

TOWN OF KENNETH CITY

BUDGET FY 2020 - 2021



**TOWN OF KENNETH CITY
BUDGET TABLE OF CONTENTS
FY 2020-2021**

SECTION	PAGES
1. <u>LETTER FROM THE TOWN MANAGER</u>	<u>1-3</u>
2. <u>KENNETH CITY'S MISSION, VISION, AND CORE VALUES</u>	<u>4-6</u>
3. <u>BUDGET GUIDE AND PROCESS</u>	<u>7-9</u>
4. <u>ORGANIZATIONAL CHART</u>	<u>10-11</u>
5. <u>BUDGET CALENDAR</u>	<u>12-13</u>
6. <u>TRIM NOTICE AND MILLAGE INFORMATION</u>	<u>14-23</u>
7. <u>BUDGET SUMMARY</u>	<u>24-25</u>
8. <u>GENERAL FUND REVENUES</u>	<u>26-29</u>
9. <u>GENERAL FUND EXPENDITURES</u>	<u>30-52</u>
10. <u>DETAIL OF GENERAL FUND EXPENSES</u>	<u>53-74</u>
11. <u>BEAUTIFICATION FUND</u>	<u>75-76</u>
12. <u>DETAIL OF BEAUTIFICATION EXPENSES</u>	<u>77-78</u>
13. <u>CAPITAL IMPROVEMENT PLAN (CIP)</u>	<u>79-81</u>
14. <u>DETAIL OF CIP EXPENSES</u>	<u>82-84</u>
15. <u>BUDGET GLOSSARY</u>	<u>85-91</u>

LETTER FROM THE TOWN MANAGER

FY 2020 - 2021



TOWN OF KENNETH CITY

A SAFE, FRIENDLY SMALL TOWN

6000 54th Avenue N., Kenneth City, FL 33709

Phone: (727) 498-4898 | Fax: (727) 498-8841

town57@kennethcityfl.org | www.kennethcityfl.org

October 1, 2020

Mayor and Town Council
Town of Kenneth City
6000 54th Avenue North
Kenneth City, Florida 33709

Dear Mayor and Council Members,

In accordance with Section 8.02 of the Town Charter, I herewith submit the adopted budget for Fiscal Year 2020-2021 (FY21). This budget is balanced in all funds and presents a comprehensive plan for the Town's spending activities for the coming fiscal year.

The General Fund recommended expenses total \$2,929,362, which represents an approximately 3.7 percent increase over the current year. The total budget, inclusive of Beautification (\$205,000) and Capital (\$2,132,000) funds totals \$5,266,362. The good news in this year's General Fund is that our property tax-assessed value is the highest of all 24 County municipalities, and is continuing to increase after years of decline. This means the gradual increase in property values over the last 5 years is directly attributed to the success of the Town Council and their leadership. The Town is becoming ever more efficient by hiring and retaining competent, skilled staff, and has continually focused on planning capital projects that have either been completed, or are scheduled for completion in the years ahead. All of these accomplishments are working together to strengthen the Town and its operations, and foster improved quality of life for our residents, business owners and visitors.

Over the last two years, the Town gradually increased its mill levy from 4.7592 to 5.4374, the first adjustments in over seven years. Although mill levy adjustments have been common in neighboring municipalities over the years, the Town has remained conservative in its financial outlook, but sought the millage adjustments to offset a continual need to borrow from reserves (even if just on paper) to balance our budget.

In the previous fiscal year (FY20), the Town, along with all other municipalities, has been faced with unprecedented economic times resulting from the COVID-19 pandemic. This event resulted in business and government shutdowns across the County, State and Country for approximately three months, with only essential staff reporting. Although the limited size of Kenneth City warranted a determination of all staff being classified as essential, the widespread shutdown impacted sales of goods and services statewide, that eventually impacted revenue sharing (aka State sales tax) proceeds that all municipalities rely on to fund their annual operating budgets. As a result, the State advised all municipalities to adjust their revenue projections for FY21, and FY20 to reflect 50 percent reductions in overall revenue for the months of April and May. Furthermore, building and permitting revenues were equally impacted during this period due to a number of projects being placed on hold until safe re-entry of contractor personnel could occur.

The Town's budget has been adjusted to offset the losses reflected within the previous fiscal year resulting from COVID-19, and further includes conservative FY21 revenue projections intended to offset a similar future shutdown, should it occur. In talking with other Managers, a shared sentiment exists regarding a true inability of accurately making future revenue projections due to the overall uncertainty of the pandemic. Therefore, staff has taken a more conservative approach to the Town's FY21 operating budget by making a number of changes to streamline operations, yet continue with maintaining existing service levels.

In order to potentially avoid future compression in Town wage categories, the FY21 General Fund Budget includes minimal cost of living adjustments (COLA), commensurate with providing 3 percent increases for staff making \$50K or less, an additional 0.5% increase to an existing 2% step increase for sworn police officers (by contract), and a 1% increase for employees making over \$50K annually. Similar to last year, no adjustments have been budgeted for the Town Manager. Although staff continues to monitor the Local Labor Market (LLM) to ensure compatibility of existing wages in relation to neighboring municipalities, the current pandemic and resulting revenue shortfall is limiting my comfort level with providing more significant increases.

Even amidst budget reductions to offset shortfall associated with the COVID-19 pandemic, the FY21 General Fund Budget uses \$386,266 of reserves to balance proposed expenses. It is important to note that use of reserves to balance proposed expenses very often only occurs on paper, as municipalities rarely spend 100% of every line item in their budgets. In our case, review of Town audits for the past four years reveals that our reserves have mostly, remained stable. The Town remains compliant with Florida League of Cities (FLC) recommendations of approximately 3 to 6 months of reserves be maintained in the general fund, which we currently have approximately 6 months, as reflected in the 2019 audit.

Based on the overall plan of the Town's forward progression, the FY21 Budget can be accomplished, as adopted. This budget will ultimately enable a continuation of 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,

A handwritten signature in blue ink, appearing to read "Matthew Campbell".

Matthew Campbell
Town Manager

MISSION, VISION, AND CORE VALUES

FY 2020 - 2021

TOWN OF KENNETH CITY

MISSION, VISION, AND CORE VALUES

MISSION

As the Town of Kenneth City we focus every day on enriching the lives of our citizens by creating an exceptional environment and providing exemplary services that enable our community to thrive and prosper.

VISION

The Town of Kenneth City is a town that has long been committed to controlling its own destiny as a distinct, sustainable, and sovereign municipality. Our town's sense of community is rooted in citizens who respect each other; in racial and socioeconomic diversity; and in pedestrian orientation. We believe our history and setting guide our future.

CORE VALUES

To achieve our mission and vision, we will uphold the following values:

- Citizens are the heart of the Town of Kenneth City, so town government will treat all people fairly, with courtesy and respect.
- Open communication is essential to an engaged citizenry, so town government will seek and provide accurate, timely information and promote public discussion of important issues.
- The Town of Kenneth City must be a safe place to live, work, and raise a family, so the town will work in partnership with the community to prevent crime and protect lives, property, and the public realm.
- The Town of Kenneth City's historic mix of people in all income levels and ages is fundamental to our community, so town government will encourage opportunities, services, and infrastructure that allow people of all means to live and work here.
- Citizens entrust town government with the stewardship of public funds, so government will provide high quality services at a reasonable cost.
- The Town of Kenneth City's economic health is essential to its remaining a sustainable community, so town government will judiciously encourage and guide the location of new business opportunities.
- Citizens need to move easily throughout the town and county, so government will provide a variety of options, such as sidewalks, bike paths, greenways, connected streets, and transit.

TOWN OF KENNETH CITY MISSION, VISION, AND CORE VALUES

CORE VALUES (CONTINUED)

- Citizens must live in a healthy environment, so town government will protect lakes, the Joe's Creek watershed, trees, air quality, and other elements of the town's ecology.
- The physical, social, and intellectual well-being of Kenneth City citizens is fundamental to our community, so town government will provide and encourage enjoyable, safe, and affordable recreational and cultural opportunities.
- The Town of Kenneth City exists in proximity to and is interdependent with other jurisdictions, so we strive for local, regional, state and federal cooperation.

BUDGET GUIDE

FY 2020 - 2021

TOWN OF KENNETH CITY

BUDGET GUIDE

FY 2020-2021

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, 2020, is referred to as "Fiscal Year 2020-21" or sometimes as "FY 20/21". The Town Council 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. 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: 1) 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 2) 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.

**TOWN OF KENNETH CITY
BUDGET PROCESS
FY 2020-2021**

HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process is a year-round activity. The FY 2020-21 Budget is adopted and becomes effective October 1, 2020. The next fiscal year's budget preparation process intensifies after receipt of the Town Audit, which this year occurred in May 2020. The audit serves as the basis for preparing the forthcoming fiscal year budget. The staff then begins to prepare the general, beautification, 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 workshop 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 1st.

ORGANIZATIONAL CHART

FY 2020 - 2021



A Safe, Friendly Small Town

ORGANIZATIONAL CHART

The Town of Kenneth City operates under a Council-Manager form of government.

Town Council

Councilmember	Councilmember	Mayor	Vice-Mayor	Councilmember
Bonnie Noble	Megan Zemaitis	Wanda Dudley	Robert Howell	Lawrence Hauft



Building, Permitting, Zoning and Economic Development

- Building Inspection (contract)
- Permitting (contract)
- Planning/Development
- Economic Development
- Zoning Administration
- Codes

Fire (Contract)

FTE (3)

- Pinellas Park Service
- Fire Inspections (contract)
- Special Event Life Safety Presence

Chief of Police

Kevin Riley

FTE (14) & PTE (1)

- Public Safety
- Community Policing
- Code Enforcement
- Emergency Management

Town Clerk

Cindy Matson

Finance and Tax

- Budgeting
- Accounting/Billing
- Human Services
- Risk Management

Public Works Director

Ken Moore

FTE (3.5)

- Public Works
- Grounds Maintenance
- Streets and Drainage
- Building Maintenance
- Parks/Recreation
- Special Events

Management Analyst

William Curvin

Admin. Assistant

Ian Ryan

Senior PD Admin. Assistant

Erica Powell

BUDGET CALENDAR

FY 2020 - 2021

**TOWN OF KENNETH CITY
BUDGET CALENDAR
FY 2020-2021**

June 1, 2020	Pinellas County (PC) Property Appraiser (PAO) delivers estimate of taxable value to taxing authorities
July 1, 2020	PC PAO delivers certification of taxable value (DR-420) to taxing authorities
July 23, 2020	Draft Budget Summary delivered to Town Council
July 28-31, 2020	Budget Review Meetings with Individual Council Members
August 4, 2020	Town Clerk notifies PC PAO of proposed millage rate & date, time and place of 1 st Public Budget Hearing
August 12, 2020	Workshop – Budget Discussion 6:30 PM Community Hall
August 26, 2020	Workshop – Budget Discussion (if needed) 6:30 PM Community Hall
September 9, 2020	1 st Public Hearing on FY 20/21 Tentative Budget & Millage Rate 6:30 PM Community Hall
September 23, 2020	Final Public Hearing on FY 20/20 Budget & Millage Rate 6:30 PM Community Hall
September 25, 2020	Town Clerk forwards Millage Rate to PC PAO, Tax Collector and Department of Revenue (DOR)
October 1, 2020	Effective Date of Town Fiscal Year 2020/21 Budget

TRIM NOTICE AND MILLAGE INFORMATION

FY 2020 - 2021



CERTIFICATION OF TAXABLE VALUE

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

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year : 2020	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	\$	190,520,210	(1)
2.	Current year taxable value of personal property for operating purposes	\$	8,095,724	(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>	\$	198,615,934	(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.)	\$	394,318	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	198,221,616	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	178,752,826	(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	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		6/29/2020 10:01 AM	

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>	5.4374	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	971,951	(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>	\$	971,951	(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>	\$	198,221,616	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	4.9034	per \$1000	(16)
17.	Current year proposed operating millage rate	5.4374	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>	\$	1,079,954	(18)

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)
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
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>			\$ 971,951	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			4.9034 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 973,893	(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>			\$ 1,079,954	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			5.4374 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>			10.89 %	(27)
First public budget hearing		Date : 9/9/2020	Time : 6:30 PM EST	Place : Community Hall, 4600 58th St. N Kenneth City, FL 33709	
S I G N H E R E	Taxing Authority Certification		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 :	
	Title : MATTHEW CAMPBELL- TOWN MANAGER		Contact Name and Contact Title : CINDY Matson, 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

MIKE TWITTY, PINELLAS COUNTY PROPERTY APPRAISER
2020 TAXABLE VALUE BY TAXING AUTHORITY AS OF JULY 01, 2020
2020 PRELIMINARY TAX ROLL

