



## THE TOWN OF KENNETH CITY, FLORIDA

### Special Meeting

### PUBLIC NOTICE

The Council of the Town of Kenneth City will meet at Community Hall, located at 4600 58<sup>th</sup> Street North, Kenneth City, Florida to discuss the agenda items of Town business listed at the time indicated below.

6:30pm

October 3, 2022

Community Hall

- A. Call to Order
- B. Moment of Silence by Councilmember Noble and Pledge of Allegiance
- C. Roll Call
- D. Consent Agenda
  - 1. Imagine That Performance Report (8.22.22 to 9.4.22) & (9.5.22 to 9.18.22)

E. Persons Wishing to Be Heard on Items NOT Listed on the Agenda

A **3 minute time limit**....If you are addressing the Council, step to the podium and state your name and address for the record. Public comments can also be submitted by email to the Town Clerk at [Townclerk@kennethcityfl.org](mailto:Townclerk@kennethcityfl.org), written comments must be received by 4pm on the day of the meeting and will be read aloud during the meeting. Please limit your comments to 400 words as the comments are limited to three minutes.

F. Action Agenda

- 1. Resolution 2022-06 for Final Millage Rate
- 2. Resolution 2022-07 Second Reading of Budget
- 3. Resolution 2022-08 Ratification of State of Local Emergency
- 4. Resolution 2022-09 Financial Management Policy

G. Mayor/Council Comments

H. Town Manager Comments

I. Adjournment

Any person who decides to appeal any decision of the Town Council with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The law does not require the Town Clerk to transcribe verbatim minutes; therefore, the applicant must make the necessary arrangements with a private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation in order to participate in this meeting should call 727-498-8948 or fax a written request to 727-498-8841. [www.kennethcityfl.org](http://www.kennethcityfl.org)

## Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Consent Agenda

### Summary:

This item provides a listing of items requiring Town Council review and/or approval.

### Proposed Recommendation:

Council to approve Consent Agenda.

## Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Imagine That Performance Report

### Summary:

The reports submitted are in accordance to The Agreement with Imagine That Performance, LLC and the Town of Kenneth City executed on June 15, 2022. The following excerpt is in Exhibit C: Interim Town Manager in section 3) Financial Matters: "Any invoices by COMPANY to TOWN during COMPANY'S service as Interim Manager shall be reviewed by the Mayor as the Town's contracting officer, and any third-party contractor retained for the provision of financial services or Town employee responsible for accounting before payment is remitted. While this Task Order is effective, all checks to COMPANY shall be signed by the Mayor, an authorized independent contractor retained for the provision of financial services, or Town employee identified as an authorized signatory with the TOWN'S financial institution. Invoices from COMPANY to TOWN for services rendered shall separately itemize costs associated with all Task Orders." The report and invoice have been submitted per guidelines.

### Proposed Recommendation:

No action needed. Report included for transparency and informational purposes.

# Project Report 6

Prepared for: Town Council

Date: September 22, 2022

Work weeks: August 22-28 & August 29 – September 4



## Consultant Hours and Tasks

The sections below contain the worklog of the various activities performed by the Consultants assigned to the Task Orders included in the Agreement executed on June 13, 2022. The Agreement included the following Task Orders with expected hours for each in parenthesis:

Exhibit C: Interim Town Manager (20 hours/week)

Exhibit D: Accounting and Code Enforcement Solutions (80 hours total)

Exhibit E: Revenue Analysis and Professional Services Solution Identification (240 hours total)

Exhibit F: Annual Budget Preparation and Compliance (300 hours total)

Exhibit G: Interim Town Clerk (10-20 hours/week)

The worklogs below will serve as a full account of the activities on an hourly basis of the resources assigned to Kenneth City. The “work product” in the form of briefings, updates, Agreements, etc. will be included at the end of this report when possible or could be provided in a different form, including during an upcoming Council Meeting as part of the published agenda packet.

During the two weeks of this report, significant tasks were completed, but additional needs led to unforeseen activities and discussions that consultants spent time on that were not part of the established Task Orders. These items and a few others are listed in the Work Log with time spent “no charge” to clearly indicate the activity was performed AND the Town of Kenneth City has not been billed, at any rate, for the activity.

The team has been documenting the many “out of scope” needs of the Town which are included in this report as discussions will be necessary regarding the path to complete these items.

## Interim Town Manager

The following represents the tasks performed that are part of the Task Order for Interim Town Manager. The rate for this activity is \$125/hour and the expected work is 20 hours/week. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
8/22	Lisa Hendrickson	4.5	BTRs - Ran and reviewed verification report in BL system and made the appropriate corrections. Ran and reviewed license status report <b>in BL system and updated all pending status' except one, for reason.</b> Created a procedure document for the processing of BTR payments from businesses. Trained temporary employee-Sharon on processing payments for the renewal of BTRs. As assigned by Interim Town Manager, signed to purchasing requisitions for public works.
8/22	Lisa Hendrickson	0	(0.25 no charge) Sent email to clerk to advertise bid opening for turn-key accounting solution.
8/23	Rob Duncan	2	Email and Call w/ Attorney and Chief - Staff Meeting
8/23	Lisa Hendrickson	1.75	Staff meeting. Began working on out-of-scope Report for BTRs, Personnel Manual, Departmental Improvement Programs, Implementation/Communication of Tun-key Accounting Software, Code Enforcement, Building Development Services/Permitting and Code of Ordinances.
8/23	Michelle Berger	1	Conference Call with Kenneth City Team
8/24	Michelle Berger	3	Out of Scope Report items
8/24	Lisa Hendrickson	4.75	BTR - Continued work and finalized report for out-of-scope Report for BTRs, Personnel Manual, Departmental Improvement Programs, Implementation/Communication of Tun-key Accounting Software, Code Enforcement, Building Development Services/Permitting and Code of Ordinances in preparation for 8/29/22 Town Council Meeting. Prepared agenda item memo for building development services for 8/29/22 Town Council Meeting. Finalized salary survey for building official.
8/25	Rob Duncan	1	Email inbox and various staff interactions
8/26	Rob Duncan	1	Agenda prep and review - publish on website
8/26	Rob Duncan	0	(3 hours no charge) Various phone calls with staff and council for the week of 8/22
8/29	Rob Duncan	6	Council Meeting Prep with staff and Council Meeting
8/29	Lisa Hendrickson	4.25	Processed 10 incoming BTR payments, updated BL software, printed, and mailed BTRs to businesses. Made 3 BTR address change updates and resent invoices.
8/29	Lisa Hendrickson	0.25	Searched electronic files for Franchise Fee Ordinance. Printed agenda packets and agendas for 8/29/22 council meeting.
8/30	JP Murphy	1.5	Investigate telephone issues at PD with Ken, Photograph and LiDAR 43rd street depressions, coordinate with PCU to investigate.
8/30	Rob Duncan	3	Staff Meeting and plan for First Public Hearing on Budget
8/30	Rob Duncan	0	(1.5 hours no charge) Various phone calls with staff and council debrief from meeting, etc.
9/2	Rob Duncan	1	Meeting with JP/Lisa regarding Building Services solution, piggybacking options, etc.
9/2	Lisa Hendrickson	4	Processed 6 incoming BTR payments, updated BL software, printed, and mailed BTRs to businesses. Made 2 address change updates and

