING (JOB POSTINGS)	150	0	0	0	0		
948.001 PUBLIC RELATIONS MATERIAL	0	0	0	0	0	500	
949.500 APPLICANT SCREENING	409	1,000	1,000	384	0	1,000	
949.600 PRISONER EXPENSE	1,140	500	500	520	0	500	
951.000 OFFICE SUPPLIES	757	1,000	1,000	736	0	1,200	
952.100 GASOLINE	34,574	27,500	27,500	12,264	0	27,500	
952.101 OIL & FILTERS	368	500	500	318	0	1,500	
952.200 TIRES & BATTERIES	2,457	3,000	3,000	3,462	0	3,000	
952.300 UNIFORMS & GEAR	6,787	5,000	5,000	6,737	0	5,000	
952.411 CAMERA, FILM, EQUIP, ETC	0	0	0	0	0	500	
952.500 AMMUNITION	2,790	3,000	3,000	406	0	3,000	
952.600 UNIFORM CLEANING	1,860	0	0	85	0	500	
952.700 CRIME INVESTIGATION SUPPLIES	1,282	1,000	1,000	1,113	0	1,200	

## BUDGET WORKSHEET

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Kenneth City

	Prior Year Actual	Current Year		Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget				
8/31/2015							
Type:							
Fund: 001 - GENERAL FUND							
Expenditures							
Function:							
Dept: 000.521 PUBLIC SAFETY - LAW							
952.800 PERSONAL PROPERTY REPLACEMENT	53	100	100	0	0	100	
954.000 DUES & SUBSCRIPTIONS	315	500	500	179	0	500	
964.000 OFFICE & BLDG EQUIP (NEW)	20	0	0	1,060	0	2,500	
964.010 BLDG FURNITURE	0	2,000	2,000	0	0		
964.300 OTHER NEW EQUIPMENT	1,043	5,000	5,000	2,032	0	4,000	
980.300 POLICE DEPT GRANTS	0	0	0	0	0		
999.000 MISCELLANEOUS	2,218	2,500	2,500	1,729	0	2,500	
PUBLIC SAFETY - LAW ENFORCEMEN	1,046,844	975,650	975,650	771,321	0	1,126,887	0
Dept: 000.522 PUBLIC SAFETY - FIRE CONTROL							
934.000 CONTRACTURAL SERVICES	236,594	251,898	251,898	203,711	0	259,456	
PUBLIC SAFETY - FIRE CONTROL	236,594	251,898	251,898	203,711	0	259,456	0
Dept: 000.524 PROTECTIVE INSPECTION							
934.000 CONTRACTURAL SERVICES	73,748	77,443	77,443	63,791	0	80,541	
946.500 COMPUTER MAINTENANCE	114	2,000	2,000	886	0	2,400	
946.600 COMPUTER SOFTWARE	1,329	2,000	2,000	2,400	0	1,000	
00 PRINTING	87	0	0	554	0	250	
951.000 OFFICE SUPPLIES	207	200	200	75	0	200	
999.000 MISCELLANEOUS	0	100	100	0	0	3,500	
PROTECTIVE INSPECTION	75,485	81,743	81,743	67,706	0	87,891	0
Dept: 000.525 EMERGENCY & DISASTER RELIEF							
983.000 DISASTER PREPAREDNESS AIDS	0	0	0	0	0		
EMERGENCY & DISASTER RELIEF	0	0	0	0	0	0	0
Dept: 000.534 GARBAGE/SOLID WASTE SERVICE							
900.000 TRASH COLLECTION	0	0	0	0	0		
900.210 RECYCLING GRANT	5,399	0	0	0	0	3,850	
GARBAGE/SOLID WASTE SERVICE	5,399	0	0	0	0	3,850	0
Dept: 000.541 TRANSPORTATION-DEPT.PUBLIC							
912.000 SALARIES	6,588	0	0	480	0		
912.104 DPW FOREMAN	39,520	42,729	42,729	29,762	0	44,259	
912.202 DPW SALARIES	45,194	61,015	61,015	48,249	0	63,003	
914.000 OVERTIME	0	0	0	0	0		
921.000 SOCIAL SECURITY MATCHING	6,606	7,936	7,936	5,047	0	8,556	
922.000 EMPLOYEES PENSION FUND	6,783	8,298	8,298	3,111	0	13,422	
923.000 EMPLOYEES HEALTH INSURANCE	16,435	23,975	23,975	12,674	0	24,702	
00 STAFF TRAINING	0	0	0	0	0	1,000	
934.100 STREET SWEEPING	5,032	4,800	4,800	3,594	0	4,800	
934.200 GROUNDS/LAKE MAINTENANCE	2,300	12,500	12,500	3,915	0	8,500	