NAME	2019 Just Value Real Property	2020 Just Value Real Property	% Change in Just Value of Real Property	2019 Taxable Value Real Property	2020 Taxable Value Real Property	2020 Net Taxable Value New Construction	2020 Taxable Value Annexation	2019 Taxable Value Tangible Personal Property	2020 Taxable Value Tangible Personal Property	2019 Total Taxable Value	2020 Total Taxable Value	% Change Real Property Tax Val	% Change TPP Tax Val	% Change in Total Taxable Value
BELLEAIR	1,178,124,465	1,252,152,872	6.28%	809,469,377	874,477,082	24,980,224	-	7,023,288	6,881,541	816,492,865	881,358,623	8.03%	-2.02%	7.94%
BELLEAIR BEACH	745,621,386	765,137,295	2.62%	564,693,910	592,766,229	3,803,804	-	1,948,272	1,927,865	566,642,182	594,694,094	4.97%	-1.05%	4.95%
BELLEAIR BLUFFS	333,875,379	357,931,235	7.21%	230,926,252	247,921,523	465,486	-	8,725,722	8,099,581	239,651,974	256,021,104	7.36%	-7.18%	6.83%
BELLEAIR SHORE	236,793,238	225,401,101	-4.81%	166,125,440	181,218,906	33,500	-	204,485	205,785	166,329,925	181,424,691	9.09%	0.64%	9.08%
CLEARWATER	16,410,377,906	17,460,117,785	6.40%	11,398,286,312	12,184,578,384	151,069,991	6,817,614	514,266,392	528,057,053	11,912,552,704	12,712,635,437	6.90%	2.68%	6.72%
DUNEDIN	4,567,832,073	4,919,807,724	7.71%	2,724,779,666	2,955,764,414	34,893,050	-	99,060,085	105,120,733	2,823,839,751	3,060,885,147	8.48%	6.12%	8.39%
GULFPORT	1,617,741,014	1,763,294,599	9.00%	1,009,442,162	1,095,340,956	5,638,658	-	12,647,367	12,480,247	1,022,089,529	1,107,821,203	8.51%	-1.32%	8.39%
INDIAN ROCKS BEACH	1,606,278,791	1,690,580,440	5.25%	1,246,711,344	1,325,426,625	5,827,337	-	9,050,987	8,857,742	1,255,762,331	1,334,284,367	6.31%	-2.14%	6.25%
INDIAN SHORES	1,163,786,614	1,222,587,924	5.05%	1,018,236,785	1,079,165,355	10,081,977	-	5,537,119	5,602,296	1,023,773,904	1,084,767,651	5.98%	1.18%	5.96%
KENNETH CITY	306,312,014	344,014,357	12.31%	170,878,253	190,520,210	394,318	-	7,874,573	8,095,724	178,752,826	198,615,934	11.49%	2.81%	11.11%
LARGO	6,992,334,086	7,517,076,528	7.50%	4,697,883,913	5,117,353,981	49,625,113	154,700	386,683,883	383,395,014	5,084,567,796	5,500,748,995	8.93%	-0.85%	8.19%
MADERA BEACH	1,682,819,626	1,787,589,512	6.23%	1,317,009,736	1,405,269,516	9,795,207	-	13,542,821	13,296,618	1,330,552,557	1,418,566,134	6.70%	-1.82%	6.61%
N REDINGTON BEACH	652,351,355	685,007,408	5.01%	540,618,317	574,092,885	573,551	-	2,788,888	3,073,796	543,407,205	577,166,681	6.19%	10.22%	6.21%
OLDSMAR	1,830,323,325	1,979,092,223	8.13%	1,239,010,040	1,347,196,034	27,940,857	136,656	234,838,704	234,549,472	1,473,848,744	1,581,745,506	8.73%	-0.12%	7.32%
PINELLAS PARK	5,008,658,913	5,452,742,167	8.87%	3,329,434,020	3,647,582,631	48,872,901	1,939,260	473,794,147	460,750,731	3,803,228,167	4,108,333,362	9.56%	-2.75%	8.02%
REDINGTON BEACH	616,192,071	661,315,271	7.32%	482,164,361	514,337,238	4,754,187	-	35,998,225	36,314,255	518,162,586	550,651,493	6.67%	0.88%	6.27%
REDINGTON SHORES	901,912,862	974,288,397	8.02%	715,913,413	767,502,710	4,224,755	-	10,419,584	10,507,331	726,332,997	778,010,041	7.21%	0.84%	7.11%
SAFETY HARBOR	2,256,827,949	2,455,867,879	8.82%	1,318,104,927	1,432,520,257	31,515,856	-	46,920,834	47,502,913	1,365,025,761	1,480,023,170	8.68%	1.24%	8.42%
SEMINOLE	2,338,794,834	2,527,118,376	8.05%	1,513,346,708	1,651,021,923	37,668,554	443,382	67,495,627	70,095,659	1,580,842,335	1,721,117,582	9.10%	3.85%	8.87%
SOUTH PASADENA	844,528,133	875,266,008	3.64%	626,561,275	658,372,563	311,438	-	29,973,201	32,052,406	656,534,476	690,424,969	5.08%	6.94%	5.16%
ST PETE BEACH	4,081,603,893	4,328,684,426	6.05%	3,189,241,242	3,370,054,156	8,832,471	-	69,346,066	68,753,288	3,258,587,308	3,438,807,394	5.67%	-0.85%	5.53%
ST PETERSBURG	32,137,127,542	35,213,460,517	9.57%	19,715,937,083	21,636,893,651	384,041,170	-	1,173,750,828	1,224,493,580	20,889,687,911	22,861,387,231	9.74%	4.32%	9.44%
TARPON SPRINGS	2,936,614,228	3,118,817,265	6.20%	1,837,046,662	1,955,017,692	18,966,434	-	79,606,993	79,707,704	1,916,653,655	2,034,725,396	6.42%	0.13%	6.16%
TREASURE ISLAND	2,550,568,178	2,653,746,275	4.05%	1,974,597,971	2,097,104,640	13,258,757	-	19,057,594	18,895,406	1,993,655,565	2,116,000,046	6.20%	-0.85%	6.14%

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-489s/DR-403s), DR-420s/422s, and the certified tax roll database. Roll recaps and reports are available online at www.pcpao.org/pvr/

Charles W. Thomas, CFC, Pinellas County Tax CollectorP.O. Box 31149, Tampa, FL 33631-3149
(727) 464-7777 | www.taxcollect.com**2019 REAL ESTATE TAX**
*Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*Pay online at www.taxcollect.com

• E-check - no fee • Credit card - 2.95% convenience fee

If Postmarked By	Dec 31, 2019				
Pay this Amount	\$939.76				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

6114 49TH AVE N
KENNETH CITY, FL 33709-3305PARCEL NO.: 05/31/16/46098/016/0360
SITE ADDRESS: 6114 49TH AVE N, KENNETH CITY
PLAT: 43 PAGE: 59
LEGAL:
KENNETH CITY UNIT 6
BLK 16, LOT 36**AD VALOREM TAXES**

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
GENERAL FUND	5.2755	91,264	50,000	41,264	217.69
HEALTH DEPARTMENT	0.0835	91,264	50,000	41,264	3.45
EMS	0.9158	91,264	50,000	41,264	37.79
SCHOOL-STATE LAW	3.8360	91,264	25,000	66,264	254.19
SCHOOL-LOCAL BD.	2.7480	91,264	25,000	66,264	182.09
KENNETH CITY	5.4374	91,264	50,000	41,264	224.37
SW FLA WTR MGMT.	0.2801	91,264	50,000	41,264	11.56
PINELLAS COUNTY PLN.CNCL.	0.0150	91,264	50,000	41,264	0.62
JUVENILE WELFARE BOARD	0.8981	91,264	50,000	41,264	37.06
TOTAL MILLAGE 19.4894					GROSS AD VALOREM TAXES \$968.82

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	AMOUNT
GROSS NON-AD VALOREM ASSESSMENTS	
	\$0.00

TAXES BECOME DELINQUENT APRIL 1ST	COMBINED GROSS TAXES AND ASSESSMENTS	\$968.82
-----------------------------------	--------------------------------------	----------

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

Charles W. Thomas, CFC, Pinellas County Tax CollectorPay in U.S. funds to **Charles W. Thomas, Tax Collector**

P.O. Box 31149, Tampa, FL 33631-3149

(727) 464-7777 | www.taxcollect.com

2019 REAL ESTATE TAX
*Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*Pay online at www.taxcollect.com

• E-check - no fee • Credit card - 2.95% convenience fee

If Postmarked By	Dec 31, 2019				
Pay this Amount	\$939.76				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

6114 49TH AVE N
KENNETH CITY, FL 33709-3305PARCEL NO.: 05/31/16/46098/016/0360
SITE ADDRESS: 6114 49TH AVE N, KENNETH CITY
PLAT: 43 PAGE: 59
LEGAL:
KENNETH CITY UNIT 6
BLK 16, LOT 36

Charles W. Thomas, CFC, Pinellas County Tax CollectorP.O. Box 31149, Tampa, FL 33631-3149
(727) 464-7777 | www.taxcollect.com**2019 REAL ESTATE TAX**
*Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*Pay online at www.taxcollect.com

• E-check - no fee • Credit card - 2.95% convenience fee

If Postmarked By	Mar 31, 2020				
Pay this Amount	\$1,199.71				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

4931 56TH WAY N
KENNETH CITY, FL 33709-3753PARCEL NO.: 04/31/16/46026/000/0380
SITE ADDRESS: 4931 56TH WAY N, KENNETH CITY
PLAT: 44 PAGE: 38
LEGAL:
KENNETH CITY UNIT 4 REPLAT
LOT 38**AD VALOREM TAXES**

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
GENERAL FUND	5.2755	103,611	50,500	53,111	280.19
HEALTH DEPARTMENT	0.0835	103,611	50,500	53,111	4.43
EMS	0.9158	103,611	50,500	53,111	48.64
SCHOOL-STATE LAW	3.8360	103,611	25,500	78,111	299.63
SCHOOL-LOCAL BD.	2.7480	103,611	25,500	78,111	214.65
KENNETH CITY	5.4374	103,611	50,500	53,111	288.79
SW FLA WTR MGMT.	0.2801	103,611	50,500	53,111	14.88
PINELLAS COUNTY PLN.CNCL.	0.0150	103,611	50,500	53,111	0.80
JUVENILE WELFARE BOARD	0.8981	103,611	50,500	53,111	47.70
TOTAL MILLAGE 19.4894 GROSS AD VALOREM TAXES					\$1,199.71

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	AMOUNT
GROSS NON-AD VALOREM ASSESSMENTS	
	\$0.00

TAXES BECOME DELINQUENT APRIL 1ST	COMBINED GROSS TAXES AND ASSESSMENTS	\$1,199.71
--	---	-------------------

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

Charles W. Thomas, CFC, Pinellas County Tax CollectorPay in U.S. funds to **Charles W. Thomas, Tax Collector**

P.O. Box 31149, Tampa, FL 33631-3149

(727) 464-7777 | www.taxcollect.com

2019 REAL ESTATE TAX
*Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*Pay online at www.taxcollect.com

• E-check - no fee • Credit card - 2.95% convenience fee

If Postmarked By	Mar 31, 2020				
Pay this Amount	\$1,199.71				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

4931 56TH WAY N
KENNETH CITY, FL 33709-3753PARCEL NO.: 04/31/16/46026/000/0380
SITE ADDRESS: 4931 56TH WAY N, KENNETH CITY
PLAT: 44 PAGE: 38
LEGAL:
KENNETH CITY UNIT 4 REPLAT
LOT 38

P.O. Box 31149, Tampa, FL 33631-3149
(727) 464-7777 | www.taxcollect.com

Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

- E-check - no fee
- Credit card - 2.95% convenience fee

5648 52ND AVE N
KENNETH CITY, FL 33709-3763

NON-AD VALOREM ASSESSMENTS	
LEVYING AUTHORITY	AMOUNT
GROSS NON-AD VALOREM ASSESSMENTS	\$0.00

TAXES BECOME DELINQUENT APRIL 1ST	COMBINED GROSS TAXES AND ASSESSMENTS	\$1,542.77
-----------------------------------	--------------------------------------	------------

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

(727) 464-7777 | www.taxcollect.com

2019 REAL ESTATE TAX
Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

- E-check - no fee
- Credit card - 2.95% convenience fee

5648 52ND AVE N
KENNETH CITY, FL 33709-3763




Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2020		County: PINELLAS	
Principal Authority : TOWN OF KENNETH CITY		Taxing Authority: TOWN OF KENNETH CITY	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.9034	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2019 Form DR-420MM, Line 13	5.5152	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	5.4374	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 178,752,826	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 985,858	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 985,858	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 198,221,616	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	4.9735	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.9735	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0322	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	5.1336	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.6470	per \$1,000 (14)
15.	Current year proposed millage rate	5.4374	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input checked="" type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	5.4374	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 198,615,934	(18)

Taxing Authority : TOWN OF KENNETH CITY		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 1,079,954	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 1,079,954	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE. SIGN AND SUBMIT.	
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 1,079,954	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 1,079,954	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="checked" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
SIGN HERE	Taxing Authority Certification		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		8/3/2020 4:45 PM
	Title : MATTHEW CAMPBELL- TOWN MANAGER	Contact Name and Contact Title : CINDY Matson, 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

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

Town of Kenneth City, Florida
Fiscal Year 2020 - 2021 Proposed Millage Rates
Calculations Based on Gross Taxable Value of \$198,615,934

	FY 20/21 Millage Rates	Change from Prior Year Millage Rate	Total Ad Valorem Generated	Budgeted Amount: 97 percent	Change from Prior Year Actual Collections
Roll Back Rate	4.9735	(0.4639)	987,816	958,182	(89,374)
Majority Vote Rate	5.1336	(0.3038)	1,019,615	989,026	(58,530)
Prior Year Rate	5.4374	-	1,079,954	1,047,556	-
2/3 Vote Rate	5.6470	0.2096	1,121,584	1,087,937	40,381
Unanimous Vote Rate	5.7592	0.3218	1,143,869	1,109,553	61,997

Trend Analysis of Taxable Values:

Gross Taxable Values			
Fiscal Year 2016 - 2017	Fiscal Year 2017 - 2018	Fiscal Year 2019 - 2020	* Fiscal Year 2020 - 2021
138,341,928	151,521,641	178,752,826	198,615,934

19,863,108 increased taxable dollar value
11.11% increased percentage of taxable values

* Fiscal Year 2020 - 2021 is based on the preliminary tax roll dated 7/1/20

BUDGET SUMMARY

FY 2020 - 2021

TOWN OF KENNETH CITY
BUDGET SUMMARY
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

REVENUES	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE FROM PRIOR FY
GENERAL FUND (001)	\$2,823,561	\$2,929,362	\$105,801
Ad Valorem (5.3895)	\$1,000,153	\$1,047,556	\$47,403
All Other Revenues	\$1,576,550	\$1,495,540	-\$81,010
Borrowed From Reserves	\$246,858	\$386,266	\$139,408
BEAUTIFICATION FUND (100)	\$124,500	\$205,000	\$80,500
Revenues	\$124,500	\$205,000	\$80,500
CAPITAL IMPROVEMENT FUND (300)	\$1,766,750	\$2,132,000	\$365,250
Revenues	\$634,859	\$1,439,478	\$804,619
Reserve Use	\$1,131,891	\$692,522	-\$439,369
TOTAL REVENUES	\$4,714,811	\$5,266,362	\$551,551

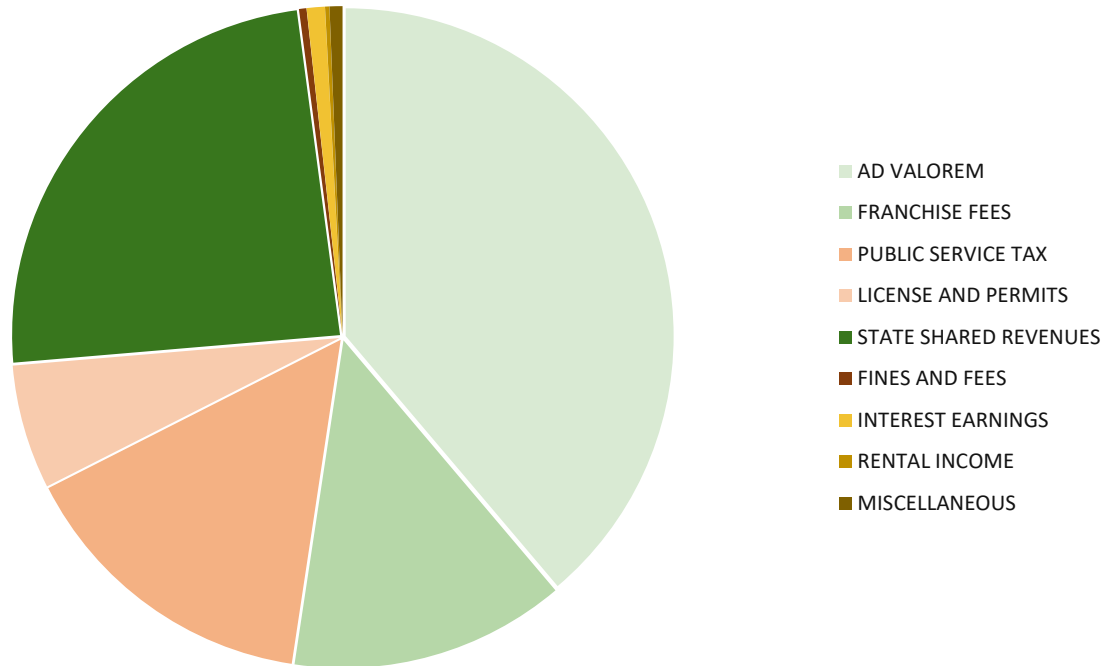
EXPENDITURES	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE FROM PRIOR FY
GENERAL FUND (001)	\$2,823,561	\$2,929,362	\$105,801
Personnel	\$1,874,840	\$1,942,007	\$67,167
Operating	\$941,471	\$979,355	\$37,884
Capital	\$7,250	\$8,000	\$750
BEAUTIFICATION FUND (100)	\$124,500	\$205,000	\$80,500
Expenditures	\$124,500	\$205,000	\$80,500
CAPITAL IMPROVEMENT FUND (300)	\$1,766,750	\$2,132,000	\$365,250
Expenditures	\$1,766,750	\$2,132,000	\$365,250
TOTAL EXPENDITURES	\$4,714,811	\$5,266,362	\$551,551