			resent invoices. Processed one dissolved business and inactivated in BL system. Finalized BTR internal process training document. Trained PT Administrative Temp on processing BTRs from this point forward. Trip to Post Office to purchase more stamps for BTRs.
9/2	Rob Duncan	1	Phone calls and email week of 8/29
	Rob Duncan	0	(4 hours no charge) Report
Total Billable Hours		40	(8.75 unbilled hours in this report)

### Significant Accomplishment:

### Invoice Details:

**Billed Time:** August 22-28 & August 29 – September 4 – 40 Hours @ \$125/hour = **\$5,000.00**

### Additional Notes:

**Estimate:** 20 hours / week which would have been \$5,000 for the 2 weeks.

**Unbilled Time:** August 22-28 & August 29 – September 4 – 8.75 Hours @ \$125/hour = **\$1,093.75**

## Accounting and Code Enforcement

The following represents the tasks performed that are part of the Task Order for Accounting and Code Enforcement Solutions. The rate for this activity is \$125/hour and the expected work is 80 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
Total Billable Hours		0	(0 unbilled hours in this report)

### Significant Accomplishment:

### Invoice Details:

**Billed Time:** August 22-28 & August 29 – September 4 – 0 Hours @ \$125/hour = **\$0**

### Additional Notes:

**Estimate:** 80 hours for the project – 2.5 remaining

**Unbilled Time:** August 22-28 & August 29 – September 4 – 0 Hours @ \$125/hour = **\$0**

## Revenue Analysis and Professional Services

The following represents the tasks performed that are part of the Task Order for Revenue Analysis and Professional Services Solution Identification. The rate for this activity is \$125/hour and the expected work is 240 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
8/29	Lisa Hendrickson	0.25	Meeting with Town Attorney regarding Bushnell Piggyback and Municode Ordinance updates.
8/29	Lisa Hendrickson	2.75	Attendance and presentation of building development services at town council meeting.
8/30	Lisa Hendrickson	0.75	Staff meeting agenda review and updates for 9/14/22 town council meeting and discussion of budget.
8/30	Lisa Hendrickson	0.25	Scheduled team meeting for Bushnell Piggyback discussion 9/2/22. Scheduled meeting for RFP Turn-Key solution opening at Town Hall 9/9/22. Emailed interim town manager the RFP opening advertisement for website posting and emailed to JP for posting. Email team FLC grant information for review and consideration.
9/2	Lisa Hendrickson	1	Staff meeting regarding SAFEbuilt piggyback contract and review of Bushnell service details. Phone call to Jessica to schedule a meeting for next week to discuss K.C. service details.
9/2	JP Murphy	2	Building Services strategy meeting, discuss onsite remote solutions for building services, review piggybacking.
	JP Murphy	0	(1 hour no charge) Report
Total Billable Hours		7	(1 unbilled hour in this report)

### Significant Accomplishment:

### Invoice Details:

**Billed Time:** August 22-28 & August 29 – September 4 – 7 Hours @ \$125/hour = **\$875**

### Additional Notes:

**Estimate:** 240 hours for the project – 8.25 hours remaining

**Unbilled Time:** August 22-28 & August 29 – September 4 – 1 Hour @ \$125/hour = **\$125**



## Annual Budget Preparation and Compliance

The following represents the tasks performed that are part of the Task Order for Annual Budget Preparation and Compliance. The rate for this activity is \$125/hour and the expected work is 300 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
8/29	Michelle Berger	0.5	Clean Up of CIP Document - Streamlined Headers & Unfunded Projects
8/24	JP Murphy	6	2022-2023 Draft Budget Sheets for Book, Update schedules. Automate sheets for future use
8/25	JP Murphy	8	Review out of Scope Report items, continue working on 23 budget book. Continue 22 actuals and estimates. Review Attorney Contract, Review Agenda Materials. Approve payments, sign checks.
8/26	JP Murphy	8	Finalize estimates for Council meeting. Review credit card deposits, search for missing transactions, missing deposits and review settlements, fix account setup issues with merchant processing. Estimate payroll.
8/29	JP Murphy	10	Council meeting prep, Budget prep, meeting setup and attendance, schedules of current year revenue and expenditure estimates, payroll general ledger entries from July to August
8/30	JP Murphy	6.25	KC Team Meeting, Review Final Budget Schedules, Review healthcare enrollments, final budget schedules for book. Table conversion to TKC current format. Review proposed CIP vehicle purchase. ARPA-CIP budget inclusion.
8/31	JP Murphy	4	Continued work on budget book, InDesign masters, Red light camera fund reallocations, 10 yr. CAFR & Fund Balance research
9/1	JP Murphy	7	Code Invoices, Revenue Confirms Research report & create audit folders. Fund Balance Policy. Payroll vendor invoices review and code.
9/2	JP Murphy	6.5	Approve checks, backups, deposit, discuss IA with Chief, continued budget work.
	JP Murphy	0	(1 hours no charge) Report
Total Billable Hours		56.25	(1 unbilled hours in this report)