Kenneth City

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
8/31/2015								
Account Type:								
Fund: 001 - GENERAL FUND								
Expenditures								
Function:								
Dept: 000.541 TRANSPORTATION-DEPT.PUBLIC								
940.000 TRAVEL & MEETING EXPENSE	0	0	0	0	0			
941.100 COMMUNICATIONS - CELL/LAPTOPS	0	0	0	0	0	900		
943.100 ELECTRICITY	812	800	800	596	0	850		
943.110 STREET LIGHTING	46,323	50,250	50,250	35,851	0	68,500		
943.200 WATER & SEWER	368	400	400	286	0	400		
943.210 TRAFFIC LIGHTS & MAINTENANCE	21,074	25,000	25,000	22,940	0	25,000		
946.000 REPAIRS & MAINT - BLDG	6,411	5,000	5,000	2,500	0	5,000		
946.100 REPAIRS VEHICLES	277	750	750	374	0	2,000		
946.200 REPAIRS & MAINTENANCE - EQUIP	3,435	3,500	3,500	3,426	0	5,000		
946.500 COMPUTER MAINTENANCE	0	1,000	1,000	0	0	1,000		
947.000 PRINTING	0	0	0	0	0			
948.000 ADVERTISING (JOB POSTINGS)	175	0	0	0	0			
951.000 OFFICE SUPPLIES	0	0	0	0	0			
952.100 GASOLINE	4,194	4,000	4,000	1,464	0	4,000		
952.101 OIL & FILTERS	128	150	150	45	0	300		
952.200 TIRES & BATTERIES	1,016	1,500	1,500	1,237	0	2,500		
952.300 UNIFORMS & GEAR	517	500	500	388	0	750		
952.400 SMALL TOOLS	491	750	750	297	0	1,000		
952.410 CLEANING SUPPLIES	2,435	2,000	2,000	1,825	0	2,000		
952.440 MINOR MATERIALS	333	250	250	112	0	500		
952.510 CHEMICALS	1,583	1,500	1,500	890	0	1,500		
953.000 ROAD MAT & SUPP MAINT & REPAIR	22	500	500	61	0	1,000		
954.000 DUES & SUBSCRIPTIONS	0	0	0	0	0			
963.100 STREET & TRAFFIC SIGNS	634	0	0	0	0			
963.200 TRAFFIC MARKING SUPPLIES	3	0	0	0	0			
963.300 STREET REPAIRS & IMP(MAJOR)	0	0	0	0	0			
963.400 DRAIN MAINT & IMPROVEMENTS	0	1,000	1,000	137	0	1,000		
964.200 NEW MACHINERY (OTHER)	474	500	500	1,099	0	3,500		
964.300 OTHER NEW EQUIPMENT	0	0	0	0	0			
999.000 MISCELLANEOUS	11,019	2,500	2,500	1,757	0	5,000		
TRANSPORTATION-DEPT.PUBLIC WKS	230,182	263,103	263,103	182,117	0	299,942	0	0
Dept: 000.569 OTHER HUMAN SERVICES								
982.100 NEIGHBORLY SENIOR SERVICE	2,000	2,000	2,000	0	0	2,000		
982.200 SPCA/MEOW NOW	250	250	250	250	0	500		
982.300 DIXIE HOLLINS HS	0	250	250	0	0	250		
982.400 STATION 16 TOYS FOR TOTS	200	200	200	200	0	200		

## BUDGET WORKSHEET

Kenneth City

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru August	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
8/31/2015								
Fund Type:								
Fund: 001 - GENERAL FUND								
Expenditures								
Function:								
OTHER HUMAN SERVICES	2,450	2,700	2,700	450	0	2,950	0	0
Dept: 000.571 CULTURE/RECREATION								
901.000 LIBRARY FEES	1,500	2,500	2,500	3,350	0	5,000		
CULTURE/RECREATION -LIBRARIES	1,500	2,500	2,500	3,350	0	5,000	0	0
Dept: 000.572 PARKS/ RECREATION/BUILDINGS								
943.100 ELECTRICITY	176	0	0	186	0	275		
946.000 REPAIRS & MAINT - BLDG	0	0	0	0	0			
949.001 RECREATION FEE REIMBURSEMENT	206	1,000	1,000	19	0	500		
952.300 UNIFORMS & GEAR	0	0	0	0	0			
952.410 CLEANING SUPPLIES	0	0	0	0	0			
963.010 MAINTENANCE - PARKS	1,668	4,000	4,000	420	0	2,000		
963.020 BEAUTIFICATION	0	5,000	5,000	230	0	2,500		
964.210 NEW EQUIPMENT	0	0	0	0	0			
PARKS/ RECREATION/BUILDINGS	2,050	10,000	10,000	855	0	5,275	0	0
Dept: 000.574 SPECIAL EVENTS								
900.100 GEN (COUNCIL MTG,COFFEE,ETC)	0	0	0	0	0			
900.200 FALL EVENTS	750	1,000	1,000	617	0	2,500		
900.400 HOLIDAY DECORATIONS	1,810	3,000	3,000	3,000	0	5,000		
900.500 VOLUNTEER APPRECIATION	0	0	0	0	0	500		
900.800 OTHER	250	2,000	2,000	2,107	0	3,500		
SPECIAL EVENTS	2,810	6,000	6,000	5,724	0	11,500	0	0
Dept: 000.589 UNALLOCATED FUNDS								
900.220 CONTINGENCY	0	25,000	25,000	750	0	25,000		
UNALLOCATED FUNDS	0	25,000	25,000	750	0	25,000	0	0
Function:	2,099,189	2,109,563	2,109,563	1,637,551	0	2,430,303	0	0
Total Expenditures	2,099,189	2,109,563	2,109,563	1,637,551	0	2,430,303	0	0
	-2,099,189	-2,109,563	-2,109,563	-1,637,551	0	-2,430,303	0	0
Grand Total:	-2,099,189	-2,109,563	-2,109,563	-1,637,551	0	-2,430,303	0	0

# **Red Light Camera Fund**

**Town of Kenneth City, FL**  
**FY 2015/2016**  
**Beautification Fund (ATS - Red Light Camera Proceeds) Worksheet**  
**7/20/2015**

<b>Account Description</b>	<b>FY 2015</b>	<b>FY 2016</b>
Beginning RLC Reserves	640,631	0
ATS Revenue (Projected)		60,000
Amount Borrowed from RLC Reserve		359,916

<b>Total Funding</b>	<b>640,631</b>	<b>419,916</b>
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<b>Project Description</b>	<b>FY 2015</b>	<b>FY 2016</b>
1. 54th Ave Medians	126,052	
2. 54th Ave Decorative Streetlights	36,936	
3. Public Services Wall Mural	1,181	
4. Façade Grants	15,000	15,000
5. Free Library Book Boxes	225	
6. Town Signage	10,000	30,000
7. 46th Ave Decorative Streetlights		55,000
8. Spray Park - Ernst Park Renovations		125,000
9. Walking Paths		15,000
10. Baseball Field Modernization		25,000
11. Town Hall Parking Expansion		115,000
12. Tennis & Basketball Court Covers		tbd
13. Tennis & Basketball Court Renovations		tbd
14. Bus Shelters - 54th Ave. North		tbd
15. Pedestrian Stamped Crosswalks - 54th & 58th/62nd Intersections		tbd
16. Lake Thomas Dock/Boardwalk		tbd
17. ATS Expenses		39,916