GENERAL FUND REVENUES

FY 2020 - 2021

TOWN OF KENNETH CITY
REVENUE OVERVIEW BY TYPE
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

GENERAL GOVERNMENT REVENUES BY TYPE



REVENUES BY TYPE

GENERAL FUND REVENUES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	\$1,047,556	4.7%
FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	\$359,700	2.9%
PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	\$384,000	-1.5%
LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	\$146,900	-7.1%
STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	\$555,350	-11.1%
FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	\$10,500	10.5%
INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	\$20,000	-13.0%
RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	\$4,000	-27.3%
MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	\$15,090	-7.7%
BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	\$386,266	56.5%
TOTAL FUND REVENUES	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	\$2,929,362	3.75%

TOWN OF KENNETH CITY
GENERAL FUND REVENUES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

REVENUES BY TYPE							
ACCT.	GENERAL FUND REVENUES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
	AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	\$1,047,556	4.7%
001-000.000-311.000	Ad Valorem	\$636,571	\$701,000	\$928,400	\$999,903	\$1,047,206	4.7%
001-000.000-311.200	Ad Valorem (Delinquent)	\$114	\$350	\$350	\$250	\$350	40.0%
	FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	\$359,700	2.9%
001-000.000-313.100	Electric	\$262,517	\$260,000	\$260,000	\$260,000	\$270,000	3.8%
001-000.000-313.400	Gas	\$1,659	\$3,000	\$3,500	\$4,700	\$4,700	0.0%
001-000.000-313.600	Communication Service	\$102,025	\$110,000	\$115,000	\$85,000	\$85,000	0.0%
	PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	\$384,000	-1.5%
001-000.000-314.100	Electric Utility Tax	\$329,872	\$310,000	\$310,000	\$310,000	\$306,000	-1.3%
001-000.000-314.300	Water Utility Tax	\$85,448	\$77,500	\$80,000	\$80,000	\$78,000	-2.5%
	LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	\$146,900	-7.1%
001-000.000-316.000	Local Business	\$101,359	\$85,000	\$100,000	\$110,000	\$70,000	-36.4%
001-000.000-322.000	Permits	\$40,566	\$50,000	\$35,000	\$40,000	\$70,000	75.0%
001-000.000-322.001	Tech and ENH	\$1,588	\$1,500	\$1,500	\$1,600	\$1,500	-6.3%
001-000.000-322.002	Transportation Impact Fees	\$8,066	\$10,000	\$5,000	\$6,000	\$5,000	-16.7%
001-000.000-322.003	DBPR	\$319	\$350	\$350	\$250	\$150	-40.0%
001-000.000-329.000	Other Licenses and Permits	\$350	\$350	\$350	\$250	\$250	0.0%
	STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	\$555,350	-11.1%
001-000.000-331.203	Police Department Grants	\$3,690	\$2,500	\$2,500	\$2,000	\$2,000	0.0%
001-000.000-334.390	Recycling Grant	\$3,791	\$3,500	\$3,750	\$3,900	\$3,750	-3.8%
001-000.000-335.120	State Revenue Sharing	\$177,555	\$161,000	\$161,000	\$165,000	\$121,100	-26.6%
001-000.000-335.121	State Revenue Sharing 35.15	\$55,436	\$51,000	\$53,000	\$55,000	\$41,000	-25.5%
001-000.000-335.150	Alcoholic Beverage License	\$1,559	\$3,000	\$5,000	\$3,500	\$2,500	-28.6%
001-000.000-335.180	Half Cent Sales Tax	\$318,430	\$313,000	\$313,000	\$325,000	\$325,000	0.0%
001-000.000-335.410	Gasoline Tax Refund	-	\$500	\$500	\$0	\$0	0.0%
001-000.000-338.300	Gas Tax County Commission	\$63,371	\$63,000	\$70,000	\$70,000	\$60,000	-14.3%
	FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	\$10,500	10.5%
001-000.000-341.201	Internal Service Fund Fees	-	\$50	\$50	\$0	\$0	0.0%
001-000.000-341.900	Off-Duty Detail (PD)	\$1,887	\$3,500	\$3,000	\$4,000	\$5,000	25.0%
001-000.000-351.100	Court Fines	\$12,412	\$12,000	\$7,000	\$5,500	\$5,500	0.0%
	INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	\$20,000	-13.0%
001-000.000-361.100	Interest Earnings	\$12,480	\$12,000	\$12,000	\$23,000	\$20,000	-13.0%
	RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	\$4,000	-27.3%
001-000.000-362.000	Hall Rental	\$393	\$2,000	\$2,500	\$5,500	\$4,000	-27.3%
	MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	\$15,090	-7.7%
001-000.000-369.100	FDOT Traffic Light Signal Maintenance	-	\$4,600	\$4,600	\$4,600	\$8,340	81.3%
001-000.000-369.300	Refund of Prior Year Expenditure	-	\$3,500	-	\$0	\$0	0.0%
001-000.000-369.900	Miscellaneous Income	\$2,400	\$5,000	\$5,000	\$10,000	\$5,000	-50.0%
001-000.000-369.910	Trash Collection	\$955	\$1,000	\$500	\$750	\$750	0.0%
001-000.000-369.920	PD Donations	\$1,065	\$250	\$250	\$1,000	\$1,000	0.0%
	BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	\$386,266	56.5%
001-000.000-389.000	Borrowed From Reserves	-	\$282,679	\$244,300	\$246,858	\$386,266	56.5%
	TOTAL REVENUES	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	\$2,929,362	3.7%

TOWN OF KENNETH CITY
GENERAL FUND REVENUES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

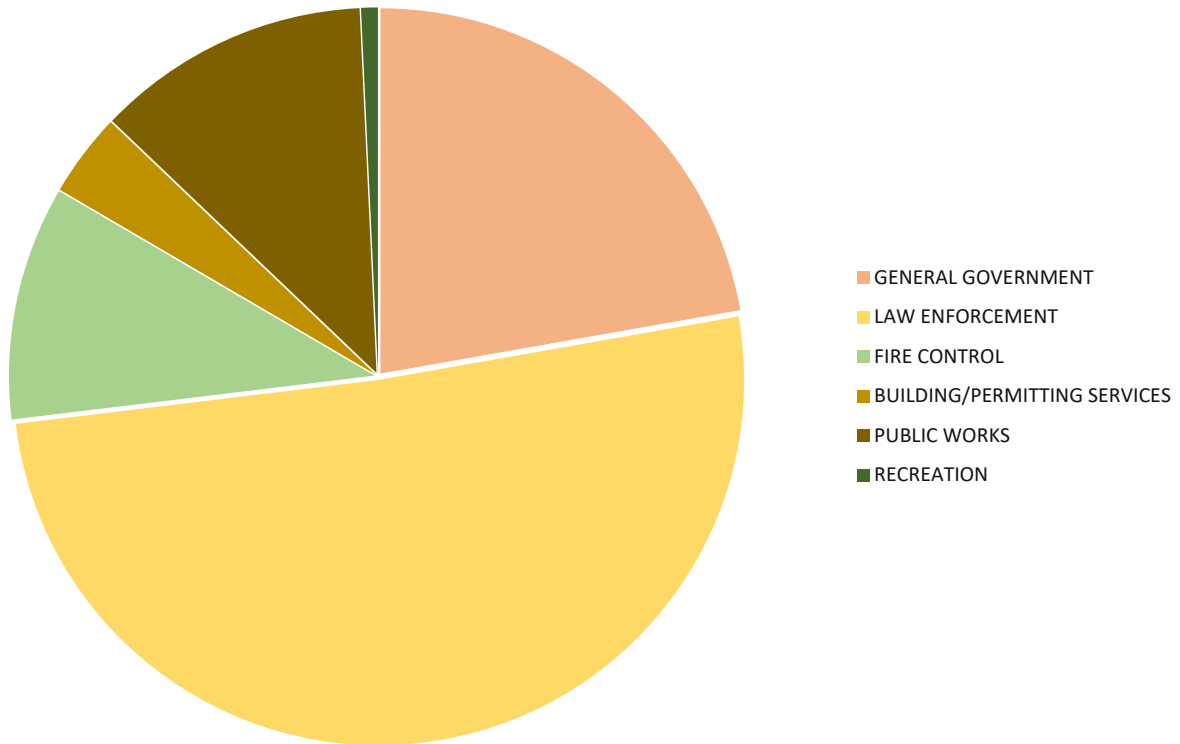
REVENUES BY TYPE (cont.)						
TOTAL REVENUES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	\$1,047,556	4.7%
FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	\$359,700	2.9%
PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	\$384,000	-1.5%
LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	\$146,900	-7.1%
STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	\$555,350	-11.1%
FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	\$10,500	10.5%
INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	\$20,000	-13.0%
RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	\$4,000	-27.3%
MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	\$15,090	-7.7%
BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	\$386,266	56.5%
TOTAL REVENUES BY PROGRAM	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	\$2,929,362	3.7%

GENERAL FUND EXPENDITURES

FY 2020 - 2021

TOWN OF KENNETH CITY
EXPENDITURE OVERVIEW BY DEPARTMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

GENERAL GOVERNMENT EXPENDITURES BY DEPARTMENT



APPROPRIATIONS BY DEPARTMENT

GENERAL FUND EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
GENERAL GOVERNMENT	\$508,298	\$597,654	\$617,375	\$627,368	\$666,075	6.2%
PUBLIC SAFETY - LAW ENFORCEMENT	\$1,069,503	\$1,223,291	\$1,360,925	\$1,436,150	\$1,461,566	1.8%
PUBLIC SERVICES - FIRE CONTROL	\$259,002	\$275,257	\$283,600	\$292,108	\$300,871	3.0%
BUILDING/PERMITTING SERVICES	\$83,934	\$99,363	\$99,450	\$104,438	\$108,659	4.0%
BUILDING/PERMITTING SERVICES	\$83,190	\$89,363	\$89,450	\$91,938	\$96,159	4.6%
EMERGENCY AND DISASTER RELIEF	\$744	\$10,000	\$10,000	\$12,500	\$12,500	0.0%
PUBLIC WORKS	\$285,758	\$320,214	\$345,850	\$342,597	\$369,791	7.9%
PUBLIC WORKS	\$285,758	\$316,414	\$342,050	\$338,697	\$366,041	8.1%
GARBAGE/SOLID WASTE SERVICES	-	\$3,800	\$3,800	\$3,900	\$3,750	-3.8%
RECREATION	\$20,121	\$17,350	\$20,200	\$20,900	\$22,400	7.2%
SOCIAL SERVICE ASSISTANCE	\$4,775	\$7,350	\$9,200	\$9,900	\$11,400	15.2%
SPECIAL EVENTS	\$15,346	\$10,000	\$11,000	\$11,000	\$11,000	0.0%
TOTAL FUND EXPENDITURES	\$2,226,616	\$2,533,129	\$2,727,400	\$2,823,561	\$2,929,362	3.5%

GENERAL GOVERNMENT

TOWN OF KENNETH CITY
GENERAL GOVERNMENT EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	GENERAL GOVERNMENT EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES							
	LEGISLATIVE (COUNCIL)	\$15,502	\$15,502	\$15,550	\$15,550	\$15,550	0.0%
001-000.511.911.000	Council Salaries	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	0.0%
001-000.511.921.000	FICA Taxes	\$1,102	\$1,102	\$1,150	\$1,150	\$1,150	0.0%
	EXECUTIVE (MAYOR)	\$6,459	\$6,459	\$6,500	\$6,515	\$6,515	0.0%
001-000.512.911.001	Mayor	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	0.0%
001-000.512.921.000	FICA Taxes	\$459	\$459	\$500	\$515	\$515	0.0%
	ADMINISTRATIVE	\$163,059	\$176,184	\$183,200	\$201,664	\$223,110	10.6%
001-000.513.912.100	Town Manager Salary	\$87,395	\$93,274	\$96,100	\$96,100	\$96,100	0.0%
001-000.513.912.101	Town Clerk Salary	\$46,650	\$49,440	\$51,000	\$52,530	\$53,055	1.0%
001-000.513.912.200	Administrative Employees	\$29,014	\$33,470	\$36,100	\$53,034	\$73,954	39.4%
	FINANCIAL	\$68,495	\$92,259	\$104,700	\$114,564	\$121,325	5.9%
001-000.513.912.300	PT Accountant	\$15,575	\$20,000	\$20,000	\$20,000	\$20,000	0.0%
001-000.513.921.000	FICA Taxes	\$13,368	\$16,458	\$14,800	\$16,576	\$17,068	3.0%
001-000.513.922.000	Employee Pension Fund	\$16,104	\$28,351	\$20,000	\$28,766	\$26,773	-6.9%
001-000.513.923.000	Employee Health Insurance	\$23,448	\$27,450	\$33,200	\$37,184	\$44,173	18.8%
001-000.513.923.001	Employee Life and Disability Insurance	-	-	\$2,300	\$2,438	\$2,511	3.0%
001-000.513.923.050	Dependent Health Insurance	-	-	\$14,400	\$9,600	\$10,800	12.5%
	OTHER GENERAL GOVERNMENT	\$47,952	\$55,000	\$53,000	\$55,000	\$56,650	3.0%
001-000.519.924.000	Workman's Compensation	\$47,812	\$55,000	\$53,000	\$55,000	\$56,650	3.0%
001-000.519.925.000	Unemployment Compensation	\$140	-	-	-	-	-
	TOTAL PERSONNEL	\$301,467	\$345,404	\$362,950	\$393,293	\$423,150	8.4%
OPERATING SERVICES							
	LEGAL COUNSEL	\$60,408	\$50,000	\$50,000	\$50,000	\$55,500	11.0%
001-000.514.931.100	Attorney Retainer	\$55,916	\$42,000	\$42,000	\$42,000	\$43,500	3.6%
001-000.514.931.200	Extraordinary Legal Fees	\$4,492	\$8,000	\$8,000	\$8,000	\$12,000	50.0%
	PLANNING AND ZONING	\$8,134	\$38,000	\$38,000	\$30,000	\$17,500	-41.7%
001-000.515.913.000	Planning and Zoning Consulting	-	\$25,000	\$25,000	\$20,000	\$7,000	-65.0%
001-000.515.913.001	Comprehensive Planning	-	\$3,000	\$3,000	\$0	\$1,500	0.0%
001-000.515.931.400	NPDES	\$8,134	\$10,000	\$10,000	\$10,000	\$9,000	-10.0%
	STAFF ENHANCEMENT	\$10,669	\$9,600	\$9,600	\$9,600	\$9,650	0.5%
001-000.519.931.000	Staff Training	\$5,439	\$2,500	\$2,500	\$2,500	\$2,500	0.0%
001-000.519.940.000	Travel and Meetings	\$3,147	\$3,500	\$3,500	\$3,500	\$3,500	0.0%
001-000.519.948.000	Advertising (Job Postings)	-	\$100	\$100	\$100	\$150	50.0%
001-000.519.954.000	Dues and Subscriptions	\$2,083	\$3,500	\$3,500	\$3,500	\$3,500	0.0%
	COMMUNICATIONS	\$7,066	\$11,000	\$10,500	\$12,500	\$19,400	55.2%
001-000.519.941.000	Communications - Telephone	\$4,513	\$5,000	\$5,000	\$4,500	\$5,700	26.7%
001-000.519.941.100	Communications - Cell/Laptops	\$720	\$1,500	\$1,500	\$500	\$1,200	140.0%