### Significant Accomplishment:

### Invoice Details:

**Billed Time:** August 22-28 & August 29 – September 4 – 56.25 Hours @ \$125/hour = **\$7,031.25**

### Additional Notes:

**Estimate:** 300 hours for the project – 94.50 remaining

**Unbilled Time:** August 22-28 & August 29 – September 4 – 1 Hour @ \$125/hour = **\$125.00**

## Interim Town Clerk

The following represents the tasks performed that are part of the Task Order for Interim Town Clerk. The rate for this activity is \$90/hour and the expected work is 10-20 hours per week. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
8/22	Jocilyn Martinez	1	Processed Payroll Salary Increase Incentive, Communication with Voya, Responded to Public Records Request code enforcement, fence permit and solid waste, Communication with Lisa Hendrickson regarding BTRs
8/23	Jocilyn Martinez	1	Meeting with Rob Duncan, Lisa Hendrickson, Michelle Berger
8/24	Jocilyn Martinez	1	Communication with Cape Coral RE: public record request, Communication with WastePro and resident regarding pick up of desks at curb, Created public notice for accounting services bid opening, Creation of agenda for 8.29.22 meeting
8/24	Jocilyn Martinez	1	Completion of minutes from 8.17.22 meeting
8/25	Jocilyn Martinez	2	Creation, compilation, and completion of Out of Scope Report
8/26	Jocilyn Martinez	2	Compile, complete and disseminate agenda for 8.29.22 meeting
8/29	Jocilyn Martinez	0.5	Finalized and delivered payroll, Communication with PD employee regarding open enrollment for health insurance coverage
8/29	Jocilyn Martinez	2.5	Served as Interim Town Clerk at 8.29.22 Special Council Meeting
8/30	Jocilyn Martinez	1	Meeting with Lisa Hendrickson, Michelle Berger, JP Murphy, respond to public records request regarding open permits, questions regarding employee health insurance
8/31	Jocilyn Martinez	1	Communication with employees regarding Open Enrollment, respond to public records requests regarding building department permits, parking issues, Communication with Laserfiche Rep
9/1	Jocilyn Martinez	2	Communication with CBIZ and Ken Moore, Erica Powell, and Mike Vieno to correct payroll errors to include 2 PW employees who were not paid for flex time. This was caused by a problem with the vendor on the vendor. Additionally, the Police Chief did not receive a direct deposit although hours were input for his time. A supplemental payroll was created and ACH payment was ordered to correct these errors. Dissemination of information to employees regarding health and dental insurance coverage
9/2	Jocilyn Martinez	1	Complete FRS Monthly Contribution Report and communication with employees regarding Open Enrollment for dental and vision coverage
	Jocilyn Martinez	0	(1 hour no charge) Report
Total Billable Hours		16	(1 unbilled hour in this report)

### Invoice Details:

**Billed Time:** August 22-28 & August 29 – September 4 – 16 Hours @ \$90/hour = **\$1,440.0**

### Additional Notes:

**Estimate:** 10-20 hours / week which would have been \$1,800 – \$3,600 for the 2 weeks.

**Unbilled Time:** August 22-28 & August 29 – September 4 – 1 Hours @ \$90/hour = **\$90**



# INVOICE

Imagine That Performance

18133 Portside Street  
Tampa, Florida 33647  
United States

imaginethatperformance.com

Bill to  
**Town of Kenneth City**  
  
Robert Howell  
6000 54th Avenue North  
Kenneth City, Florida 33709  
United States

727-498-8948  
howellr@kennethcityfl.org

**Invoice Number:** 1285  
**Invoice Date:** September 23, 2022  
**Payment Due:** October 8, 2022  
**Amount Due (USD):** **\$14,436.25**

Items	Quantity	Price	Amount
<b>Interim Town Manager</b> Detailed tasks provided on Project Report	40	\$125.00	\$5,000.00
<b>Accounting and Code Enforcement</b> Detailed tasks provided on Project Report	0	\$125.00	\$0.00
<b>Revenue Analysis and Professional Services</b> Detailed tasks provided on Project Report	7	\$125.00	\$875.00
<b>Annual Budget Preparation and Compliance</b> Detailed tasks provided on Project Report	56.25	\$125.00	\$7,031.25
<b>Interim Town Clerk</b> Detailed tasks provided on Project Report	17	\$90.00	\$1,530.00
<b>Unbilled Time</b> Tasks performed and tracked on Project Report as unbilled time	11.75	\$0.00	\$0.00

**Subtotal:** \$14,436.25  
**Discount:** (\$0.00)

**Total:** \$14,436.25

**Amount Due (USD):** **\$14,436.25**

## Tracking Consultant Hours vs. Estimates

The table below is a summary of the hours logged so far compared to total amount in the Agreement executed on June 13, 2022.