<b>Account Total</b>	<b>189,394</b>	<b>419,916</b>
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<b>Funding Over/(Under)</b>	<b>451,237</b>	<b>31,321</b>
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<b>Cummulative Balance</b>	<b>451,237</b>	<b>31,321</b>
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## BUDGET WORKSHEET

Page: 1  
7/24/2015  
1:00 pm

Kenneth City

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
7/31/2015								
Type: 100 SPECIAL REVENUE FUNDS								
Fund: 100 - RED LIGHT CAMERA FUND								
Revenues								
Dept: 000.000								
351.900 RED LIGHT CAMERA'S	709,997	1,134,099	1,134,099	613,258	0	60,000		
389.000 BORROWED FROM RESERVE	0	0	0	0	0	359,916		
Total Revenues	709,997	1,134,099	1,134,099	613,258	0	419,916	0	0
SPECIAL REVENUE FUNDS	709,997	1,134,099	1,134,099	613,258	0	419,916	0	0
Grand Total:	709,997	1,134,099	1,134,099	613,258	0	419,916	0	0

## BUDGET WORKSHEET

Kenneth City

Page: 1  
7/24/2015  
2:33 pm

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru July	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
7/31/2015								
Fund Type: 100 SPECIAL REVENUE FUNDS								
Fund: 100 - RED LIGHT CAMERA FUND								
Expenditures								
Dept: 000.000								
931.200 EXTRAORDINARY LEGAL FEES	2,279	3,000	3,000	4,774	0	5,000		
949.201 ATS EXPENSE	385,289	348,721	348,721	297,208	0	12,000		
949.202 RED LIGHT CAMERA STATE EXP	343,200	333,478	333,478	292,907	0	21,200		
949.203 REFUNDS	0	500	500	153	0	316		
949.204 REVITALIZATION	398	445,000	445,000	166,071	0	380,000		
949.205 MAGISTRATE RLC	1,450	2,400	2,400	1,950	0	900		
949.206 BAILIFFS RLC	677	1,000	1,000	447	0	500		
949.207 CLERK RLC	0	0	0	0	0			
964.300 OTHER NEW EQUIPMENT	699	0	0	0	0			
Dept: 000.000	733,992	1,134,099	1,134,099	763,510	0	419,916	0	0
Dept: 000.514 LEGAL COUNSEL								
931.200 EXTRAORDINARY LEGAL FEES	4,162	0	0	0	0			
LEGAL COUNSEL	4,162	0	0	0	0	0	0	0
Total Expenditures	738,154	1,134,099	1,134,099	763,510	0	419,916	0	0
SPECIAL REVENUE FUNDS	-738,154	-1,134,099	-1,134,099	-763,510	0	-419,916	0	0
Grand Total:	-738,154	-1,134,099	-1,134,099	-763,510	0	-419,916	0	0

# **Capital Improvement Fund**

- **Resolution 15-03**

**Town of Kenneth City, FL**  
**FY 2015/2016**  
**Capital Improvement Program Worksheets**  
**7/31/2015**

Account Description (Revenues)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Beginning Fund Balance	344,334	2,268,212	1,598,208	1,660,204	2,002,200
Transfers In (Resolution 15-03)	2,214,203				
Local Option Sales Tax (Penny)	382,644	491,996	491,996	491,996	491,996
Southwest FL Water Mgmt. Dist. Co-op Funding Reimbursement	650,000				
<b>Total Funding</b>	<b>3,591,181</b>	<b>2,760,208</b>	<b>2,090,204</b>	<b>2,152,200</b>	<b>2,494,196</b>
Project Description (Expenses)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Joe's Creek Drainage Improvements	1,157,769				
Public Services Bldg Renovations		400,000			
Police Department Renovations	150,000	150,000			
Ernst Park Renovations (a.k.a. Community Hall Park)		350,000			
Schleck Park Renovations (a.k.a. Gazebo Park)			350,000		
Annual Street Resurfacing		40,000	50,000	50,000	50,000
ual Street Signage Replacement	5,000	10,000	5,000	5,000	5,000
46th Ave Decorative Streetlights		45,000			
Storm Drain Replacement		40,000	25,000	25,000	25,000
Commercial Mower (Joe's Creek Swale)	5,200				
Town Hall HVAC Replacement	5,000	5,000			
Police Department Cruisers		65,000		70,000	
Town Hall Server Replacement		21,000			
Public Services 3/4 Ton Truck		25,000			
Police Department Capital Equip.		8,500			
Other Police Department Bldg Equip.		2,500			
<b>Account Total</b>	<b>1,322,969</b>	<b>1,162,000</b>	<b>430,000</b>	<b>150,000</b>	<b>80,000</b>
<b>Total All Accounts</b>	<b>1,322,969</b>	<b>1,162,000</b>	<b>430,000</b>	<b>150,000</b>	<b>80,000</b>
<b>Funding Over/(Under)</b>	<b>2,268,212</b>	<b>1,598,208</b>	<b>1,660,204</b>	<b>2,002,200</b>	<b>2,414,196</b>
<b>Capital Fund Reserve Balance</b>	<b>2,268,212</b>	<b>1,598,208</b>	<b>1,660,204</b>	<b>2,002,200</b>	<b>2,414,196</b>

Note: This spreadsheet reflects 5 years of projects, while the FY15 budget reflects revenues expenditures for the fiscal year only.