TOWN OF KENNETH CITY
GENERAL GOVERNMENT EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS							
ACCT.	GENERAL GOVERNMENT EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
OPERATING SERVICES (cont.)							
001-000.519-942.000	Postage and Freight	\$511	\$500	\$500	\$500	\$300	-40.0%
001-000.519-946.501	Website	\$1,550	\$2,500	\$2,500	\$6,000	\$11,000	83.3%
001-000.519-948.100	Promotional Activities	-\$228	\$1,500	\$1,000	\$1,000	\$1,200	20.0%
	REPAIRS AND MAINTENANCE	\$17,097	\$14,175	\$12,925	\$11,925	\$13,925	16.8%
001-000.519-946.000	Repairs and Maintenance - Buildings	\$1,280	\$3,500	\$2,500	\$2,500	\$1,500	-40.0%
001-000.519-946.100	Repairs and Maintenance - Vehicles	\$45	\$575	\$325	\$325	\$325	0.0%
001-000.519-946.200	Repairs and Maintenance - Equipment	-	\$100	\$100	\$100	\$100	0.0%
001-000.519-946.500	Computer Maintenance	\$15,772	\$10,000	\$10,000	\$9,000	\$12,000	33.3%
	OPERATING EXPENSES	\$101,591	\$126,225	\$130,150	\$116,850	\$124,750	6.8%
001-000.513-932.100	Auditor's Fee	\$16,280	\$12,500	\$12,500	\$12,500	\$12,500	0.0%
001-000.513-932.200	Engineer's Fee	\$2,401	\$6,000	\$8,000	\$8,000	\$8,000	0.0%
001-000.519-934.000	Contractual Services	-	\$5,000	\$5,000	\$5,000	\$6,500	30.0%
001-000.519-943.100	Electricity	\$13,178	\$14,000	\$13,500	\$6,600	\$7,000	6.1%
001-000.519-943.200	Water and Sewer	\$2,052	\$1,750	\$2,500	\$1,200	\$2,000	66.7%
001-000.519-945.000	Insurance (Fire, Casualty, Liability)	\$58,064	\$68,000	\$70,000	\$65,000	\$71,000	9.2%
001-000.519-947.000	Printing	\$1,009	\$2,000	\$2,000	\$2,500	\$2,500	0.0%
001-000.519-947.100	Other Printing	-	\$1,000	\$1,000	\$1,000	\$500	-50.0%
001-000.519-949.110	Advertising (Legal)	\$4,698	\$3,500	\$3,500	\$2,500	\$3,000	20.0%
001-000.519-949.210	Election Expenses	\$5	\$6,000	\$6,000	\$6,000	\$6,000	0.0%
001-000.519-951.000	Office Supplies	\$1,411	\$2,000	\$2,000	\$1,800	\$2,500	38.9%
001-000.519-952.100	Fuel	\$229	\$500	\$250	\$250	\$250	0.0%
001-000.519-999.000	Miscellaneous	\$1,472	\$1,500	\$1,500	\$1,500	\$1,000	-33.3%
001-000.519-999.100	Off Duty Detail (PD)	\$792	\$2,475	\$2,400	\$3,000	\$2,000	-33.3%
	UNIFORMS AND GEAR	\$117	\$250	\$250	\$200	\$200	0.0%
001-000.519-952.300	Uniforms and Gear	\$117	\$250	\$250	\$200	\$200	0.0%
	TOTAL OPERATING	\$205,082	\$249,250	\$251,425	\$231,075	\$240,925	-8.1%
CAPITAL SERVICES							
	OFFICE EQUIPMENT	\$1,749	\$3,000	\$3,000	\$3,000	\$2,000	-33.3%
001-000.519-964.000	Office and Building Equipment	\$1,585	\$2,000	\$2,000	\$2,000	\$1,000	-50.0%
001-000.519-964.010	Building and Furniture	\$164	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
	TOTAL CAPITAL	\$1,749	\$3,000	\$3,000	\$3,000	\$2,000	0.0%
	TOTAL EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES		\$301,467	\$345,404	\$362,950	\$393,293	\$423,150	7.6%
OPERATING SERVICES		\$205,082	\$249,250	\$251,425	\$231,075	\$240,925	4.3%
CAPITAL OUTLAY		\$1,749	\$3,000	\$3,000	\$3,000	\$2,000	-33.3%
	TOTAL EXPENDITURES	\$508,298	\$597,654	\$617,375	\$627,368	\$666,075	6.2%

PUBLIC SAFETY - LAW ENFORCEMENT

TOWN OF KENNETH CITY
PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS							
ACCT.	PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES							
	ADMINISTRATIVE	\$679,204	\$766,791	\$789,675	\$860,506	\$870,123	1.1%
001-000.521-911.003	Chief Salary	\$78,941	\$82,425	\$84,975	\$87,525	\$88,400	1.0%
001-000.521-912.201	Clerk Salary	\$34,609	\$37,000	\$38,200	\$39,346	\$40,526	3.0%
001-000.521-912.401	Lieutenant Salary	\$48,185	\$57,000	\$63,700	\$65,615	\$66,271	1.0%
001-000.521-912.501	Sergeant Salary	\$80,409	\$74,000	\$152,000	\$154,280	\$158,137	2.5%
001-000.521-912.102	Officer Salary	\$372,889	\$428,316	\$378,000	\$427,670	\$438,362	2.5%
001-000.521-912.301	Seasonal Part-Time Salaries	\$2,456	\$24,280	\$8,200	\$21,720	\$13,926	-35.9%
001-000.521-914.000	Overtime	\$19,784	\$20,000	\$20,000	\$20,000	\$20,000	0.0%
001-000.521-914.200	Court Time Pay	\$6,000	\$4,000	\$3,000	\$2,000	\$2,000	0.0%
001-000.521-914.300	Holiday Pay	\$18,284	\$20,250	\$20,200	\$20,450	\$21,500	5.1%
001-000.521-914.500	Night Differential Pay	\$9,729	\$10,920	\$11,000	\$11,500	\$11,500	0.0%
001-000.521-915.000	Salary Incentive Pay	\$7,918	\$8,600	\$10,400	\$10,400	\$9,500	-8.7%
	FINANCIAL	\$265,537	\$318,400	\$425,550	\$424,444	\$436,644	2.9%
001-000.521-921.000	FICA Taxes	\$52,485	\$56,650	\$57,900	\$62,329	\$67,315	8.0%
001-000.521-922.000	Employee Pension Fund	\$134,093	\$162,000	\$173,250	\$190,575	\$182,822	-4.1%
001-000.521-923.000	Employee Health Insurance	\$78,959	\$99,750	\$129,500	\$145,040	\$160,006	10.3%
001-000.521-923.001	Employee Life & Disability Insurance	-	-	\$2,500	\$2,500	\$2,500	0.0%
001-000.521-923.050	Dependent Health Insurance	-	-	\$62,400	\$24,000	\$24,000	0.0%
	OTHER GENERAL GOVERNMENT	\$47	-	-	-	-	-
001-000.521-925.000	Unemployment Compensation	\$47	-	-	-	-	-
	TOTAL PERSONNEL	\$944,788	\$1,085,191	\$1,215,225	\$1,284,950	\$1,306,766	1.7%
OPERATING SERVICES							
	STAFF ENHANCEMENT	\$8,052	\$11,050	\$12,050	\$12,700	\$13,400	5.5%
001-000.521-931.000	Staff Training	\$351	\$2,100	\$2,100	\$2,000	\$2,000	0.0%
001-000.521-940.000	Travel and Meetings	\$4,630	\$5,000	\$6,000	\$6,500	\$6,000	-7.7%
001-000.521-949.500	Applicant Screening	\$2,300	\$3,000	\$3,000	\$3,000	\$3,000	0.0%
001-000.521-954.000	Dues and Subscriptions	\$771	\$950	\$950	\$1,200	\$2,400	100.0%
	COMMUNICATIONS	\$15,251	\$15,100	\$18,050	\$15,750	\$15,900	1.0%
001-000.521-941.000	Communications - Telephone	\$5,246	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
001-000.521-941.100	Communications - Cell/Laptops	\$8,589	\$9,000	\$11,550	\$9,450	\$9,400	-0.5%
001-000.521-942.000	Postage and Freight	\$506	\$500	\$500	\$500	\$700	40.0%
001-000.521-948.001	Public Relations	\$910	\$1,100	\$1,500	\$1,300	\$1,300	0.0%
	REPAIRS AND MAINTENANCE	\$19,397	\$24,000	\$25,900	\$27,950	\$30,100	7.7%
001-000.521-946.100	Repairs and Maintenance - Vehicles	\$8,038	\$14,000	\$15,400	\$16,950	\$19,100	12.7%
001-000.521-946.200	Repairs and Maintenance - Equipment	\$1,279	\$1,500	\$2,000	\$1,800	\$1,800	0.0%
001-000.521-946.201	Repairs and Maintenance - Radar	\$939	\$1,000	\$1,000	\$900	\$900	0.0%
001-000.521-946.300	Repairs and Maintenance - Radio	\$2,058	\$2,000	\$2,000	\$1,600	\$1,600	0.0%
001-000.521-946.400	Vehicle Equipment Certifications	\$392	\$1,000	\$1,000	\$700	\$700	0.0%
001-000.521-946.500	Computer Maintenance	\$6,691	\$4,500	\$4,500	\$6,000	\$6,000	0.0%

TOWN OF KENNETH CITY
PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS							
ACCT.	PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
OPERATING SERVICES (cont.)							
	OPERATING EXPENSES	\$64,454	\$73,300	\$78,800	\$85,500	\$84,750	-0.9%
001-000.521-934.000	Contractual Services	\$30,496	\$33,000	\$35,800	\$35,800	\$41,600	16.2%
001-000.521-947.000	Printing	\$932	\$1,200	\$1,200	\$2,500	\$2,500	0.0%
001-000.521-949.600	Prisoner Expense	\$4,924	\$5,500	\$2,500	\$2,000	\$2,000	0.0%
001-000.521-951.000	Office Supplies	\$1,440	\$1,500	\$1,500	\$1,300	\$1,450	11.5%
001-000.521-952.100	Fuel	\$20,960	\$27,500	\$27,000	\$27,000	\$23,000	-14.8%
001-000.521-952.700	Crime Investigation Supplies	\$723	\$1,000	\$1,200	\$1,200	\$1,200	0.0%
001-000.521-952.800	Personal Property Replacement	-	\$100	\$100	\$100	\$100	0.0%
001-000.521-980.300	Police Department Grants	\$1,199	-	-	-	\$0	0.0%
001-000.521-980.500	Electricity	-	-	\$6,000	\$9,600	\$7,200	-25.0%
001-000.521-999.000	Miscellaneous	\$3,780	\$3,500	\$3,500	\$3,700	\$3,700	0.0%
001-000.521-943.200	Water and Sewer	-	-	-	\$2,300	\$2,000	-13.0%
	UNIFORMS AND GEAR	\$7,106	\$9,150	\$9,100	\$8,050	\$9,650	19.9%
001-000.521-952.300	Uniforms and Gear	\$6,047	\$6,000	\$6,000	\$6,000	\$6,000	0.0%
001-000.521-952.411	Cameras, Film and Equipment	\$246	\$250	\$200	\$150	\$150	0.0%
001-000.521-952.500	Ammunition	\$748	\$2,000	\$2,400	\$1,400	\$3,000	114.3%
001-000.521-952.600	Uniform Cleaning	\$65	\$900	\$500	\$500	\$500	0.0%
	TOTAL OPERATING	\$114,260	\$132,600	\$143,900	\$149,950	\$153,800	2.6%
CAPITAL SERVICES							
	OFFICE EQUIPMENT	\$3,154	\$1,500	\$1,500	\$250	\$300	20.0%
001-000.521-964.000	Office and Building Equipment	\$1,754	-	\$1,500	\$250	\$300	20.0%
001-000.521-964.010	Building and Furniture	\$1,400	\$1,500	-	-	-	0.0%
	OTHER NEW EQUIPMENT	\$7,301	\$4,000	\$300	\$1,000	\$700	-30.0%
001-000.521-964.300	Other New Equipment	\$7,301	\$4,000	\$300	\$1,000	\$700	-30.0%
	TOTAL CAPITAL	\$10,455	\$5,500	\$1,800	\$1,250	\$1,000	-20.0%
	TOTAL EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES		\$944,788	\$1,085,191	\$1,215,225	\$1,284,950	\$1,306,766	1.7%
OPERATING SERVICES		\$114,260	\$132,600	\$143,900	\$149,950	\$153,800	2.6%
CAPITAL OUTLAY		\$10,455	\$5,500	\$1,800	\$1,250	\$1,000	-20.0%
	TOTAL EXPENDITURES	\$1,069,503	\$1,223,291	\$1,360,925	\$1,436,150	\$1,461,566	1.8%