Exhibit C: Interim Town Manager (20 hours/week)

Exhibit D: Accounting and Code Enforcement Solutions (80 hours total)

Exhibit E: Revenue Analysis and Professional Services Solution Identification (240 hours total)

Exhibit F: Annual Budget Preparation and Compliance (300 hours total)

Exhibit G: Interim Town Clerk (10-20 hours/week)

Report	Invoice #	Invoice \$	Dates	Interim Town Manager	Accounting and Code Enforcement	Revenue Analysis and Professional Services	Annual Budget Preparation and Compliance	Interim Town Clerk
1	1252	\$ 15,703.75	6/13-6/26	38.00	23.00	48.00	9.25	10.25
2	1259	\$ 18,752.50	6/27-7/10	42.50	18.50	63.00	3.50	28.50
3	1267	\$ 22,120.00	7/11-7/24	39.00	18.00	52.00	41.50	36.75
4	1272	\$ 20,827.50	7/25-8/7	48.50	12.00	39.50	51.50	21.00
5	1278	\$ 19,030.00	8/8-8/21	68.25	6.00	22.25	43.50	19.25
6	1285	\$ 14,436.25	8/22-9/4	40.00	0.00	7.00	56.25	16.00
7			9/5-9/18					

**Total**                      **\$110,870.00**                      **276.25**                      **77.50**                      **231.75**                      **205.50**                      **131.75**

Agreement Values	Estimate	20/week	80	240	300	10-20/week
	Remaining		2.50	8.25	94.50	
	Average	23.02				10.98

# Project Report 7

Prepared for: Town Council

Date: September 30, 2022

Work weeks: September 5-11 & September 12-18



## Consultant Hours and Tasks

The sections below contain the worklog of the various activities performed by the Consultants assigned to the Task Orders included in the Agreement executed on June 13, 2022. The Agreement included the following Task Orders with expected hours for each in parenthesis:

Exhibit C: Interim Town Manager (20 hours/week)

Exhibit D: Accounting and Code Enforcement Solutions (80 hours total)

Exhibit E: Revenue Analysis and Professional Services Solution Identification (240 hours total)

Exhibit F: Annual Budget Preparation and Compliance (300 hours total)

Exhibit G: Interim Town Clerk (10-20 hours/week)

The worklogs below will serve as a full account of the activities on an hourly basis of the resources assigned to Kenneth City. The “work product” in the form of briefings, updates, Agreements, etc. will be included at the end of this report when possible or could be provided in a different form, including during an upcoming Council Meeting as part of the published agenda packet.

During the two weeks of this report, significant tasks were completed, but additional needs led to unforeseen activities and discussions that consultants spent time on that were not part of the established Task Orders. These items and a few others are listed in the Work Log with time spent “no charge” to clearly indicate the activity was performed AND the Town of Kenneth City has not been billed, at any rate, for the activity.

The team has been documenting the many “out of scope” needs of the Town which are included in this report as discussions will be necessary regarding the path to complete these items.

## Interim Town Manager

The following represents the tasks performed that are part of the Task Order for Interim Town Manager. The rate for this activity is \$125/hour and the expected work is 20 hours/week. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
9/6	Rob Duncan	2	Staff meeting - millage rate, ordinance for CST discussion, fund balance policy (fiscal management policy), RFP list, At Home grand opening & blood draw mobile discussions - 1 to 1 with Chief Vieno
9/6	Lisa Hendrickson	1.5	Staff meeting (Rob, Jocilyn, JP, Lisa, Ken, Mike) agenda review, task orders, community events, and various staff discussions.
9/6	Lisa Hendrickson	0.5	Drafted business tax receipts (BTRs) task order.
9/6	Rob Duncan	4	Budget work - book documentation, 5-year pages, multiple discussions with JP & Michelle - ARPA page development, draft letter for budget, including project-based budgeting, transition and revenue diversification needs.
9/8	Rob Duncan	3	Individual discussions with staff members, email inbox cleanup
9/8	Lisa Hendrickson	0.25	Two calls with Sharon, temp admin assistant regarding BTRs.
9/8	Lisa Hendrickson	0.5	Telephone call with and Chuck, building services technician regarding permitting and inspections, requested inspection data. Call to Jessica at SAFEbuilt re: piggyback contract, we will reconnect on 9/12/22.
9/9	Rob Duncan	1	RFP Opening for Turnkey Accounting opening
9/9	Rob Duncan	1	Agenda submissions and review
9/9	Rob Duncan	3	Individual discussions with staff members, email inbox cleanup, paper inbox review, etc.
9/12	JP Murphy	4	Review Invoices, Approve payments, review policies for posting non-town events, Discuss Audit procedures, call with Sara regarding auditor selection for 09/30. Coordinate with PD for travel reimbursement policy,
9/13	Rob Duncan	5	Staff meeting, email cleanup, paper inbox cleanup
9/13	Rob Duncan	0	(4 hours no charge) One to ones with Mayor Howell, Councilmember Noble and Councilmember Roberts
9/13	Lisa Hendrickson	1.75	I.T.P. meeting (Rob, Jocilyn, JP, Lisa, Ken, Mike) public works and PD reports, RFP turnkey discussion, facebook, short term rentals, SAFEbuilt update, Ordinance codification, attorney communication process, and various staff discussions.
9/14	Rob Duncan	4	Individual discussions with staff members, email inbox cleanup, paper inbox cleanup
9/14	Rob Duncan	4	Council Meeting setup, pre-meeting, Town Council Meeting, Cleanup and post meeting discussions
9/14	JP Murphy	5	Review RFP Packages, RFP for turnkey financial solution selection committee review. Prep Audit schedules for current year remittances. Continued Records management.
9/15	JP Murphy	6	Justin Keller, Joel Brown, 43rd Avenue Depression analysis and discussion. Review results of line inspection. Quote boring sample. Review state reports for self insurance, Review claims, Sign Checks, Backups, research google account restoration.
9/16	Rob Duncan	2	Email and phone calls with staff
	Rob Duncan	0	(4 hours no charge) Report
Total Billable Hours		48.5	(8 unbilled hours in this report)