Month: 7/31/2015	Prior Year	Original	Amended	Current Year Actual Thru	Estimated	(6)	(7)	(8)
	Actual	Budget	Budget	July	Total	Requested	Recommended	Adopted
Type: 300 CAPITAL PROJECTS FUND								
Fund: 300 - CAPITAL PROJECTS FUND								
Revenues								
Function:								
Dept: 000.000								
312.600 INFRASTRUCTURE TAX	384,908	382,644	382,644	339,892	0	491,996		
331.204 PARK GRANT	0	0	0	0	0			
331.350 STORMWATER GRANT	0	650,000	650,000	0	0			
338.000 FROM OTHER LOCAL UNIT	0	0	0	109,308	0			
389.000 BORROWED FROM RESERVE	0	527,356	527,356	0	0	670,004		
Dept: 000.534 GARBAGE/SOLID WASTE SERVICE								
331.204 PARK GRANT	0	0	0	0	0			
Dept: 000.572 PARKS/ RECREATION/BUILDINGS								
331.204 PARK GRANT	0	0	0	0	0			
Function:	384,908	1,560,000	1,560,000	449,200	0	1,162,000	0	0
Total Revenues	384,908	1,560,000	1,560,000	449,200	0	1,162,000	0	0
CAPITAL PROJECTS FUND	384,908	1,560,000	1,560,000	449,200	0	1,162,000	0	0
Grand Total:	384,908	1,560,000	1,560,000	449,200	0	1,162,000	0	0

Month: 7/31/2015	Prior Year Actual	Original Budget	Amended Budget	Current Year		(6) Requested	(7) Recommended	(8) Adopted
				Actual Thru July	Estimated Total			
Type: 300 CAPITAL PROJECTS FUND								
Fund: 300 - CAPITAL PROJECTS FUND								
Expenditures								
Function:								
Dept: 000.519 OTHER GENERAL GOVERNMENT								
962.010 BLDG ADD & EXPANSION(INFRAS	5,000	0	0	4,167	0	26,000		
964.100 NEW VEHICLES	0	0	0	0	0			
Dept: 000.521 PUBLIC SAFETY - LAW								
962.010 BLDG ADD & EXPANSION(INFRAS	2,425	150,000	150,000	0	0	150,000		
964.000 OFFICE & BLDG EQUIP (NEW)	3,992	0	0	0	0	2,500		
964.001 NEW RADIOS	0	0	0	0	0			
964.100 NEW VEHICLES	63,628	0	0	0	0	65,000		
964.300 OTHER NEW EQUIPMENT	8,242	10,000	10,000	0	0	8,500		
Dept: 000.541 TRANSPORTATION-DEPT.PUBLIC								
943.120 STREET LIGHTING-INFRASTRUCTURE	0	0	0	0	0	45,000		
943.310 TRAFFIC CONTROL-INFRASTRUCTURE	0	0	0	0	0			
946.210 GASOLINE TANK INFRASTRUCTURE	0	0	0	0	0			
963.310 STREETS-INFRASTRUCTURE	1,950	45,000	45,000	5,578	0	50,000		
963.410 DRAINS - INFRASTRUCTURE	225,422	1,200,000	1,200,000	1,021,146	0	40,000		
964.100 NEW VEHICLES	0	0	0	0	0	25,000		
964.300 OTHER NEW EQUIPMENT	9,950	5,000	5,000	5,200	0			
Dept: 000.572 PARKS/ RECREATION/BUILDINGS								
962.010 BLDG ADD & EXPANSION(INFRAS	1,224	150,000	150,000	0	0	400,000		
963.000 INFRASTRUCTURE- P&R	0	0	0	0	0	350,000		
964.100 NEW VEHICLES	0	0	0	0	0			
Function:	321,833	1,560,000	1,560,000	1,036,091	0	1,162,000	0	0
Total Expenditures	321,833	1,560,000	1,560,000	1,036,091	0	1,162,000	0	0
CAPITAL PROJECTS FUND	-321,833	-1,560,000	-1,560,000	-1,036,091	0	-1,162,000	0	0
Grand Total:	-321,833	-1,560,000	-1,560,000	-1,036,091	0	-1,162,000	0	0

**RESOLUTION NO. 15-03**

**A RESOLUTION OF THE TOWN OF KENNETH CITY, FLORIDA,  
REVISING THE BUDGET FOR THE FISCAL YEAR BEGINNING  
OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015;  
AUTHORIZING THE TOWN CLERK TO REVISE THE EXISTING  
BUDGET.**

**WHEREAS**, the Town Council of the Town of Kenneth City has approved a municipal budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 (the "Budget"); and

**WHEREAS**, the Town Council of the Town of Kenneth City desires to amend the Budget in the manner set forth below;

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Kenneth City, Florida that the Budget be revised in the following manner based on review of the Budget and based on auditor recommendations:

Section 1. The Town Council of the Town of Kenneth City, Florida has hereby revised the existing Budget for Fiscal Year 2014/2015 in accordance with the balances established by the audit for the fiscal year ending September 30, 2014. This is to be accomplished by the addition of the category "Other Financing Sources" to include a "Transfer Out" of the General Fund and a "Transfer In" to the Capital Projects Fund in the amount of \$2,214,203.00.

Section 2. This Resolution shall become effective immediately upon adoption by the Town Council.

**PASSED AND ADOPTED** by the Town of Kenneth City Town Council this 10th day of June, 2015.

  
Wanda Dudley, Mayor

**ATTEST:**

  
Susan L. Scroggins CMC, Town Clerk

# **Salary Analyses**

- **Independent and PASS Police**



1539 Coppersmith Court, Lutz, FL 33559 - Phone: (813) 817-3974 - johndaly@ciconsulting.us

July 20, 2015

Town of Kenneth City  
City Hall  
6000 54th Ave  
Kenneth City, Florida 33709  
Attn: Matthew Campbell, Town Manager

Dear Mr. Campbell,

Enclosed is a brief summary reporting compensation comparisons of seven current and one vacant position that you requested I analyze in comparison with pay provided to cities in your local labor market as well as similar sized municipalities across Florida.