PUBLIC WORKS

TOWN OF KENNETH CITY
PUBLIC WORKS EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	PUBLIC WORKS EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES							
	ADMINISTRATIVE	\$107,484	\$114,816	\$143,300	\$140,533	\$144,285	2.7%
001-000.541-912.104	DPW Foreman Supervisor	\$48,640	\$49,973	\$51,500	\$53,045	\$53,575	1.0%
001-000.541-912.202	DPW Salaries	\$58,318	\$60,523	\$87,400	\$83,000	\$85,490	3.0%
001-000.541-914.000	Overtime	\$526	\$4,320	\$4,400	\$4,488	\$5,220	16.3%
	FINANCIAL	\$41,442	\$49,698	\$65,950	\$56,064	\$67,806	20.9%
001-000.541-921.000	FICA Taxes	\$8,607	\$8,858	\$8,900	\$10,329	\$11,038	6.9%
001-000.541-922.000	Employee Pension Fund	\$9,041	\$13,390	\$9,800	\$14,435	\$14,868	3.0%
001-000.541-923.000	Employee Health Insurance	\$23,794	\$27,450	\$33,150	\$24,000	\$34,000	41.7%
001-000.541-923.001	Employee Life & Disability Insurance	-	-	\$2,100	\$2,500	\$2,500	0.0%
001-000.541-923.050	Dependant Health Insurance	-	-	\$12,000	\$4,800	\$5,400	12.5%
	TOTAL PERSONNEL	\$148,926	\$164,514	\$209,250	\$196,597	\$212,091	7.9%
OPERATING SERVICES							
	STAFF ENHANCEMENT	\$260	\$2,250	\$2,250	\$1,750	\$1,750	0.0%
001-000.541-931.000	Staff Training	\$45	\$1,500	\$1,500	\$1,000	\$1,000	0.0%
001-000.541-940.000	Travel and Meetings	\$180	\$500	\$500	\$500	\$500	0.0%
001-000.541-948.000	Advertising (Job Postings)	\$35	-	-	\$0	\$0	0.0%
001-000.541-954.000	Dues/Memberships/Publications	-	\$250	\$250	\$250	\$250	0.0%
	COMMUNICATIONS	\$866	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
001-000.541-941.100	Communications - Cell/Laptops	\$866	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
	REPAIRS AND MAINTENANCE	\$54,342	\$52,800	\$50,800	\$63,800	\$56,650	-11.2%
001-000.541-934.200	Grounds/Lakes Maintenance	\$8,927	\$10,000	\$8,000	\$11,000	\$11,000	0.0%
001-000.541-943.210	Traffic Lights and Maintenance	\$24,246	\$22,500	\$22,500	\$18,500	\$20,400	10.3%
001-000.541-943.300	Contract Mowing	-	-	-	\$10,000	\$0	-100.0%
001-000.541-943.400	Beautification	\$652	\$1,000	\$1,000	\$1,000	\$1,000	0.0%
001-000.541-946.000	Repairs and Maintenance - Building	\$9,883	\$7,500	\$7,500	\$7,500	\$7,500	0.0%
001-000.541-946.100	Repairs and Maintenance - Vehicles	\$2,431	\$4,300	\$4,300	\$4,300	\$3,500	-18.6%
001-000.541-946.200	Repairs and Maintenance - Equipment	\$5,080	\$5,000	\$5,000	\$7,000	\$7,000	0.0%
001-000.541-946.300	Parks Maintenance	\$3,123	\$2,000	\$2,000	\$4,000	\$5,750	43.8%
001-000.541-946.500	Computer Maintenance	-	\$500	\$500	\$500	\$500	0.0%
	OPERATING EXPENSES	\$70,556	\$84,350	\$67,250	\$66,050	\$81,550	23.5%
001-000.541-934.000	Contractual Services	-	\$20,000	-	\$0	\$0	0.0%
001-000.541-934.100	Street Sweeping	\$3,394	\$4,800	\$4,800	\$3,800	\$3,800	0.0%
001-000.541-943.100	Electricity	\$1,374	\$800	\$1,700	\$6,500	\$11,400	75.4%
001-000.541-943.110	Street Lighting	\$54,284	\$50,000	\$50,000	\$44,000	\$50,200	14.1%
001-000.541-943.200	Water and Sewer	\$70	\$500	\$3,000	\$2,300	\$3,000	30.4%
001-000.541-947.000	Printing	-	\$250	\$250	\$250	\$250	0.0%
001-000.541-952.100	Fuel	\$3,712	\$4,000	\$3,500	\$3,500	\$3,500	0.0%

TOWN OF KENNETH CITY
PUBLIC WORKS EXPENDITURES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS							
ACCT.	PUBLIC WORKS EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
OPERATING SERVICES (cont.)							
001-000.541-999.000	Miscellaneous	\$7,722	\$4,000	\$4,000	\$5,000	\$3,500	-30.0%
001-000.541-943.000	Gas Utility	-	-	-	\$700	\$700	0.0%
TBD	Generator Maintenance	-	-	-	-	\$5,200	-
	UNIFORMS AND GEAR	\$5,604	\$6,500	\$6,500	\$6,000	\$7,500	25.0%
001-000.541-952.300	Uniforms and Gear	\$478	\$1,250	\$1,250	\$1,500	\$1,500	0.0%
001-000.541-952.400	Small Tools	\$1,204	\$1,500	\$1,500	\$1,500	\$2,000	33.3%
001-000.541-952.410	Cleaning Supplies	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	0.0%
001-000.541-952.411	Minor Materials	\$42	\$0	\$0	\$0	\$0	0.0%
001-000.541-952.510	Chemicals	\$1,237	\$1,250	\$1,250	\$1,000	\$1,000	0.0%
001-000.541-953.000	Road Materials and Supplies	\$643	\$500	\$500	\$500	\$1,500	200.0%
	TOTAL OPERATING	\$131,628	\$147,400	\$128,300	\$139,100	\$148,950	7.1%
CAPITAL SERVICES							
	STORMWATER MAINTENANCE	\$180	\$1,000	\$1,000	-	-	-
001-000.541-963.400	Drainage Maintenance and Improvements	\$180	\$1,000	\$1,000	-	-	-
	NEW EQUIPMENT	\$5,024	\$3,500	\$3,500	\$3,000	\$5,000	66.7%
001-000.541-964.200	New Machinery (Other)	\$2,083	\$2,500	\$2,500	\$1,500	\$1,500	0.0%
001-000.541-964.300	Other New Equipment	\$2,941	\$1,000	\$1,000	\$1,500	\$3,500	133.3%
	TOTAL CAPITAL	\$5,204	\$4,500	\$4,500	\$3,000	\$5,000	-33.3%
	TOTAL EXPENDITURES						
		FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
PERSONNEL SERVICES		\$148,926	\$164,514	\$209,250	\$196,597	\$212,091	7.9%
OPERATING SERVICES		\$131,628	\$147,400	\$128,300	\$139,100	\$148,950	7.1%
CAPITAL OUTLAY		\$5,204	\$4,500	\$4,500	\$3,000	\$5,000	66.7%
	TOTAL EXPENDITURES	\$285,758	\$316,414	\$342,050	\$338,697	\$366,041	8.1%

PUBLIC SERVICES - FIRE CONTROL

TOWN OF KENNETH CITY
PUBLIC SAFETY - FIRE CONTROL
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	FIRE CONTROL EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.522-934.000	Contractual Services	\$259,002	\$275,257	\$283,600	\$292,108	\$300,871	3.0%
TOTAL EXPENDITURES		\$259,002	\$275,257	\$283,600	\$292,108	\$300,871	3.0%

BUILDING/PERMITTING SERVICES

TOWN OF KENNETH CITY
BUILDING/PERMITTING SERVICES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	BUILDING/PERMITTING EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.524-934.000	Contractual Services	\$82,958	\$87,113	\$87,200	\$90,688	\$93,409	3.0%
001-000.524-940.000	Travel and Meetings	-	-	-	\$0	\$0	0.0%
001-000.524-946.500	Computer Maintenance	-	\$1,000	\$1,000	\$500	\$500	0.0%
001-000.524-946.600	Computer Software	-	-	-	\$0	\$0	0.0%
001-000.524-947.000	Printing	\$232	\$250	\$250	\$250	\$250	0.0%
001-000.524-951.000	Office Supplies	-	-	-	\$0	\$0	0.0%
001-000.524-999.000	Miscellaneous	-	\$1,000	\$1,000	\$500	\$2,000	300.0%
TOTAL EXPENDITURES		\$83,190	\$89,363	\$89,450	\$91,938	\$96,159	4.6%

EMERGENCY AND DISASTER RELIEF

TOWN OF KENNETH CITY
 EMERGENCY & DISASTER RELIEF
 GENERAL FUND - 001
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	EMERGENCY & DISASTER RELIEF EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.525-983.000	Disaster Preparedness Aids	\$744	\$10,000	\$10,000	\$12,500	\$12,500	0.0%
TOTAL EXPENDITURES		\$744	\$10,000	\$10,000	\$12,500	\$12,500	0.0%

GARBAGE/SOLID WASTE SERVICES

TOWN OF KENNETH CITY
GARBAGE/SOLID WASTE SERVICES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	GARBAGE/SOLID WASTE SERIVCES EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.534-900.210	Recycling Grant Expenditure	-	\$3,800	\$3,800	\$3,900	\$3,750	-3.8%
TOTAL EXPENDITURES		-	\$3,800	\$3,800	\$3,900	\$3,750	-3.8%

SOCIAL SERVICE ASSISTANCE

TOWN OF KENNETH CITY
 SOCIAL SERVICE ASSISTANCE
 GENERAL FUND - 001
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	SOCIAL SERVICE ASSISTANCE EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.569-982.300	Other Agency Support	\$75	\$2,700	\$4,000	\$4,000	\$4,000	0.0%
001-000.569-982.400	Station 16 Toys for Tots	-	\$400	\$400	\$400	\$400	0.0%
001-000.571-901.000	Library Fees	\$4,700	\$4,000	\$4,800	\$5,500	\$5,500	0.0%
001-000.572.949.001	Recreation Fee Reimbursement	-	\$250	-	-	\$1,500	0.0%
TOTAL EXPENDITURES		\$4,775	\$7,350	\$9,200	\$9,900	\$11,400	15.2%

SPECIAL EVENTS

TOWN OF KENNETH CITY
SPECIAL EVENTS
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

ACCT.	SPECIAL EVENTS EXPENDITURES	FY 16/17	FY 17/18	FY 18/19	FY 19/20 BUDGETED	FY 20/21 ADOPTED	CHANGE (%)
001-000.574-900.200	Special Events	\$3,441	\$3,500	\$4,500	\$5,000	\$5,000	0.0%
001-000.574-900.400	Holiday Decorations	\$1,169	\$4,000	\$4,000	\$4,000	\$4,000	0.0%
001-000.574-900.500	Volunteer Appreciation	\$200	\$500	\$500	\$500	\$500	0.0%
001-000.574-900.800	Other	\$1,586	\$2,000	\$2,000	\$1,500	\$1,500	0.0%
001-000.589-900.220	Contingency	\$8,950	-	-	\$0	\$0	0.0%
TOTAL EXPENDITURES		\$15,346	\$10,000	\$11,000	\$11,000	\$11,000	0.0%

DETAIL OF GENERAL FUND EXPENSES

FY 2020 - 2021

GENERAL GOVERNMENT

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL GOVERNMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

PERSONNEL SERVICES			
DEPT. 000.511	LEGISLATIVE (COUNCIL)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
911.000	COUNCIL SALARIES Annual salary of Vice Mayor and 3 Town Council members.	\$14,400	\$14,400
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare	\$1,150	\$1,150
TOTAL		\$15,550	\$15,550
DEPT. 000.512	EXECUTIVE (MAYOR)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
911.001	MAYOR Annual salary of the Mayor.	\$6,000	\$6,000
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA)	\$515	\$515
TOTAL		\$6,515	\$6,515
DEPT. 000.513	ADMINISTRATIVE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
911.100	TOWN MANAGER SALARY Annual salary of Town Manager	\$96,100	\$96,100
912.101	TOWN CLERK SALARY Total salary for one (1) full-time Town Clerk; inc 1% inc.	\$52,530	\$53,055
912.200	ADMINISTRATIVE EMPLOYEES Total salaries for two Full Time Equivalent (FTE) Town administrative positions consisting of (1) Management Analyst and (1) Administrative Assistant. Combined line item, similar to salary line item allocations for PD and DPW. Inc. 3% inc. In FY 19-20 salaries included (1) Management Analyst and (1) Part-Time Intern	\$53,034	\$73,954
TOTAL		\$201,664	\$223,110
DEPT. 000.513	FINANCIAL	FY 19-20 BUDGETED	FY 20-21 ADOPTED
912.300	PART-TIME ACCOUNTANT Funding for one (1) part-time staff Accountant; provides oversight of Town finances; assists with ensuring compliance with State/FGFOA reporting guidelines, cash receipting, and general budget assistance.	\$20,000	\$20,000

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL GOVERNMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.513	FINANCIAL (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for Social Security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA).	\$16,576	\$17,068
922.000	EMPLOYEE PENSION FUND Town's defined contribution annual payout for four (4) employees.	\$28,766	\$26,773
923.000	EMPLOYEE HEALTH INSURANCE Town's contribution for employee only (EE) health insurance for 4 administrative employees at \$920.27/month	\$37,184	\$44,173
923.025	EMPLOYEE LIFE AND DISABILITY INSURANCE Town share of costs associated with providing supplemental life, short and long-term disability insurance for four (4) employees.	\$2,438	\$2,511
923.050	DEPENDENT HEALTH INSURANCE 50% of the cost to add a spouse or dependent to the Town's EE insurance for 3 full time employees.	\$9,600	\$10,800
TOTAL		\$114,564	\$121,325
DEPT. 000.513	FINANCIAL	FY 19-20 BUDGETED	FY 20-21 ADOPTED
924.000	WORKMAN'S COMPENSATION	\$55,000	\$56,650
925.000	UNEMPLOYMENT COMPENSATION	-	-
TOTAL		\$55,000	\$56,650
TOTAL PERSONNEL		\$393,293	\$423,150

OPERATING SERVICES

DEPT. 000.514	LEGAL COUNSEL	FY 19-20 BUDGETED	FY 20-21 ADOPTED
931.100	ATTORNEY RETAINER Annual base cost of providing the Town with legal representation.	\$42,000	\$43,500
931.200	EXTRAORDINARY LEGAL FEES Town's allocations for legal fees assoc. with legal services apart from typical Town legal expenses. May include fees for quarterly Special Magistrate review/code enforcement hearings.	\$8,000	\$12,000
TOTAL		\$50,000	\$55,500

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL GOVERNMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.515	PLANNING AND ZONING	FY 19-20 BUDGETED	FY 20-21 ADOPTED
913.000	PLANNING AND ZONING CONSULTING Town's allocations for updating the Code of Ordinances.	\$20,000	\$7,000
913.001	COMPREHENSIVE PLANNING Town's allocations for updating of the Comprehensive Plan to remain current with State Statute requirements.	\$0	\$1,500
931.400	NPDES Town's allocations to ensure compliance with the National Pollutant Discharge Elimination System (NPDES) permitting requirements. This pertains to the Town's efforts to monitor and track stormwater discharges to waters of the State.	\$10,000	\$9,000
TOTAL		\$30,000	\$17,500
DEPT. 000.519	STAFF ENHANCEMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
931.000	STAFF TRAINING Town's allocations for training and education costs for employees through the Florida League of Cities, Florida City-County Manager's Assn., ICMA, Clerk, or other Finance organizations.	\$2,500	\$2,500
940.000	TRAVEL AND MEETINGS Allocations for Manager and staff participation at local and State meetings, and one national ICMA conference annually; includes Manager luncheons with staff or other agencies, transportation, per diem, meals, and other incidental travel expenses.	\$3,500	\$3,500
948.000	ADVERTISING (JOB POSTINGS)	\$100	\$150
954.000	DUES AND SUBSCRIPTIONS Costs for memberships with the Florida League of Cities, ICMA, FCCMA, Florida League of Mayors, Florida Municipal Clerks Association, etc. for Manager & Admin. Staff	\$3,500	\$3,500
TOTAL		\$9,600	\$9,650
DEPT. 000.519	COMMUNICATIONS	FY 19-20 BUDGETED	FY 20-21 ADOPTED
941.000	COMMUNICATIONS - TELEPHONE Town allocations for land line, internet & cable expenditures for Town Hall.	\$4,500	\$5,700
941.100	COMMUNICATIONS - CELL/LAPTOPS Monthly communication expenses for (3) Admin staff devices.	\$500	\$1,200
942.000	POSTAGE AND FREIGHT	\$500	\$300