## **Significant Accomplishment:**

## **Invoice Details:**

**Billed Time:** September 5-11 & September 12-18 – 48.5 Hours @ \$125/hour = **\$6,062.50**

## **Additional Notes:**

**Estimate:** 20 hours / week which would have been \$5,000 for the 2 weeks.

**Unbilled Time:** September 5-11 & September 12-18 – 8 Hours @ \$125/hour = **\$1,000.00**



## Accounting and Code Enforcement

The following represents the tasks performed that are part of the Task Order for Accounting and Code Enforcement Solutions. The rate for this activity is \$125/hour and the expected work is 80 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
	Lisa Hendrickson	0	(0 hour no charge) Report
Total Billable Hours		0	(0 unbilled hours in this report)

### Significant Accomplishment:

Code enforcement options presented at council meeting on 8/17 – direction given to move forward with PD for 2 years

### Invoice Details:

**Billed Time:** September 5-11 & September 12-18 – 0 Hours @ \$125/hour = **\$0**

### Additional Notes:

**Estimate:** 80 hours for the project – 2.5 remaining

**Unbilled Time:** September 5-11 & September 12-18 – 0 Hours @ \$125/hour = **\$0**

## Revenue Analysis and Professional Services

The following represents the tasks performed that are part of the Task Order for Revenue Analysis and Professional Services Solution Identification. The rate for this activity is \$125/hour and the expected work is 240 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
9/7	Lisa Hendrickson	0.5	Drafted task order for implementation plan, conversion of data, and project management timelines for new technology solutions; inclusive of RFP Turn-Key Accounting software and other web-based future technology acquisitions.
9/8	Lisa Hendrickson	0.25	Drafted agenda item for RFP 2022-04 in preparation for upcoming council meeting and emailed to clerk as place holder. Will finalize after RFP opening.
9/8	Lisa Hendrickson	3	Analyzed inspection data received from Chuck and created statistical summary of permits and inspections on a fiscal year basis and included monthly and daily averages. Drafted email to Rob and JP with building services status and copy of statistical data in preparation for building services negotiations.
9/12	Lisa Hendrickson	0.5	Phone conference with Jessica at SAFEbuilt regarding piggyback contract provisions for assignability, permit technician, zoning, and software.
9/13	Lisa Hendrickson	.75	Emailed administrative review report from Civicplus to town manager and clerk. Drafted a strategic priority statement for the Code of Ordinances. Sent an email to proceed to Civicplus to codify Ordinances.
9/15	Lisa Hendrickson	.25	Telephone call with Jessica at SAFEbuilt regarding contract provisions. Telephone call with Town Attorney regarding SAFEbuilt piggyback contract.
9/16	Lisa Hendrickson	.25	Drafted email to Town Attorney outlining options for SAFEbuilt contract and seeking the best course of action moving forward. Follow up with Town Attorney next week.
		0	(0.5 hour no charge) Report
Total Billable Hours		5.5	(0.5 unbilled hour in this report)

### Significant Accomplishment:

### Invoice Details:

**Billed Time:** September 5-11 & September 12-18 – 5.5 Hours @ \$125/hour = **\$687.50**

### Additional Notes:

**Estimate:** 240 hours for the project – 2.75 hours remaining

**Unbilled Time:** September 5-11 & September 12-18 – 0.5 Hour @ \$125/hour = **\$62.50**

## Annual Budget Preparation and Compliance

The following represents the tasks performed that are part of the Task Order for Annual Budget Preparation and Compliance. The rate for this activity is \$125/hour and the expected work is 300 hours. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
9/6	JP Murphy	7	ITPKC Team Meeting; Budget Meeting to Finalize Docs and Agree schedules; Compile Meeting First Draft of Budget Book
9/7	JP Murphy	8	TRIM Summary, Budget Ad Calculation, Budget Message Formatting, Budget Book Revisions, InDesign draft Copy Work, Notarize SAM forms, review task orders. Review invoices, review deposits
9/8	JP Murphy	10	PCPAO Meeting for new data requirements and website enhancements, Financial Management Policies. Budget revisions with CIP and ARPA Tables
9/8	Rob Duncan	6	CIP Document update and review   ARPA
9/8	Rob Duncan	2	Budget Message
9/8	Lisa Hendrickson	0.25	Review of town manager's budget message, provided input, and forwarded to town manager for review and consideration.
9/9	Rob Duncan	3	CIP updates and edits
9/9	JP Murphy	4	Packets Fund Balance Tables, locate and scan prior year ACFR, review Current Year Revenue remittances, Cash receipting, review GLWIN financial software budget upload procedures, and Citizen request for clarification of land use designations. On-site administration.
9/9	JP Murphy	5	Budget revisions, Complete Budget and TRIM Resolutions, Finalize budget for Agenda Packet, Print Packets Fund Balance Tables, locate and scan prior year ACFR, review Current Year Revenue remittances, Cash receipting, review GLWIN financial software budget upload procedures, and Citizen request for clarification of land use designations.
9/12	Michelle Berger	1	Final budget review / work product
9/13	JP Murphy	8	KC Team Meeting, Prepare Slides. Council member meetings. Edit Department Pages. Code expenses, and approve purchase requests, sign checks. Discuss record digitization and records management policies, Review Municode proposals. Manage Open PO list Notarize forms, Review FL PRIME Accounts On site administration.
9/14	JP Murphy	6	Budget presentation prep. Financial Management Policy review. Emergency Management Plan review, Call with Treasure Island re: shared EOC agreement. Review disaster agreements. Identify disaster prep needs. Meeting setup and attendance.
		0	(1 hours no charge) Report
Total Billable Hours		60.25	(1 unbilled hours in this report)

### Significant Accomplishment:

CIP Document for Review at Council Meeting

ARPA Fund Allocation First Document

### Invoice Details:

**Billed Time:** September 5-11 & September 12-18 – 60.25 Hours @ \$125/hour = **\$7,531.25**

**Additional Notes:**

**Estimate:** 300 hours for the project – remaining

**Unbilled Time:** September 5-11 & September 12-18 – 1 Hour @ \$125/hour = **\$125.00**

## Interim Town Clerk

The following represents the tasks performed that are part of the Task Order for Interim Town Clerk. The rate for this activity is \$90/hour and the expected work is 10-20 hours per week. The Town will be billed for actual work time with no minimum or maximum billing.