As you will see when reviewing this information, the analyzed Kenneth City positions are well below market when compared to salaries provided within sampled cities. This is particularly the case when comparing pay for these Kenneth City positions with pay provided to similar positions within your local labor market.

Please do not hesitate to contact me should you wish to speak further about these findings, or if I can be of assistance in other management related issues facing the Town of Kenneth City.

Creative Insights Corporation and I thank you for the opportunity to work with the Town of Kenneth City and its staff.

Sincerely yours,

John

John L. Daly, PhD, President  
Creative Insights Corporation

{Electronically submitted with Report and Summary – July 20, 2015}

### ***Town of Kenneth City 2015 Pay Analysis - Summary and Findings***

In April 2015, the Town of Kenneth City contracted Creative Insights Corporation to conduct a pay analysis of seven current, and one vacant, positions within its town government. The results of its study are provided below. Creative Insights Corporation, established in 1996, has conducted numerous compensation studies for more than 25 Florida cities and counties. It prides itself on providing unbiased compensation assessments for its clients.

Kenneth City's request is timely, as many Florida cities that curtailed adjustments during the economic downturn of 2008 – 2012 are now seeking to "catch up" within their labor markets. In Kenneth City's case, ensuring competitive pay is essential, especially given the increasing cost of living for housing, food, gasoline, auto and medical insurance, utilities and other related living expenses. Pinellas County, in particular, has witnessed sharp increases in all of these expenses over the past five to seven years. Competitive pay is warranted also as many of Kenneth City employees serve in multiple roles in their occupational duties, requiring a multitude of skills not necessary by others in similar positions in larger area municipalities. It is also essential for Kenneth City to protect its human capital. To do otherwise is to subsidize other area governments' training, development and replacement costs, should they hire Kenneth City employees, who leave principally due to less than competitive compensation. Kenneth City leaders should keep in mind that the initial and ongoing training and developmental costs of its workforce may cost more to replace than will providing equity in compensation to existing employees. It makes little economic sense, given the costs associated in recruiting, hiring and retraining new employees, when existing employees exhibit exemplary performance and only consider leaving due to less than market value for their expertise.

Provided below are comparisons of the pay for Kenneth City positions as compared with mean (average) pay for comparator cities in the local labor market (see Table 1), state market (cities of equivalent size outside the local labor market, Table 2), and combined average comparisons for all cities

in the analysis. Five local municipalities (Gulfport, Indian Rocks Beach, Madeira Beach, Safety Harbor, and South Pasadena) and 10 state comparators with equivalent population sizes to Kenneth City were included in the analysis. Based on the analysis, it is my expert opinion that most of these positions are well below market value and warrant adjustments to bring them back into a competitive stance. This is especially the case based on local labor market findings. I would recommend reconsideration of pay for these positions in order to maintain pay equity with the local market and to protect Kenneth City's workforce human capital investment. To do otherwise is to expect, in the near term, a potential for losses of existing talented and dedicated public servants to other area municipalities.

		Current Salary	Local Labor Market Avg Pay	% Above (Below) Local Labor Market Pay	Current Salary Compared with Local Average
TABLE 1: Position (LLM)		DOH			
Administrative Assistant	8/14/2014	\$26,458	\$37,021	-29%	(10,563)
Deputy Town Clerk	2/22/2010	\$32,367	\$42,978	-25%	(10,611)
Police Chief	Vacant	---	\$90,728	---	#VALUE!
Public Service Supervisor	10/7/2014	\$40,000	\$52,777	-24%	(12,777)
Town Clerk	4/10/1996	\$44,995	\$73,153	-38%	(28,158)
Town Manager	3/3/2014	\$81,000	\$112,332	-28%	(31,332)
Worker I	10/27/2014	\$27,560	\$32,667	-16%	(5,107)
Worker II	8/23/1995	\$33,228	\$34,768	-4%	(1,540)

		Current Salary	State Market Avg Pay	% Above (Below) State Market Average Pay	Current Salary Compared with State Average
TABLE 2: Position (State)		DOH			
Administrative Assistant	8/14/2014	\$26,458	\$31,115	-15%	(4,657)
Deputy Town Clerk	2/22/2010	\$32,367	\$36,938	-12%	(4,571)
Police Chief	Vacant	---	\$64,099	---	#VALUE!
Public Service Supervisor	10/7/2014	\$40,000	\$41,784	-4%	(1,784)
Town Clerk	4/10/1996	\$44,995	\$56,088	-20%	(11,093)
Town Manager	3/3/2014	\$81,000	\$91,721	-12%	(10,721)
Worker I	10/27/2014	\$27,560	\$25,348	9%	2,212
Worker II	8/23/1995	\$33,228	\$30,684	8%	2,544

		Current Salary	Overall Market Average Pay	% Above (Below) Overall Market Average Pay	Current Salary Compared with Overall Average
TABLE 3: Position (Overall)		DOH			
Administrative Assistant	8/14/2014	\$26,458	\$33,224	-20%	(6,766)
Deputy Town Clerk	2/22/2010	\$32,367	\$39,455	-18%	(7,088)
Police Chief	Vacant	---	\$75,749	---	#VALUE!
Public Service Supervisor	10/7/2014	\$40,000	\$45,710	-12%	(5,710)
Town Clerk	4/10/1996	\$44,995	\$61,777	-27%	(16,782)
Town Manager	3/3/2014	\$81,000	\$98,591	-18%	(17,591)
Worker I	10/27/2014	\$27,560	\$27,962	-1%	(402)
Worker II	8/23/1995	\$33,228	\$32,255	3%	973