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL GOVERNMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.519	COMMUNICATIONS (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
946.501	WEBSITE Town expenses for website services and redesign by Civic Plus. Redesign cost spread over next 2 fiscal years, along with an annually recurring website hosting fee of \$2000. 3k included for ADA features.	\$6,000	\$11,000
948.100	PROMOTIONAL ACTIVITIES Costs incurred to promote the Town; may include costs associated with purchase of Town logo or branding materials.	\$1,000	\$1,200
TOTAL		\$12,500	\$19,400
DEPT. 000.515	REPAIRS AND MAINTENANCE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
946.000	REPAIRS AND MAINTENANCE - BUILDINGS The costs incurred for the repair and maintenance of Town buildings, including service contracts for same.	\$2,500	\$1,500
946.100	REPAIRS AND MAINTENANCE - VEHICLES The costs incurred for the repair and maintenance of the Town Hall staff vehicle. Includes cost of oil/filter changes vehicle.	\$325	\$325
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT	\$100	\$100
946.500	COMPUTER MAINTENANCE Town expenses for contractual maintenance of its existing computer network. Includes annual lease for Town Hall copier.	\$9,000	\$12,000
TOTAL		\$11,925	\$13,925
DEPT. 000.519	OPERATING EXPENSES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
932.100	AUDITOR'S FEE (DEPT. 000.513) Expense of retaining auditor for annual Town audit.	\$12,500	\$12,500
932.200	ENGINEER'S FEE (DEPT. 000.513) Town's allocations to utilize the services of a Professional Engineer (PE) for misc. infrastructure issues; additional provided from specific capital projects.	\$8,000	\$8,000
934.000	CONTRACTUAL SERVICES Expenses associated with payroll processing contract and 1/2 of cost of credit card processing contract	\$5,000	\$6,500
943.100	ELECTRICITY Town allocations for electrical utility expenses paid to Duke Energy for Town Hall.	\$6,600	\$7,000
943.200	WATER AND SEWER Expenses paid to County for water and sewer use for Town Hall.	\$1,200	\$2,000

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL GOVERNMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.519	OPERATING EXPENSES (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
945.000	INSURANCE (FIRE, CASUALTY, LIABILITY) Annual insurance premium for all Town property, vehicles, and use of same. Includes Police vehicles and exposure.	\$65,000	\$71,000
947.000	PRINTING Town expenses for printing including receipts, stationary, checks, and other payroll related forms.	\$2,500	\$2,500
947.100	OTHER PRINTING Town expenses related to the codification of ordinances through Municode.	\$1,000	\$500
949.110	ADVERTISING (LEGAL) Town expenses with providing legal notice of Town meetings, ordinances, and other means.	\$2,500	\$3,000
949.201	ELECTION EXPENSES Costs incurred with a March general election for expiring Council seats.	\$6,000	\$6,000
951.000	OFFICE SUPPLIES Costs of materials and supplies including copier paper, stationary, and other general office related items.	\$1,800	\$2,500
952.100	FUEL Annual fuel costs related to the operation of the Town Hall staff vehicle.	\$250	\$250
999.000	MISCELLANEOUS Capital outlay for the acquisition of goods or services that do not directly fall within any of the above categories.	\$1,500	\$1,000
999.100	OFF DUTY DETAIL (PD) Pass-through expense anticipated for off-duty officer compensation of \$40/hr. For 75 hours. Town charges \$44/hr., with additional \$14 covering insurance and processing costs borne by Town.	\$3,000	\$2,000
TOTAL		\$116,850	\$124,750
DEPT. 000.519	UNIFORMS AND GEAR	FY 19-20 BUDGETED	FY 20-21 ADOPTED
952.300	UNIFORMS AND GEAR Costs for adding Town logo to Council/staff sportswear	\$200	\$200
TOTAL		\$200	\$200
TOTAL OPERATING		\$231,075	\$240,925

TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

CAPITAL SERVICES			
DEPT. 000.519	OFFICE EQUIPMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
964.000	OFFICE AND BUILDING EQUIPMENT Costs for the acquisition of new or replacement computer equipment, and other related items.	\$2,000	\$1,000
964.010	BUILDING AND FURNITURE Capital outlay for the acquisition of replacement or new office furniture.	\$1,000	\$1,000
TOTAL		\$3,000	\$2,000
TOTAL CAPITAL		\$3,000	\$2,000
TOTAL GENERAL GOVERNMENT EXPENDITURES		\$627,368	\$666,075

PUBLIC SAFETY - LAW ENFORCEMENT

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC SAFETY - LAW ENFORCEMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

PERSONNEL SERVICES			
DEPT. 000.521	ADMINISTRATIVE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
911.003	CHIEF SALARY Total salary for (1) one full-time Chief of Police; inc. 1% increase	\$87,525	\$88,400
912.102	OFFICER SALARY Total salaries for (9) full-time, sworn officers to include FTO pay; incl. 2% contract step increase, plus an additional 0.5% increase.	\$427,670	\$438,362
912.102	CLERK SALARY Total salaries for (1) full-time, Senior Administrative Assistant; incl. 3% inc.	\$39,346	\$40,526
912.301	SEASONAL PART-TIME SALARIES Total salary for (1) one part-time records Clerk; incl. 3% inc.	\$21,720	\$13,926
912.401	LIEUTENANT SALARY Total salary for (1) one full-time Lieutenant; incl. 1% inc.	\$65,615	\$66,271
912.501	SERGEANT SALARY Total salary for (3) three full-time sworn officers; incl. 2.5% inc.	\$154,280	\$158,137
914.000	OVERTIME For the coverage of shifts during times of leaves, town events or disasters.	\$20,000	\$20,000
914.200	COURT TIME PAY For employees subpoenaed to attend court-related functions to provide case testimony.	\$2,000	\$2,000
914.300	HOLIDAY PAY Funding for 11 holidays.	\$20,450	\$21,500
914.500	NIGHT DIFFERENTIAL PAY Shift differential pay for sworn officers .75 eves, 1.00 midnights.	\$11,500	\$11,500
915.000	SALARY INCENTIVE PAY The Florida Revenue Sharing Act requires the Town to pay educational incentives to include salary incentive courses for sworn officers.	\$10,400	\$9,500
TOTAL		\$860,506	\$870,123
DEPT. 000.521	FINANCIAL AND ADMINISTRATIVE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
921.000	FICA TAXES Town's share of Social Security tax payable at the rate of 7.65% of payroll.	\$62,329	\$67,315
922.000	EMPLOYEE PENSION FUND Town's contribution to the FRS pension plan 25.48 %. Also includes contributions for Chief of Police and Senior Admin. Assistant.	\$190,575	\$182,822
923.000	EMPLOYEE HEALTH INSURANCE Employee-only (EE) coverage for 14 FTE staff.	\$145,040	\$160,006
923.001	EMPLOYEE LIFE & DISABILITY INSURANCE Town cost of Disability & Life Insurance for PD employees.	\$2,500	\$2,500
923.050	DEPENDENT HEALTH INSURANCE Cost to add a spouse or dependent to the Town's EE insurance.	\$24,000	\$24,000
TOTAL		\$424,444	\$436,644
TOTAL PERSONNEL		\$1,284,950	\$1,306,766

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC SAFETY - LAW ENFORCEMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

OPERATING SERVICES			
DEPT. 000.521	STAFF ENHANCEMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
931.000	STAFF TRAINING	\$2,000	\$2,000
	Tuition fees for Basic and advanced training courses for Administrative and Non-Sworn staff.		
940.000	TRAVEL AND MEETINGS	\$6,500	\$6,000
	Tuition fees for sworn personnel. All costs associated with all personnel traveling, lodging, per diem for Training, Conferences, and Meetings.		
949.500	APPLICANT SCREENING	\$3,000	\$3,000
	Costs associated with pre-employment screening to include Polygraph, Psychological, FDLE Drug and Medical screening, P.A.S.S. annual service fee, HEP B vaccinations.		
954.000	DUES AND SUBSCRIPTIONS	\$1,200	\$2,400
	Dues and Subscriptions for various professional Law Enforcement organizations, SPI, Florida Police Chiefs, Suncoast Crime Prevention, Florida Homicide Investigations, Commission Florida Accreditation, Power DMS, Notary renewal.		
	TOTAL	\$12,700	\$13,400
DEPT. 000.521	COMMUNICATIONS	FY 19-20 BUDGETED	FY 20-21 ADOPTED
941.000	COMMUNICATIONS - TELEPHONE	\$4,500	\$4,500
	Equipment and line charges from Verizon and Spectrum for telephones/fax, internet service and basic cable Television boxes.		
941.100	COMMUNICATIONS - CELL/LAPTOPS	\$9,450	\$9,400
	Equipment and usage charges from Verizon for department-issued cell phones and mobile broadband computer aircards for laptops.		
942.000	POSTAGE AND FREIGHT	\$500	\$700
	Costs associated with stamps, mailing of boxes, letters, certified letters, equipment to customers and vendors, to include breath testing machine to FDLE yearly.		
948.001	PUBLIC RELATIONS	\$1,300	\$1,300
	The purchasing and/or printing of branded items, or other materials or supplies used for public outreach, community events and to educate the public in the areas of community policing, neighborhood crime watch, crime prevention, National Night Out.		
	TOTAL	\$15,750	\$15,900
DEPT. 000.521	REPAIRS AND MAINTENANCE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
946.100	REPAIRS AND MAINTENANCE - VEHICLES	\$16,950	\$19,100
	Costs associated with the towing, repairing and preventative maintenance of Town vehicles and road equipment used by the Police Department, (13) police cruisers, (1) one radar trailer, (1) pickup truck, (1) one administrative vehicle and (1) side by side ATV, (1) light trailer/generator and (1) one Police Mountain Bike and car wash service for all. Costs for changing oil and filters to vehicles and equipment assigned to this department. Costs associated with the maintenance, repair, and replacement of tires, rims, and vehicle batteries for all vehicles and equipment assigned to this department.		

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC SAFETY - LAW ENFORCEMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.521	REPAIRS AND MAINTENANCE (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT Repair, maintenance of tint meters, breath testing machine supplies, lethal and less than lethal weapons, tasers, in car video system, AED units, office machines, computer printers in cars, building video camera system, and current Avaya phone system.	\$1,800	\$1,800
946.201	REPAIRS AND MAINTENANCE - RADAR Repair, maintenance, or re-certification bi annually of speed measuring equipment such as 5 radars and 3 lasers, to include 1 radar trailer.	\$900	\$900
946.300	REPAIRS AND MAINTENANCE - RADIO Cost of repairing , replacing, re-alignments, re-programing and/or maintaining in-car and portable handheld radios to include mics, antennas, batteries.	\$1,600	\$1,600
946.400	VEHICLE EQUIPMENT CERTIFICATIONS Cost of (12) twelve police vehicles speedometer calibration required bi- annually.	\$700	\$700
946.500	COMPUTER MAINTENANCE Contract IT services to repair, replacement, and maintain computer hard and software, operating and security network systems, for server, laptops, desk top stations, monitors, mouse, pads, keyboards, batteries for laptops, cables, router and connectors.	\$6,000	\$6,000
TOTAL		\$27,950	\$30,100
DEPT. 000.521	OPERATING EXPENSES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
934.000	CONTRACTUAL SERVICES Contractual Police Services to PCSO for CAD/RMS, ACISS, Forsensics, Latent Prints, Property and Evidence 38,200; Contractual Service with Konica Minolta for copier maintenance and supplies. State Accreditation consulting.	\$35,800	\$41,600
947.000	PRINTING Costs for printing internal booklets, flyers, brochures, cards, business cards, documents, forms, warnings and notices; signage used for operations and building, code enforcement; to include Victim Rights booklets.	\$2,500	\$2,500
949.600	PRISONER EXPENSE Booking fees to include juveniles at \$84 ea., ME processing blood/urine fees at 300 ea., Blood alcohol screening at 100 ea., hospital treatment of prisoners prior to booking, service interpreters.	\$2,000	\$2,000
951.000	OFFICE SUPPLIES All office related stationary and related supplies necessary for operating the police department.	\$1,300	\$1,450
952.100	FUEL Costs incurred for fuel to operate Town vehicles and equipment assigned to this department.	\$27,000	\$23,000

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC SAFETY - LAW ENFORCEMENT
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.521	OPERATING EXPENSES (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
952.700	CRIME INVESTIGATION SUPPLIES Costs associated with conducting Internal Affairs investigations and external crimes to include dictation transcribing, powders, protective gloves, DNA supplies, print kits, tapes, protective gear, narcotics test kits.	\$1,200	\$1,200
952.800	PERSONAL PROPERTY REPLACEMENT Per PBA contract, costs to replace any items broken in the line of duty.	\$100	\$100
980.500	POLICE DEPARTMENT GRANTS Grants for the Police Department.	-	\$0
980.500	ELECTRICITY Electric utility billing for the Police Department portion of the building.	\$9,600	\$7,200
999.000	MISCELLANEOUS Cost of miscellaneous supplies or equipment such as first aid kits and safety mask, NARCAN, fire extinguisher recert, replacement of stop sticks, traffic cones, State Statute books, volunteer supplies, bio-hazard supplies, trauma kits, patrol car printer paper, Officer of the Year award, keys, awards of special merit or special recognition, hosting meetings, training, events, vehicle storage containers and cleaning supplies, Holiday supplies, shredding services for records/documents or other misc items.	\$3,700	\$3,700
999.100	WATER AND SEWER Water and sewer use for the Police Department portion of the building.	\$2,300	\$2,000
TOTAL		\$85,500	\$84,750
DEPT. 000.521	UNIFORMS AND GEAR	FY 19-20 BUDGETED	FY 20-21 ADOPTED
952.300	UNIFORMS AND GEAR Uniforms and gear for ALL personnel assigned to the Police Department.	\$6,000	\$6,000
952.411	CAMERAS, FILM AND EQUIPMENT Repair, maintain, purchase, replace materials or accessories associated with ICV units, photos, flash drive, CD, DVD, video or cameras.	\$150	\$150
952.500	AMMUNITION Purchase all ammunitions, cleaning supplies, targets, training aids, replacement parts to support the maintenance of handgun, long guns, less than lethal, Tasers, O/C.	\$1,400	\$3,000
952.600	UNIFORM CLEANING Reimbursement for dry cleaning uniforms as outlined in PBA agreement with max of \$40 per month, per officer.	\$500	\$500
TOTAL		\$8,050	\$9,650
TOTAL OPERATING		\$149,950	\$153,800

TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC SAFETY - LAW ENFORCEMENT
 GENERAL FUND - 001
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

CAPITAL SERVICES			
DEPT. 000.521	OFFICE EQUIPMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
964.000	OFFICE AND BUILDING EQUIPMENT Costs to repair, replace, maintain furniture chairs, desks, or associated equipment.	\$250	\$300
964.300	BUILDING AND FURNITURE Cost for other new equipment throughout the budget year.	-	-
TOTAL		\$250	\$300
DEPT. 000.521	OTHER EQUIPMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
964.300	OTHER NEW EQUIPMENT Other related equipment to this department.	\$1,000	\$700
TOTAL		\$1,000	\$700
TOTAL CAPITAL		\$1,250	\$1,000
TOTAL GENERAL GOVERNMENT EXPENDITURES		\$1,436,150	\$1,461,566