Date	Consultant	Hours	Task
9/6	Jocilyn Martinez	1.5	Meeting with Lisa Hendrickson, Michelle Berger, JP Murphy, Chief Vieno, and PW Supervisor Ken Moore
9/7	Jocilyn Martinez	1.5	Communication with Voya regarding termination of plan for P. Cavalli, Respond to emails/public records requests regarding building department inspections and code requests, Completion of minutes from 8.29.22 meeting
9/8	Jocilyn Martinez	1	Submit request to change Agency Administrator to Federal Service Desk for federal grant award, Creation of agenda cover sheet for 9.14.22 Meeting, Communication with CBIZ and PD regarding changes to payroll system, Communication with PRM regarding Pollution Coverage Renewal
9/9	Jocilyn Martinez	3	Laserfiche Meeting, Compilation, Review, and Submission of Agenda for 9.14.22 Council Meeting
9/12	Jocilyn Martinez	1	Finalized and delivered payroll, Communication with PD and PW to confirm payroll due to errors in the previous payroll.
9/13	Jocilyn Martinez	1.5	Meeting with Lisa Hendrickson, JP Murphy, Chief Vieno, PW Supervisor Ken Moore
9/14	Jocilyn Martinez	0.5	Respond to records request regarding short -term rental and meeting availability. Submit Pollution Renewal Information to PRM and communicated with PW Supervisor Ken Moore. Submit letter to Federal Service Desk for SAM.
9/14	Jocilyn Martinez	1.5	Served as Interim Town Clerk at 9.14.22 Special Council Meeting
9/15	Jocilyn Martinez	0.5	Scan and distribute Resolutions from 9.14.22 meeting, Scan and distribute ITP Task Orders H,I,J for signature, Communication with Beehive regarding VM Cummings Name Badge, Communication with Admin. Asst. Regarding Copier Reading
	Jocilyn Martinez	0	(0.5 hour no charge) Report
Total Billable Hours		12	(0.5 unbilled hour in this report)

### Significant Accomplishment:

Publish Agenda for Town Council Meeting (9/14) & Completion of Meeting Minutes from 8/29

### Invoice Details:

**Billed Time:** September 5-11 & September 12-18 – 12 Hours @ \$90/hour = **\$1,080.00**

### Additional Notes:

**Estimate:** 10-20 hours / week which would have been \$1,800 – \$3,600 for the 2 weeks.

**Unbilled Time:** September 5-11 & September 12-18 – 0.5 Hours @ \$90/hour = **\$45**



# INVOICE

Imagine That Performance

18133 Portside Street  
Tampa, Florida 33647  
United States

imaginethatperformance.com

**Bill to**  
**Town of Kenneth City**  
  
Robert Howell  
6000 54th Avenue North  
Kenneth City, Florida 33709  
United States  
  
727-498-8948  
howellr@kennethcityfl.org

**Invoice Number:** 1287  
**Invoice Date:** September 30, 2022  
**Payment Due:** October 15, 2022

**Amount Due (USD): \$15,361.25**

Items	Quantity	Price	Amount
<b>Interim Town Manager</b> Detailed tasks provided on Project Report	48.5	\$125.00	\$6,062.50
<b>Accounting and Code Enforcement</b> Detailed tasks provided on Project Report	0	\$125.00	\$0.00
<b>Revenue Analysis and Professional Services</b> Detailed tasks provided on Project Report	5.5	\$125.00	\$687.50
<b>Annual Budget Preparation and Compliance</b> Detailed tasks provided on Project Report	60.25	\$125.00	\$7,531.25
<b>Interim Town Clerk</b> Detailed tasks provided on Project Report	12	\$90.00	\$1,080.00
<b>Unbilled Time</b> Tasks performed and tracked on Project Report as unbilled time	10	\$0.00	\$0.00
<b>Total:</b>			\$15,361.25
<b>Amount Due (USD):</b>			<b>\$15,361.25</b>

## Tracking Consultant Hours vs. Estimates

The table below is a summary of the hours logged so far compared to total amount in the Agreement executed on June 13, 2022.

Exhibit C: Interim Town Manager (20 hours/week)

Exhibit D: Accounting and Code Enforcement Solutions (80 hours total)

Exhibit E: Revenue Analysis and Professional Services Solution Identification (240 hours total)

Exhibit F: Annual Budget Preparation and Compliance (300 hours total)

Exhibit G: Interim Town Clerk (10-20 hours/week)

Report	Invoice #	Invoice \$	Dates	Interim Town Manager	Accounting and Code Enforcement	Revenue Analysis and Professional Services	Annual Budget Preparation and Compliance	Interim Town Clerk
1	1252	\$ 15,703.75	6/13-6/26	38.00	23.00	48.00	9.25	10.25
2	1259	\$ 18,752.50	6/27-7/10	42.50	18.50	63.00	3.50	28.50
3	1267	\$ 22,120.00	7/11-7/24	39.00	18.00	52.00	41.50	36.75
4	1272	\$ 20,827.50	7/25-8/7	48.50	12.00	39.50	51.50	21.00
5	1278	\$ 19,030.00	8/8-8/21	68.25	6.00	22.25	43.50	19.25
6	1285	\$ 14,436.25	8/22-9/4	40.00	0.00	7.00	56.25	16.00
7			9/5-9/18	48.50	0.00	5.50	60.25	12.00
<b>Total</b>		<b>\$110,870.00</b>		<b>324.75</b>	<b>77.50</b>	<b>237.25</b>	<b>265.75</b>	<b>143.75</b>

Agreement Values	Estimate	20/week	80	240	300	10-20/week
	Remaining		2.50	2.75	34.25	
	Average	23.20				10.27

## Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Resolution 2022-06 for Final Millage Rate

### Summary:

At the meeting of September 14, 2022, Town Council of the Town of Kenneth City adopted the tentative millage rate of 5.4373 mills. Resolution 2022-06 adopts the final millage rate of 5.4373 mills, which is \$5.4373 per \$1,000 of assessed property within the Town for FY 2022/2023.