DRAFT

Town of Kenneth City  
Pay and Classification Plan

Job Class Title	Current Salary	MIN	MID	MAX
<b>Charter Officers</b>				
TOWN MANAGER	81,000			
TOWN CLERK	44,995	58,522	73,153	87,784
<b>Employees</b>				
POLICE CHIEF		72,582	90,728	108,874
DEPUTY CLERK	32,367	34,382	42,978	51,574
PUBLIC SERVICES SUPERVISOR	40,000	42,222	52,777	63,332
PUBLIC SERVICES WORKER II	33,228	27,814	34,768	41,722
PUBLIC SERVICES WORKER I	27,560	26,134	32,667	39,200
ADMINISTRATIVE ASSISTANT	26,458	29,617	37,021	44,425

Approval: \_\_\_\_\_  
Town Clerk

Approval: \_\_\_\_\_  
Town Manager

Effective Date: October 1, 2015

Original Adoption:

**Pineallas Police Standards Council**  
**FEBRUARY 2015**  
**Law Enforcement Salary Survey**

AGENCY	Officer		Corporal		Detective		Sergeant		Lieutenant		Captain		Major		Asst./Dep. Chief		Agency Head	
	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max	Min	Max
1. Bellair	\$ 46,186	\$ 69,186	N/A	N/A	\$ 46,186	\$ 69,186	N/A	N/A	\$ 44,574	\$ 105,275	N/A	N/A	N/A	N/A	N/A	N/A	\$ 44,574	\$ 105,275
3. Clearwater	\$ 45,583	\$ 67,507	\$ 47,862	\$ 70,882	\$ 47,862	\$ 70,882	\$ 62,235	\$ 81,897	\$ 75,498	\$ 95,566	N/A	N/A	\$ 67,982	\$ 105,411	\$ 74,805	\$ 116,265	\$ 84,099	\$ 130,619
2. Gulfport	\$ 45,859	\$ 65,475	N/A	N/A	\$ 48,152	\$ 68,749	\$ 56,566	\$ 80,640	\$ 68,480	\$ 86,324	N/A	N/A	N/A	N/A	N/A	N/A	\$ 96,757	\$ 96,757
10. Indian Shores	\$ 36,258	\$ 55,447	N/A	N/A	\$ 40,107	\$ 58,219	\$ 41,318	\$ 58,882	N/A	N/A	ment	N/A	N/A	N/A	N/A	N/A	\$ 79,848	ment
11. Kenneth City	\$ 35,380	\$ 64,175	\$ 37,127	\$ 67,363	N/A	N/A	\$ 38,885	\$ 70,692	N/A	N/A	N/A	N/A	\$ 75,130	\$ 93,038	\$ 82,058	\$ 102,586	\$ 94,156	\$ 131,794
8. Largo	\$ 43,014	\$ 65,476	N/A	N/A	\$ 43,014	\$ 65,476	\$ 68,789	\$ 79,851	\$ 70,346	\$ 85,738	N/A	N/A	N/A	N/A	N/A	N/A	\$ 61,800	\$ 70,040
4. Pinellas Sheriff	\$ 45,500	\$ 70,822	\$ 48,100	\$ 73,222	\$ 47,500	\$ 72,822	\$ 71,000	\$ 81,857	\$ 82,000	\$ 95,468	N/A	\$ 104,978	N/A	\$ 132,000	\$ 145,000	\$ 155,000	\$ 134,039	\$ 164,573
Pinellas Park	\$ 41,787	\$ 63,873	\$ 45,859	\$ 70,097	\$ 45,573	\$ 68,786	\$ 58,298	\$ 78,749	\$ 67,137	\$ 102,158	\$ 77,859	\$ 111,471	N/A	N/A	\$ 79,805	\$ 121,433	\$ 88,090	\$ 114,902
5. St. Petersburg	\$ 45,381	\$ 70,946	N/A	N/A	N/A	N/A	\$ 71,180	\$ 84,100	\$ 84,143	\$ 97,700	N/A	N/A	\$ 99,650	\$ 104,324	\$ 113,466	\$ 122,768	\$ 78,201	\$ 110,481
9. St. Petersburg Police	\$ 40,976	\$ 60,466	N/A	N/A	N/A	N/A	\$ 48,586	\$ 73,174	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 68,576	\$ 110,481
6. Tarpon Springs	\$ 45,000	\$ 67,026	\$ 47,250	\$ 70,379	\$ 45,000	\$ 67,026	\$ 68,500	\$ 81,479	N/A	N/A	\$ 62,202	\$ 100,208	N/A	N/A	N/A	N/A	\$ 77,241	\$ 115,861
7. Treasure Island	\$ 44,435	\$ 70,450	\$ 46,656	\$ 73,972	\$ 62,841	\$ 78,935	\$ 82,841	\$ 78,935	\$ 81,105	\$ 91,658	N/A	N/A	N/A	N/A	N/A	N/A	\$ 115,861	\$ 115,861
9. USF at St. Pete.	\$ 42,000	\$ 48,330	N/A	N/A	N/A	N/A	\$ 62,675	\$ 58,658	N/A	\$ 76,702	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 83,000
2015 Mean:	\$ 43,110	\$ 65,888	\$ 45,476	\$ 70,989	\$ 47,357	\$ 68,876	\$ 58,928	\$ 77,378	\$ 69,160	\$ 94,986	\$ 68,239	\$ 105,552	\$ 80,921	\$ 101,175	\$ 99,028	\$ 123,608	\$ 82,127	\$ 120,073
2014 Mean:	\$ 42,789	\$ 64,537	\$ 45,476	\$ 70,989	\$ 47,357	\$ 68,876	\$ 58,405	\$ 75,818	\$ 69,160	\$ 92,954	\$ 68,239	\$ 105,552	\$ 80,921	\$ 101,175	\$ 99,026	\$ 123,608	\$ 82,127	\$ 117,817
Change to Mean:	\$ 320	\$ 1,351	\$ -	\$ -	\$ -	\$ -	\$ 521	\$ 1,560	\$ -	\$ 2,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,256
% Change to Mean:	0.7%	2.1%	0.0%	0.0%	0.0%	0.0%	0.9%	2.1%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%