PUBLIC WORKS

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC WORKS
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

PERSONNEL SERVICES			
DEPT. 000.541	ADMINISTRATIVE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
912.104	DPW FOREMAN SUPERVISOR Annual salary for Department of Public Works Supervisor.	\$53,045	\$53,575
912.202	DPW SALARIES Annual salary for 2.5 public works employees, including (1) Worker II, (2) Worker I's and a part-time Custodian.	\$83,000	\$85,490
914.000	OVERTIME Equivalent to 160 hours of staff time @ \$27/hr. to oversee rentals; tied to park/hall rental revenue.	\$4,488	\$5,220
TOTAL		\$140,533	\$144,285
DEPT. 000.541	FINANCIAL	FY 19-20 BUDGETED	FY 20-21 ADOPTED
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA).	\$10,329	\$11,038
922.000	EMPLOYEE PENSION FUND Deferred compensation provided for three (3) full-time Public Works employees at 12%.	\$14,435	\$14,868
923.000	EMPLOYEE HEALTH INSURANCE 100% of Employee-only (EE) coverage @ \$920.27/mo for 3 employees.	\$24,000	\$34,000
923.025	EMPLOYEE LIFE & DISABILITY INSURANCE Funding for Life and Disability Insurance for three(3) full-time Public Works employees.	\$2,500	\$2,500
923.050	DEPENDANT HEALTH INSURANCE 50% of the cost to add a spouse or dependent to the Town's health insurance for 1 full-time Public Works employee.	\$4,800	\$5,400
TOTAL		\$56,064	\$67,806
TOTAL PERSONNEL		\$196,597	\$212,091

OPERATING SERVICES			
DEPT. 000.541	STAFF ENHANCEMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
931.000	STAFF TRAINING Costs allocated for MOT (Maintenance of Traffic), stormwater, and other Public Works training.	\$1,000	\$1,000
940.000	TRAVEL AND MEETINGS Travel and meeting expense of staff attending area training, seminars, or meetings with other County staff.	\$500	\$500

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC WORKS
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.541	STAFF ENHANCEMENT (cont.)	FY 19-20 BUDGETED	FY 20-21 ADOPTED
940.000	ADVERTISING (JOB POSTINGS) Travel and expense of staff attending area.	\$0	\$0
954.000	DUES/MEMBERSHIPS/PUBLICATIONS Costs associated with membership or dues for County/National Public Works Association (APWA).	\$250	\$250
	TOTAL	\$1,750	\$1,750
DEPT. 000.541	COMMUNICATIONS	FY 19-20 BUDGETED	FY 20-21 ADOPTED
941.100	COMMUNICATIONS - CELL/LAPTOPS Annual service fees for Public Works cell phones.	\$1,500	\$1,500
	TOTAL	\$1,500	\$1,500
DEPT. 000.541	REPAIRS AND MAINTENANCE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
934.200	GROUND/LAKES MAINTENANCE Annual funding allocated for maintenance of all lakes/ponds within Town jurisdiction, including spot treatments, as needed; includes funding for Code Enforcement lot mowing.	\$11,000	\$11,000
943.210	TRAFFIC LIGHTS AND MAINTENANCE Annual Town expense for traffic signal maintenance contract with Pinellas County.	\$18,500	\$20,400
946.000	CONTRACT MOWING Cost to acquire an annual contract to mow larger open park and easement areas similar to other contracts used in neighboring municipalities. Cost center in lieu of an additional Public Works employee.	\$10,000	\$0
946.000	BEAUTIFICATION Seasonal flowers and other landscaping for Schleck Park Gazebo, holidays and areas within parks.	\$1,000	\$1,000
946.000	REPAIRS AND MAINTENANCE - BUILDING Annual expense for regular maintenance of Town buildings. Includes AC, plumbing, electrical, and other building maintenance items.	\$7,500	\$7,500
946.100	REPAIRS AND MAINTENANCE - VEHICLES Annual repairs to Public Works vehicles. Annual costs for oil and filter changes to support Public Works vehicles. Annual replacement costs for tires and batteries to support Public Works vehicles.	\$4,300	\$3,500
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT Annual costs to repair Public Works equipment including, but not limited to mowers, power tools, trailers, tractor, etc.	\$7,000	\$7,000
946.500	PARKS MAINTENANCE Annual costs associated with maintenance of park features.	\$4,000	\$5,750
946.500	COMPUTER MAINTENANCE Annual costs to repair Public Works computer equipment.	\$500	\$500
	TOTAL	\$63,800	\$56,650

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC WORKS
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.541	OPERATING EXPENSES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
934.000	CONTRACTUAL SERVICES Annual contract cost of one (1) part-time Custodian; cost added to DPW Salaries line item.	\$0	\$0
934.100	STREET SWEEPING Town allocation for annual contract for quarterly sweeping of all Town roadways (NPDES requirement).	\$3,800	\$3,800
943.100	ELECTRICITY Electric utility (Duke Energy) fees for Public Works building, parks, gazebo, and splash pad.	\$6,500	\$11,400
943.110	STREET LIGHTING Electric utility expenses for all LED Town street lights, including decorative light fixtures installed on 54th Ave, per contract with Duke Energy.	\$44,000	\$50,200
943.200	WATER AND SEWER Proportionate share of water and sewer utility costs for Public Works Building and Ernst Park.	\$2,300	\$3,000
952.100	FUEL Annual cost to supply Public Works vehicles and equipment fleet with operating fuels.	\$3,500	\$3,500
947.000	PRINTING Annual costs for printing Public Works flyers, or printing/mailing of lot mowing invoices.	\$250	\$250
999.000	MISCELLANEOUS General Public Works annual expenses that are uncategorized or unplanned that occur during the year.	\$5,000	\$3,500
943.000	GAS UTILITY Costs associated with the supply of natural gas utility (TECO) to community hall for emergency generator and stove.	\$700	\$700
TBD	GENERATOR MAINTENANCE	-	\$5,200
TOTAL		\$66,050	\$81,550

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC WORKS
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

DEPT. 000.541	UNIFORMS AND GEAR	FY 19-20 BUDGETED	FY 20-21 ADOPTED
952.300	UNIFORMS AND GEAR Annual Town costs for Public Works uniforms and safety equipment.	\$1,500	\$1,500
952.400	SMALL TOOLS Annual expense for small manual or power tools necessary for Public Works duties.	\$1,500	\$1,500
952.410	CLEANING SUPPLIES Annual expense for supplies necessary to maintain Town buildings in a sanitary condition.	\$1,500	\$2,000
952.410	MINOR MATERIALS	\$0	\$0
952.510	CHEMICALS Annual expense for chemicals and other solutions necessary for Public Works functions (i.e. fertilizer, weed killer, etc.).	\$1,000	\$1,000
953.000	ROAD MATERIALS AND SUPPLIES Annual cost for road maintenance supplies including, but not limited to patching compound, barricades, cones, etc.	\$500	\$1,500
TOTAL		\$6,000	\$7,500
TOTAL OPERATING		\$139,100	\$148,950
CAPITAL OUTLAY			
DEPT. 000.541	STORMWATER MAINTENANCE	FY 19-20 BUDGETED	FY 20-21 ADOPTED
963.400	DRAINAGE MAINTENANCE AND IMPROVEMENTS Costs necessary for maintenance of Town storm drain baskets. (cost incorporated into CIP fund for FY21)	\$0	\$0
TOTAL		\$0	\$0
DEPT. 000.541	NEW EQUIPMENT	FY 19-20 BUDGETED	FY 20-21 ADOPTED
964.200	NEW MACHINERY (OTHER) Capital outlay cost for unanticipated new equipment or tools needed during the budget year.	\$1,500	\$1,500
964.300	OTHER NEW EQUIPMENT Estimated cost of purchasing a plate compactor street pothole repairs and safety lighting for Town bucket truck.	\$1,500	\$3,500
TOTAL		\$3,000	\$5,000
TOTAL CAPITAL OUTLAY		\$3,000	\$5,000
TOTAL PUBLIC WORKS EXPENDITURES		\$338,697	\$366,041

MISCELLANEOUS FUNDS

TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL FUND - 001
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

PUBLIC SERVICES - FIRE CONTROL			
Dept. 000.522	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
934.000	CONTRACTUAL SERVICES Town costs for contracting with Pinellas Park for annual Fire Control Services. 3% annual increase, per contract.	\$292,108	\$300,871
TOTAL PUBLIC SERVICES - FIRE CONTROL EXPENDITURES		\$292,108	\$300,871

BUILDING/PERMITTING SERVICES			
Dept. 000.524	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
934.000	CONTRACTUAL SERVICES Contract cost with Pinellas Park for annual Bldg. Permitting, and Trades Review/Inspection services. 4% annual increase, per contract.	\$90,688	\$93,409
940.000	TRAVEL AND MEETINGS	\$0	\$0
946.500	COMPUTER MAINTENANCE Departmental costs for computer and related equipment used by staff.	\$500	\$500
947.100	PRINTING Departmental costs for printing of placards, permit forms, etc.	\$250	\$250
951.000	OFFICE SUPPLIES	\$0	\$0
999.000	MISCELLANEOUS Cost of new or replacement of existing furniture, file cabinets, or related equip. Inc. 1/2 cost of credit card processing software.	\$500	\$2,000
TOTAL BUILDING/PERMITTING SERVICES EXPENDITURES		\$91,938	\$96,159

EMERGENCY AND DISASTER RELIEF			
Dept. 000.525	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
983.000	DISASTER PREPAREDNESS AIDS Annualized Town costs intended to offset common pre/post disaster-related expenses.	\$12,500	\$12,500
TOTAL EMERGENCY AND DISASTER RELIEF EXPENDITURES		\$12,500	\$12,500

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
GENERAL FUND - 001
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

GARBAGE/SOLID WASTE SERVICES			
Dept. 000.534	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
900.210	RECYCLING GRANT Costs related to expenditure of Town's share of annual County recycling grant funding; used to purchase goods with notable recycled content.	\$3,900	\$3,750
TOTAL GARBAGE/SOLID WASTE SERVICES EXPENDITURES		\$3,900	\$3,750

SOCIAL SERVICE ASSISTANCE			
Dept. 000.569	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
982.200	OTHER AGENCY SUPPORT Annual Town contribution to Council-designated charity. May include, but not be limited to SPCA, Dixie Hollins, Mayors Council-designated seasonal charity, Fire/Police Explorers, Neighborly Care Network, etc.	\$4,000	\$4,000
982.400	STATION 16 TOYS FOR TOTS Annual Town contribution to the Pinellas Park Fire Department fundraiser staffed by Kenneth City Fire Department personnel.	\$400	\$400
901.000	LIBRARY FEES (DEPT. 000.571) Annual reimbursement the Town provides to citizens seeking a library card.	\$5,500	\$5,500
949.001	RECREATION FEE REIMBURSEMENT Reimbursement to residents utilizing memberships for Recreation Departments outside of Kenneth City. The Town reimburses the difference between the resident vs. non-resident rate of obtaining a membership for another municipalities Recreation Department.	-	\$1,500
TOTAL OTHER HUMAN SERVICES EXPENDITURES		\$9,900	\$9,900

SPECIAL EVENTS			
Dept. 000.574	EXPENDITURES	FY 19-20 BUDGETED	FY 20-21 ADOPTED
900.100	GEN (COUNCIL MTGS, COFFEE, ETC)	\$0	\$0
900.200	SPECIAL EVENTS Previously "Fall" Events; expanded to include other related events.	\$5,000	\$5,000
900.400	HOLIDAY DECORATIONS Annual costs for contract to lease holiday lighting decorations for Town buildings and Gazebo.	\$4,000	\$4,000
900.500	VOLUNTEER APPRECIATION Funding intended to offset the costs of volunteer appreciation function held in early December.	\$500	\$500
900.800	OTHER	\$1,500	\$1,500
900.220	CONTINGENCY	\$0	\$0
TOTAL SPECIAL EVENT EXPENDITURES		\$11,000	\$11,000

BEAUTIFICATION FUND

FY 2020 - 2021

TOWN OF KENNETH CITY
BEAUTIFICATION FUND (ATS - RED LIGHT CAMERA PROCEEDS) - 100
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

REVENUES					
REVENUES	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
Beginnig RLC Reserves	\$392,812	\$187,812	\$150,812	\$113,812	\$76,812
Fines & Forefeitures	-	-	-	-	-
TOTAL REVENUES	\$392,812	\$187,812	\$150,812	\$113,812	\$76,812
EXPENDITURES					
BEAUTIFICATION PROJECTS	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
54th Ave. Medians/Lighting	-	-	-	-	-
54th Ave. Streetlight Banners	-	-	-	-	-
Public Services Wall Mural	-	-	-	-	-
Façade Grants/Economic Development Incentives	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Free Library Book Boxes	-	-	-	-	-
Lake Signage	\$25,000	\$2,000	\$2,000	\$2,000	\$2,000
Town Hall Façade Improvements	-	-	-	-	-
Public Services Complex Identification and Directory Signage	\$25,000	-	-	-	-
46th Ave. Decorative Streetlights	\$45,000	-	-	-	-
Spray Park - Ernst Park Renovations	-	-	-	-	-
46th Ave. Streetscape/Walking Paths	-	-	-	-	-
Town Hall Parking Expansion	-	-	-	-	-
Schleck Park Renovations/Dock/Boardwalk	-	-	-	-	-
Miscellaneous Beautification Projects	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Community Garden	\$75,000	-	-	-	-
Ernst Park Pocket Dog park ("Ernst Bark")	-	-	-	-	-
TOTAL EXPENDITURES	\$205,000	\$37,000	\$37,000	\$37,000	\$37,000
BEAUTIFICATION FUND BALANCE	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
TOTAL REVENUES	\$392,812	\$187,812	\$150,812	\$113,812	\$76,812
TOTAL EXPENDITURES	\$205,000	\$37,000	\$37,000	\$37,000	\$37,000
FUND BALANCE	\$187,812	\$150,812	\$113,812	\$76,812	\$39,812

DETAIL OF BEAUTIFICATION EXPENSES

FY 2020 - 2021

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
BEAUTIFICATION FUND (ATS - RLC PROCEEDS) - 100
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