### Proposed Recommendation:

Council to approve Resolution 2022-06.



## **RESOLUTION NO. 2022-06**

**A RESOLUTION OF THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF 5.4373 MILLS FOR FISCAL YEAR 2022/2023, THE CALCULATED “ROLLED-BACK” RATE OF 4.8667 MILLS, WHICH IS 11.72% HIGHER THAN THE “ROLLED-BACK” RATE FOR FISCAL YEAR 2021/2022.**

**WHEREAS**, on July 21, 2022, the Town Council (the “Council”) of Kenneth City (the “Town”), following a duly noticed public meeting, adopted the proposed millage rate of 5.4373 mills and calculated rolled-back rate of 4.8667 mills; and

**WHEREAS**, Section 200.065, Florida Statutes, require that the Town, at the conclusion of the first public hearing on the Town's proposed tax rate adopt a proposed ad valorem millage rate for Fiscal Year 2022/2023 (“FY 2022/2023”) operating purposes; and

**WHEREAS**, on September 14, 2022, The Town Council adopted the tentative millage rate of 5.4373 mills, a rolled-back rate of 4.8667 or 11.72% higher than the rolled-back millage rate for Fiscal Year 2021/2022; and

**WHEREAS**, the Town Administration is proposing the adoption of a final millage rate of 5.4373 mills, a rolled-back rate of 4.8667, or 11.72% % higher than the rolled-back millage rate for Fiscal Year 2021/2022; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Pinellas County has been certified by the county property appraiser to the Town as **\$240,627,424**; and

**WHEREAS**, the Town Council find it to be in the best interests of the Town to adopt the final millage rate of 5.4373 mills, a rolled-back rate of 4.8667, or 11.72% higher than the rolled-back millage rate for Fiscal Year 2021/2022.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, AS FOLLOWS:**

**Section 1.**      **Recitals Adopted.** The foregoing recitals are incorporated in this Resolution as if fully set forth herein and made a part hereof by reference.

**Section 2.**      **Final Millage.** The final millage rate is hereby declared to be 5.4373 mills, which is \$5.4373 per \$1,000 of assessed property within the Town for FY 2022/2023.

**Section 3.**      **The Rolled-Back Rate.** The rolled-back rate is 4.8667 mills, or 11.72% higher than the Fiscal Year 2021/2022 rolled-back millage rate.

**Section 4.**      **Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 3rd day of October, 2022.

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ROBERT J. HOWELL  
MAYOR

ATTEST:

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JOCILYN MARTINEZ  
INTERIM TOWN CLERK

APPROVED AS TO FORM:

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WEISS SEROTA HELFMAN COLE + BIERMAN P.L.  
TOWN ATTORNEY



# CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
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DR-420  
R. 5/12  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12


Year : 2022	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	\$	231,841,558	(1)
2.	Current year taxable value of personal property for operating purposes	\$	8,785,866	(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>	\$	240,627,424	(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.)	\$	813,639	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	239,813,785	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	214,642,550	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)
SIGN HERE	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser:		Date :	
	Electronically Certified by Property Appraiser		7/1/2022 10:04 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>	\$	1,167,097	(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>	\$	1,167,097	(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>	\$	239,813,785	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	4.8667	per \$1000	(16)
17.	Current year proposed operating millage rate	5.4373	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>	\$	1,308,363	(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)				(21)
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>				<b>STOP HERE - SIGN AND SUBMIT</b>	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 1,167,097	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			4.8667 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 1,171,061	(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>			\$ 1,308,363	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			5.4373 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>			11.72 %	(27)
<b>First public budget hearing</b>		Date : 9/14/2022	Time : 6:30 PM EST	Place : Town of Kenneth City Community Hall, 4600 58th Street North, Kenneth City, FL 33709	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :  Electronically Certified by Taxing Authority			Date :  7/25/2022 11:49 AM	
	Title :  ROBERT DUNCAN, TOWN MANAGER		Contact Name and Contact Title : JP MURPHY, FINANCIAL CONSULTANT		
	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

# CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

## Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

### Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

### Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315-3000

## Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

### Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

### Line 24

Include only those levies derived from millage rates.



Reset Form

Print Form


# MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

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

Year : <b>2022</b>		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 type="checkbox"/> No (1)
<b>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.8667	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from <b>2021</b> , Form DR-420MM, Line 13	5.2493	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	5.4374	per \$1,000 (4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 0	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 0	(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)	\$ 0	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 0	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.8667	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	<b>1.0613</b>	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	5.1650	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.6815	per \$1,000 (14)
15.	Current year adopted millage rate	0.0000	per \$1,000 (15)
16.	<b>Minimum vote required to levy adopted millage:</b> (Check one)		
<input checked="" 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. <b>Enter Line 13 on Line 17.</b>		
<input 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 adopted rate. <b>Enter Line 15 on Line 17.</b>		
<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 adopted rate. <b>Enter Line 15 on Line 17.</b>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. <b>Enter Line 15 on Line 17.</b>		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	5.1650	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 240,627,424	(18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 0	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 1,242,841	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>			<b>STOP HERE. SIGN AND SUBMIT.</b>
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 0	(22)
<b>Total Maximum Taxes</b>			
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).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 1,242,841	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	(25)
S I G N  H E R E	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title : ROBERT DUNCAN, TOWN MANAGER	Contact Name and Contact Title : JP MURPHY, FINANCIAL CONSULTANT	
	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 to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**MAXIMUM MILLAGE LEVY CALCULATION  
FINAL DISCLOSURE  
INSTRUCTIONS**

DR-420MM  
R. 5/12  
Page 3

**General Instructions**

Each of the following taxing authorities must complete a DR-420MM.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM shows the maximum millages and taxes levied based on your adoption vote. Each taxing authority must complete, sign, and submit this form to the Department of Revenue with their completed DR-487, *Certification of Compliance*, within 30 days of their final hearing.