Notes: This survey does not include cost of benefits or account for length of service needed to reach top pay in any rank. Changes to the mean salaries, while mostly the result of pay increases to incumbents, may also reflect an employer broadening or narrowing the salary range for a particular titled position, or an individual employer creating or eliminating a certain rank or assignment within their agency since the prior survey. Pay rates for "Detective" are usually for an assignment rather than a permanent change of rank or job classification and there may or may not be a pay differential. Likewise, pay rates for "Corporal" may be an assignment rather than a permanent rank, or may be referred to as "Senior Police Officer" or "Master Patrol Officer" in some agencies. Amounts shown are base-pay and do not include overtime pay, shift differentials, stand-by pay, special or off-duty detail pay, or other allowances paid in many positions below the rank of Captain. In addition, many agencies will now hire new officers above minimum pay step if they have prior experience as an officer.

Educational Incentive Pay: In addition to the salaries shown above, officers are eligible to receive regular monthly payments based on their educational and training achievements. The annual amounts of these incentives are: \$360 for an Associates Degree, \$560 for a Bachelor's Degree - up to a total of \$1,560 for a combination of college education and special training.

# **Independent Healthcare Market Analysis**



**WALLACE WELCH & WILLINGHAM INC.**  
INSURANCE AND RISK MANAGEMENT SINCE 1925

July 22, 2015

Matthew Campbell  
Town Manager  
City of Kenneth City

Re: Medical coverage RFP

Dear Mr. Campbell

Thank you for the opportunity to work with the City of Kenneth City to conduct a review of your current plans and to conduct a marketing effort for your organization.

As we have discussed, Wallace Welch & Willingham is an insurance agency based in St. Petersburg and we are currently celebrating our 90<sup>th</sup> anniversary. We are a diverse agency, with 3 main departments that specialize in their own practice specialties: Personal Lines, Commercial Insurance, and Employee Benefits. I am an Advisor in the Employee Benefits Division, Assistant Vice President, and one of the agency's Shareholders.

As an Employee Benefits Advisor, I work with many types of clients in the Tampa/St. Petersburg area. Over the years I have gravitated toward a specialty in the area of Non-Profit groups, Municipalities and Federal Contractors. Frequently with these types of organizations, we are asked to participate in an RFP process which has several specific requirements to meet in order to satisfy RFP guidelines. As you know, one of our clients nearby is the City of Treasure Island.

Several weeks ago we delivered to you the results from our marketing efforts. Our process is to solicit bids from every major carrier available attempting to match up to your existing benefit plans. We also reviewed some benchmark industry standards to show you as alternates. Unfortunately, there were no competitive offers from any of the major medical providers in our area and the recommendation was that you stay with your current medical plans.

Please accept this letter as documentation that we covered every vendor available in the local market to determine what you have available to you, and to satisfy the strict guidelines of the public bid RFP process.

Best regards,

Michael Hayes  
Employee Benefit Advisor

# **Budget Glossary**

## Town of Kenneth City FY 2015-16 Budget Glossary

<b>Ad Valorem Tax</b>	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). This is also known as property tax.
<b>Assessed Value</b>	Dollar value given to real estate, utilities and personal property, on which taxes are levied.
<b>Assets</b>	Resources owned or held which have monetary value.
<b>Attrition</b>	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
<b>Authorized Positions</b>	Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.
<b>Balance Sheet</b>	The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date.
<b>Balanced Budget</b>	A budget in which estimated revenues equal estimated expenditures.
<b>Budget</b>	Financial plan consisting of estimated revenues and expenditures (and purposes) for a specified time. The operating budget provides for direct services and support functions of the Town (e.g. Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the Town's infrastructure and facilities, and utilizes long-term financing instruments as well as operating revenues.
<b>Budget Amendment</b>	Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Council approval.
<b>Budget Calendar</b>	The schedule of key dates which a government follows in the preparation and adoption of the budget.
<b>Capital Expenditures</b>	An expenditure which leads to the acquisition of a physical asset with a cost of at least five hundred dollars (up to \$25,000), with a useful life of at least one year.
<b>Capital Improvement Project Budget</b>	A long-range plan for the purchase or construction of physical assets such as buildings, streets and sewers. Capital Improvement Projects (CIP) cost in excess of \$25,000 and have a useful life of at least five years.
<b>Town Council</b>	Elected representatives that set policy, approve budget, determine ad valorem tax rates on property within Town limits, and evaluate job performance of Town Manager and Town Attorney.
<b>Town Manager</b>	The Town Manager is a professional administrator appointed by the Town Council and serves as chief executive officer. The Manager carries out policies determined by the Town Council.
<b>Consumer Price Index (CPI)</b>	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation. It tracks the prices of goods and services purchased by the average urban wage earner and average clerical worker. In this document the CPI is measured using 2000 as the base year at 100%. If consumers spend more real dollars to buy the same goods as in 2000, the CPI rises by the percentage of increase in price. The term for real dollar data that has been adjusted for inflation using the CPI is constant dollar. In 2014 it required \$137.48 to purchase the same amount of goods \$100.00 bought in 2000.