EXPENDITURES		
949.204	REVITALIZATION	FY 20-21 ADOPTED
	FAÇADE GRANTS/ECONOMIC DEVELOPMENT INCENTIVES	\$30,000
	Funding allocated for the expansion of the Town's existing commercial façade grant program. Includes reimbursement for up to 50% of the costs of qualifying improvements, and not to exceed \$5,000 per street frontage. Eligible reimbursable costs may include building demolition, real estate commission fees, signage or related improvements, ADA improvements, or updating utilities. Funding availability on a first-come-first-serve basis.	
	LAKE SIGNAGE	\$25,000
	Proposed Town branded lake identification signage, similar to Town median signage that also orients visitors on rules, hours, and prohibitions. Signage proposed for all lakes with public access, including Lake Thomas, Paul, Lori, and Dixie.	
	PUBLIC SERVICES COMPLEX IDENTIFICATION AND DIRECTORY SIGNAGE	\$25,000
	The addition of directory and building signage to orient visitors to Town Public Services Annex. Signage to include orientation for Police, Fire, Community Hall, Public Works, and James P. Ernst Park.	
	46TH AVE. DECORATIVE STREETLIGHTS	\$45,000
	Funding for the acquisition and installation of decorative streetlights to compliment the 46th Avenue greenway improvements, similar to those intalled on 54th Avenue. LED streetlights will be supplied by Duke Energy.	
	MISCELLANEOUS BEAUTIFICATION PROJECTS	\$5,000
	Funding for miscellaneous beautificaiton projects that may occur throughout the year to include landscaping, holiday light pole decorations, free libraries, artistic bike racks, etc.	
	COMMUNITY GARDEN	\$75,000
	Funding for the planning and construction of an ADA friendly, community garden on the shores of Lake Lori. Garden to include wheelchair accessible planter boxes, regular boxes, potable water supply, grading, landscaping, hardscaping, fencing, and signage.	
	TOTAL	\$205,000
TOTAL REVITALIZATION EXPENDITURES		\$205,000

CAPITAL IMPROVEMENT PLAN (CIP)

FY 2020 - 2021

TOWN OF KENNETH CITY
CAPITAL IMPROVEMENT PLAN (CIP) - 300
5-YEAR FUNDING OUTLOOK
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

5 YEAR REVENUE FORECAST

REVENUES	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
FUNDING	\$1,439,478	\$550,859	\$563,359	\$603,359	\$1,353,359
County/BP Grant Reimbursement	\$22,500	-	-	-	-
46th Ave. Greenway LWCF Grant Reimbursement	\$190,425	-	-	-	-
Local Option Sales Tax (Penny for Pinellas)	\$538,359	\$538,359	\$538,359	\$538,359	\$538,359
SWFWMD (Stormwater Improvments Grant)	\$62,500	\$12,500	\$25,000	-	\$750,000
47th Ave. Improvements (State DEP Parking Grant)	\$55,694	-	-	-	-
Pinellas County Joint Project Agreement (JPA): 46th Ave Improv.	\$570,000	-	-	-	-
Stormwater Impact Assessment	-	-	-	\$65,000	\$65,000
BEGINNING FUND BALANCE	\$1,963,615	\$1,271,093	\$1,151,952	\$695,311	\$563,670
TOTAL REVENUES	\$3,403,093	\$1,821,952	\$1,715,311	\$1,298,670	\$1,917,029

5 YEAR FUNDING CYCLE

CAPITAL IMPROVEMENTS	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
CAPITAL PROJECTS	\$1,997,500	\$660,000	\$1,010,000	\$735,000	\$735,000
Ernst Park Playground - Sun Canopy	-	-	-	-	-
Schleck Park Master Plan/Improvements	-	-	-	-	-
Unit 12 Park Reconstruction	-	-	\$125,000	-	-
Joe's Creek Linear Trail Connector (County Co-op)	-	-	\$150,000	-	-
Lake Aeration/Water Quality Treatments	\$22,500	-	-	-	-
VFW Memorial Relocation/Refurbishment	-	\$75,000	-	-	-
Street Improvements	-	\$130,000	\$130,000	\$130,000	\$130,000
Street Signage	\$270,000	\$5,000	\$5,000	\$5,000	\$5,000
46th Ave Greenway/Pathway Improvements (LWCF)	\$575,000	-	-	-	-
46th Ave Roadway Improvements (County JPA Grant)	\$570,000	-	-	-	-
Stormwater Improvements	\$75,000	-	\$500,000	\$500,000	\$500,000
Town Stormwater Master Plan (SWFWMD)	\$50,000	\$50,000	-	-	-
Stormwater Rate Study	-	\$50,000	-	-	-
Comm. Hall/Police Dept. Generator Replacement	\$60,000	-	-	-	-
Town Hall/Police Dept. Server Replacement	\$15,000	-	-	-	-
Town Hall Security/ADA/Entry Renovations (Started FY 19/20)	\$20,000	-	-	-	-
Town Hall Community Room Build-Out	-	\$100,000	\$100,000	\$100,000	\$100,000
Town Parking Lot Resurfacing/Reconstruction	-	\$250,000	-	-	-
Fire Department Roof & Facade	\$40,000	-	-	-	-
47th Ave. Parallel Parking (DEP Grant)	\$200,000	-	-	-	-
Lake Lori Parking	-	-	-	-	-
Ernst Park "Oasis"	\$100,000	-	-	-	-
CAPITAL EQUIPMENT	\$134,500	\$10,000	\$10,000	\$0	\$0
Technology Upgrades	\$4,500	-	-	-	-
Asset Protection/Loss Prevention Cameras for Park Facilities	\$15,000	\$10,000	\$10,000	-	-
Public Works Capital Equipment	\$70,000	-	-	-	-
Public Works Building Portable Lifts	-	-	-	-	-
Police Department Capital Equipment	\$45,000	-	-	-	-
Other Police Department Building Equipment	-	-	-	-	-

TOWN OF KENNETH CITY
 CAPITAL IMPROVEMENT PLAN (CIP) - 300
 5 -YEAR FUNDING OUTLOOK
 FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

5 YEAR FUNDING CYCLE (cont.)					
CAPITAL IMPROVEMENTS	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
VEHICLES	\$0	\$0	\$0	\$0	\$0
Police Department Cruisers	-	-	-	-	-
TOTAL EXPENDITURES	\$2,132,000	\$670,000	\$1,020,000	\$735,000	\$735,000
5 YEAR RESERVE BALANCE FORECAST					
CAPITAL FUND RESERVE BALANCE	FY 20/21 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROJECTED	FY 23/24 PROJECTED	FY 24/25 PROJECTED
TOTAL REVENUES	\$3,403,093	\$1,821,952	\$1,715,311	\$1,298,670	\$1,917,029
TOTAL EXPENDITURES	\$2,132,000	\$670,000	\$1,020,000	\$735,000	\$735,000
CAPITAL FUND RESERVE BALANCE	\$1,271,093	\$1,151,952	\$695,311	\$563,670	\$1,182,029

DETAIL OF CIP EXPENSES

FY 2020 - 2021

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
CAPITAL IMPROVEMENT PLAN (CIP) - 300
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

CAPITAL PROJECTS	
EXPENDITURES	FY 20-21 ADOPTED
UNIT 12 PARK RECONSTRUCTION	-
Reconstruction of Unit 12 park in conjunction with Pinellas County's future Joe's Creek Linear Trail.	
JOES CREEK LINEAR TRAIL CONNECTOR (COUNTY CO-OP)	-
Future connection to Joe's Creek Linear Trail from 43rd Ave. N. This trail connection will enable trail users from the county to access Town facilities, and for residents to more easily access the Joe's Creek Trail.	
LAKE AERATION/WATER QUALITY TREATMENTS	\$22,500
Funding allocated for Engineering, acquisition and installation of water quality improvements (fountains and aerators) to Lakes Paul and Lori. Source of funding is from a County grant/BP DeepWater Horizon oil spill proceeds. Grant requires budgeting for full project cost, then will result in 50% reimbursement upon completion	
VFW MEMORIAL RELOCATION/REFURBISHMENT	-
Renovation of the Town VFW Memorial. The memorial is currently located within the 46th Ave. N right-of-way, opposite the Town fire station. Renovations include recognizing all service personnel to date.	
STREET IMPROVEMENTS	\$0
Funding for targeted milling and resurfacing of Town streets in accordance with the master street condition inventory. Plan for improvements currently on hold, pending the outcome of stormwater master plan conducted by the Town's contracted general engineer with an estimated completion in late 2021.	
STREET SIGNAGE	\$270,000
Funding allocated for replacement or updating of non-compliant street signage along roadways being resurfaced. Also includes \$15,000 for golf cart ordinance signage.	
46TH AVE. GREENWAY/PATHWAY IMPROVEMENTS (LWCF)	\$575,000
Funding allocated for 46th Avenue Greenway improvements to include sidewalk widening and related hardscape treatments; 50% of project funding sources from Town award of a State Land & Water Conservation Fund grant in FY17/18. Budgeted cost \$575,000. Project spans multiple budget years. Grant requires funding allocation each budget year where activity occurs. Estimated completion mid 2021; to be completed in part with County JPA with street resurfacing and curb/ADA improvements.	
46TH AVE. ROADWAY IMPROVEMENTS (COUNTY JPA GRANT)	\$570,000
Estimated cost for milling and resurfacing of 46th Ave. N from 55th St. to 62nd St. curb gutter and ADA improvements associated with street resurfacing. Includes realignment so 46th Ave N. Greenway/Pathway improvements, as one large project. Both projects will be bid together. Contractor selection in late 2020. Construction is estimated to take 12-18 months.	
STORMWATER IMPROVEMENTS	\$75,000
Improvements to 49th Ave. N and 60th St. N. Includes replacement of stormwater lines. Additional costs are included in out-years to satisfy street milling and resurfacing on those roads once they are improved. Estimated cost includes 505/50 grant proceeds from SWFWMD applied for by the Town.	
TOWN STORMWATER MASTER PLAN	\$50,000
Initiated in 2019 with an estimated completion in late 2021, the Town's Stormwater Master Plan will enable the Town to strategically undertake future stormwater improvements and milling and resurfacing projects. This master plan will serve as the foundation for the future (below) Stormwater Rate Study.	
STORMWATER RATE STUDY	-
Master plan necessary to undertake future stormwater lining of secondary and tertiary stormwater lines existing throughout Town; plan is mandated by the water management district (SWFWMD) prior to consideration of future stormwater impact fees.	
COMMUNITY HALL/POLICE DEPARTMENT GENERATOR REPLACEMENT	\$60,000
Funding necessary to upgrade existing generator to size/capacity that matches existing use of represented facilities. Original generator not properly sized to support both the PD and the Community Hall/Emergency Operations Center.	
TOWN HALL/POLICE DEPARTMENT SERVER REPLACEMENT	\$15,000

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
CAPITAL IMPROVEMENT PLAN (CIP) - 300
FY 2020-2021 | OCTOBER 1, 2020 - SEPTEMBER 30, 2021

EXPENDITURES (cont.)	FY 20-21 ADOPTED
TOWN HALL SECURITY/ADA/ENTRY RENOVATIONS	\$20,000
Started in late FY 19/20. Funding to update Town Hall lobby with security and productivity improvements. Additional updates include installation of ADA level countertops, lobby and copy room space re-allocation, and Town records storage expansion. Similar to the Public Works building renovations, the project spans two budget years; thus the need to allocate funding in both years. Total budgeted cost \$111,000.	
TOWN HALL COMMUNITY ROOM BUILD-OUT	-
This cost estimate is part of the Schleck Park Master Plan currently underway, with a scheduled completion of the master plan in late 2021. The overall plan provides options for the highest and best use of the existing park in relation to Town Hall. This master plan will be similar to that undertaken for James P. Ernst Park.	
TOWN PARKING LOT RESURFACING/RECONSTRUCTION	-
Funding to resurface Town and Community Hall/PD/Fire parking lots and driveways; includes funding to re-grade Fire Department apron along 58th Street to correct driveway settling	
FIRE DEPARTMENT ROOF & FAÇADE	\$40,000
Funding to repair/replace damaged wood on the exterior of the Fire Station. The Town owns/maintains the building, but contracts with Pinellas Park for Fire service.	
47TH AVE. PARALLEL PARKING (DEP GRANT)	\$200,000
Funding for the addition of parallel parking on 47th Ave. N at James P. Ernst Park to provide more parking options for the park. Funding also includes an ADA accessible sidewalk that provides access to the park from 47th Ave N.	
ERNST PARK "OASIS"	\$100,000
Estimated cost of adding a covered patio to the northside of the new Public Works building for additional sun shelter and seating options for park users. The "Oasis" has been planned to include a rental equipment vending machine/unit and another vending machine to provide refreshments for park guests.	
TOTAL	\$1,997,500
CAPITAL EQUIPMENT	FY 20-21 ADOPTED
TECHNOLOGY UPGRADES	\$4,500
Computer purchases for Council. Additional equipment for virtual meetings.	
ASSET PROTECTION/LOSS PREVENTION CAMERAS FOR PARK FACILITIES	\$15,000
Estimated cost to add closed circuit cameras to park facilities to assist with asset protection and loss prevention. Cameras would not be monitored 24/7, but would be installed with video storage capacity to allow staff the ability to review footage after an incident of vandalism.	
PUBLIC WORKS CAPITAL EQUIPMENT	\$70,000
Funding for a second mezzanine in the Public Works building and a telehandler.	
POLICE DEPARTMENT CAPITAL EQUIPMENT	\$45,000
Purchase and install (2) two protective bumpers for remaining vehicles, purchase 6 active shooter kits and 7 in car vehicle radios. Purchase new accounting software to track departments budget and expenses.	
TOTAL	\$134,500
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	\$2,132,000

BUDGET GLOSSARY

FY 2020 - 2021

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021**

Ad Valorem Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). This is also known as property tax.
Assessed Value	Dollar value given to real estate, utilities and personal property, on which taxes are levied.
Assets	Resources owned or held which have monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions, which are authorized in the adopted budget. to be filled during the fiscal year.
Balance Sheet	The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date.
Balanced Budget	A budget in which estimated revenues equal estimated expenditures.
Budget	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.
Budget Amendment	Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Council approval.
Budget Calendar	The schedule of key dates which a government follows in the preparation and adoption of the budget.
Capital Expenditures	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.
Capital Improvement Project Budget	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.
Town Council	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.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021**

Town Manager	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.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost Center	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.
Cost-of-Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt	An obligation resulting from the borrowing of money or the purchase of goods and services.
Debt Service	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
Demography (Demographics)	The statistical study of human populations, especially as they relate to density, distribution, and vital statistics.
Encumbrance	An amount of money committed for the payment of goods and services not yet received.
Expenditure	Payment for goods and/or services provided.
Expenditure Categories	<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>

TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021

Fiscal Year (FY)	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.
Franchise Taxes/Fees	Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of public property.
Fringe Benefits	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.
Full Time Equivalent	Term used to convert the part-time employee positions to equate to full-time positions by (FTE) dividing the total annual hours worked of the part-time employee by the total annual hours worked by the full-time employee.
Fund Accounting	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.
GASB	Governmental Accounting Standards Board is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.
General Fund	Fund used to account for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
General Fund Reserves	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.
Governmental Funds	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.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021**

Homestead Exemption	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.
Infrastructure	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
Infrastructure Tax	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”.
Interfund Transfers	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenues	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.
Line Item	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.
Millage	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.
Operating Budget	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)
Ordinance	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.
Penny for Pinellas	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.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021**

Per Capita	An average per person estimate of a given factor.
Property Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as ad valorem tax.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Revenue	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.
Rolled-Back Rate	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.
Millage Rate	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.
Special Assessment	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.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Tax	Compulsory charge levied by a government to finance services performed for the common benefit.
Taxable Value	The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.
Trend	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period of time.
TRIM Act	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.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2020-2021**

Unappropriated	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.
Utility Tax	A tax levied by cities on the consumers on various utilities such as electricity, telephone, gas, water, etc.