<b>Year:</b>	<b>2000</b>	<b>2005</b>	<b>2007</b>	<b>2010</b>	<b>2011</b>	<b>2013</b>	<b>2014</b>	<b>2015* June</b>
<b>CPI:</b>	<b>100.00</b>	<b>113.41</b>	<b>120.41</b>	<b>126.63</b>	<b>130.63</b>	<b>135.28</b>	<b>\$137.48</b>	<b>138.58</b>

<b>Contractual Services</b>	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
<b>Cost Center</b>	An organizational budget/operating unit within each Town department or program, i.e., Traffic Enforcement Unit is a cost center within the Police Department's Patrol program.
<b>Cost-of-Living Adjustment (COLA)</b>	An increase in salaries to offset the adverse effect of inflation on compensation.
<b>Debt</b>	An obligation resulting from the borrowing of money or the purchase of goods and services.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
<b>Demography (Demographics)</b>	The statistical study of human populations, especially as they relate to density, distribution, and vital statistics.
<b>Encumbrance</b>	An amount of money committed for the payment of goods and services not yet received.
<b>Expenditure</b>	Payment for goods and/or services provided.
<b>Expenditure Categories</b>	<p>Kenneth City's expenditure categories encompass the following:</p> <p><u>Personal Services:</u> Expenditures relating to personnel and associated costs (e.g., medical insurance, life insurance, pension, social security, workers' compensation, etc.).</p> <p><u>Operating Expenses:</u> Various costs incurred in the operation of a unit of government, including utility charges, office supplies, travel, postage, equipment rental, subscriptions, etc.</p> <p><u>Capital:</u> Expenditures for the acquisition of capital equipment, vehicles and machinery. These items have a cost exceeding \$1,000.</p> <p><u>Transfer:</u> Payments from one department or fund to another, generally for Capital Improvement Projects.</p>
<b>Fiscal Year (FY)</b>	Any consecutive twelve-month period designated as the official budget year, and at the end of which a government determines its financial position and results of operation. The city's fiscal year begins on October 1 and ends the next September 30.
<b>Franchise Taxes/Fees</b>	Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of public property.
<b>Fringe Benefits</b>	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security, retirement pension, medical, and life insurance plans.
<b>Full Time Equivalent (FTE)</b>	Term used to convert the part-time employee positions to equate to full-time positions by dividing the total annual hours worked of the part-time employee by the total annual hours worked by the full-time employee.

<b>Fund Accounting</b>	Accounts organized on the basis of funds and groups of accounts each of which is considered to be a separate reporting entity. The operations of each fund is accounted for by providing a separate set of self-balancing accounts which comprise its assets, liability, fund equity, revenues and expenditures. In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust & Agency.
<b>GASB</b>	Governmental Accounting Standards Board is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.
<b>General Fund</b>	Fund used to account for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
<b>General Fund Reserves</b>	Town Council policy requires that the unappropriated retained earnings of the General Fund be maintained. Rule of thumb is 6 – 12 months of operating expenses. Kenneth City has approximately nine (9) months in reserve currently.
<b>Governmental Funds</b>	Funds primarily used to account for tax-supported serves (as distinguished from those services supported primarily from user charges). The three governmental fund types in the Town of Kenneth City are the general, special revenue, and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.
<b>Homestead Exemption</b>	Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from property tax.
<b>Infrastructure</b>	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
<b>Infrastructure Tax</b>	The one-cent sales tax in Pinellas County approved by voters for two back-to-back ten year periods beginning in 1990. It may be spent only on capital infrastructure. It is also known as “Penny for Pinellas”.
<b>Interfund Transfers</b>	The movement of monies between funds of the same governmental entity.
<b>Intergovernmental Revenues</b>	A major revenue category that includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.
<b>Line Item</b>	The smallest expenditure detail provided in department budgets. The line item also is referred to as an “object”, with numerical “object codes” used to identify expenditures in the accounting system.
<b>Millage</b>	The tax rate on real property which generates ad valorem revenue. The millage rate is established annually and is based on \$1 per \$1,000 of taxable value.
<b>Operating Budget</b>	Plan of current expenditures and the proposed means of financing them. Operating expenditures include salaries, supplies, employee travel, postage, current debt service and transfer. (See Expenditure Categories)
<b>Ordinance</b>	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has



the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

<b>Penny for Pinellas</b>	Florida State Sales Tax was increased from 6% to 7% in Pinellas County effective in February 1990. Initially approved for ten years, it was approved by voters for another ten years and will remain in effect until 2010. This revenue may be used only for capital infrastructure and specific public safety vehicle expenditures. It is also known as Infrastructure Tax.
<b>Per Capita</b>	An average per person estimate of a given factor.
<b>Property Tax</b>	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as ad valorem tax.
<b>Resolution</b>	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
<b>Revenue</b>	Income received by the town. These are receipts, which increase a fund's financial resources. They exclude: debt issue proceeds, increases in liabilities and contributions of fund capital in Enterprise and Internal Services Funds.
<b>Rolled-Back Rate</b>	The millage rate which when applied to the tax base, would generate prior year tax revenues less allowance for new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations and deletions.
<b>Millage Rate</b>	Rate used in calculating taxes based upon the value of property, expresses in mills per dollar of property value; a mill is equal to 0.1 percent.
<b>Special Assessment</b>	Compulsory contributions collected from the owners of property benefited by specific public improvements (paving, drainage, etc.) to defray costs of such improvements. Costs are apportioned according to the presumed relative benefits to the property.
<b>Surplus</b>	An excess of the assets of a fund over its liabilities and reserved equity.
<b>Tax</b>	Compulsory charge levied by a government to finance services performed for the common benefit.
<b>Taxable Value</b>	The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.
<b>Trend</b>	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period of time.
<b>TRIM Act</b>	The "Truth in Millage" Act, incorporated in Florida Statutes 200.065, requires that property owners be notified, by mail, of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the City, County, School Board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.
<b>Unappropriated</b>	Retained Earnings the funds remaining from prior years which are available for appropriation and expenditure in the current year; also referred to as Available (Undesignated) Fund Balance.
<b>Utility Tax</b>	A tax levied by cities on the consumers on various utilities such as electricity, telephone, gas, water, etc.