Taxing authorities must also submit DR-487V, *Vote Record for Final Adoption of Millage Levy*. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

Specific tax year references in this form are updated each year by the Department.

**Line Instructions**

**Lines 5-10**

Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

**Line 12**

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

**Lines 13 and 14**

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

**Line 16**

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

**Line 17**

Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.





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: <b>2022</b>		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)
<b>IF YES,</b>  <b>STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</b>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.8667	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from <b>2021</b> Form DR-420MM, Line 13	5.2493	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	5.4374	per \$1,000 (4)
<b>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</b>			
<b>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</b>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	0 (5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$	0 (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)	\$	0 (8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0 (9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	0.0000	per \$1,000 (10)
<b>Calculate maximum millage levy</b>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.8667	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)		<b>1.0613</b> (12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	5.1650	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.6815	per \$1,000 (14)
15.	Current year proposed millage rate	5.4373	per \$1,000 (15)
16.	<b>Minimum vote required to levy proposed millage:</b> (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. <b>Enter Line 13 on Line 17.</b>		
<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. <b>Enter Line 15 on Line 17.</b>		
<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. <b>Enter Line 15 on Line 17.</b>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. <b>Enter Line 15 on Line 17.</b>		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	5.4373	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	240,627,424 (18)

Continued on page 2

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>	\$ 1,308,363	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 1,308,363	(20)
<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE. SIGN AND SUBMIT.</b>	
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>		\$ 1,308,363	(22)
<b>Total Maximum Taxes</b>			
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>		\$ 1,308,363	(24)
<b>Total Maximum Versus Total Taxes Levied</b>			
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="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Electronically Certified by Taxing Authority		7/25/2022 11:49 AM
	Title : ROBERT DUNCAN, TOWN MANAGER	Contact Name and Contact Title : JP MURPHY, FINANCIAL CONSULTANT	
	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.**

**MAXIMUM MILLAGE LEVY CALCULATION  
PRELIMINARY DISCLOSURE  
INSTRUCTIONS**

DR-420MM-P  
R. 5/12  
Page 3

## General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2022 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

## Line Instructions

### Lines 5-10

Only taxing authorities that levied a 2021 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2021 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

### Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

### Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

### Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

### Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.



# CERTIFICATION OF FINAL TAXABLE VALUE

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

DR-422  
R. 5/13  
Rule 12D-16.002  
Florida Administrative Code  
Effective 5/13  
Provisional

Year : 2022	County : PINELLAS	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority : TOWN OF KENNETH CITY		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input checked="" type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority : TOWN OF KENNETH CITY		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

## SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420	\$ 240,627,424	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$ 0	(2)
3.	Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>	-100.00 %	(3)

The taxing authority must complete this form and return it to the property appraiser by \_\_\_\_\_ time \_\_\_\_\_ date

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	

## SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

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 inapplicable, enter N/A or -0-.*

### Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority	0.0000	per \$1,000	(4a)
4b.	Dependent special district	0.0000	per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)	0.0000	per \$1,000	(4c)
4d.	Independent Special District	0.0000	per \$1,000	(4d)
4e.	School district	Required Local Effort	0.0000	per \$1,000 (4e)
		Capital Outlay	0.0000	per \$1,000
		Discretionary Operating	0.0000	per \$1,000
		Discretionary Capital Improvement	0.0000	per \$1,000
			0.0000	
		Additional Voted Millage	0.0000	per \$1,000
4f.	Water management district	District Levy	0.0000	per \$1,000 (4f)
		Basin	0.0000	per \$1,000

**Are you going to adjust adopted millage ?**

☐ YES☐ NO

**If No, STOP HERE, Sign and Submit.**

<p> Taxing Authority : </p>	<p> DR-422  R. 5/13  Page 2 </p>
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**COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)

5.	Unadjusted gross ad valorem proceeds (Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)	\$	0	(5)
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6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	0.0000	per \$1000	(6)
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**MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS** may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	0	(7)
----	--	----	---	-----

8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	0.0000	per \$1000	(8)
----	---	--------	------------	-----

S I G  N   H E R E	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : ROBERT DUNCAN, TOWN MANAGER		Contact Name and Contact Title : JP MURPHY, FINANCIAL CONSULTANT		
	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

## SECTION I: Property Appraiser

- ## SECTION II: Taxing Authority

- Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315 - 3000

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

All TRIM forms for taxing authorities are available on our website at [www.irs.gov/efile](http://www.irs.gov/efile)

<http://dor.myflorida.com/dor/property/trim>



## CERTIFICATION OF FINAL TAXABLE VALUE

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

DR-422  
R. 5/13  
Rule 12D-16.002  
Florida Administrative Code  
Effective 5/13  
Provisional

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Taxing Authority : TOWN OF KENNETH CITY		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

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The taxing authority must complete this form and return it to the property appraiser by \_\_\_\_\_ time \_\_\_\_\_ date

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	

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4d.	Independent Special District	0.0000	per \$1,000	(4d)
4e.	School district	Required Local Effort	0.0000	per \$1,000 (4e)
		Capital Outlay	0.0000	per \$1,000
		Discretionary Operating	0.0000	per \$1,000
		Discretionary Capital Improvement	0.0000	per \$1,000
			0.0000	
		Additional Voted Millage	0.0000	per \$1,000
4f.	Water management district	District Levy	0.0000	per \$1,000 (4f)
		Basin	0.0000	per \$1,000

**Are you going to adjust adopted millage ?**

☐ YES☐ NO

**If No, STOP HERE, Sign and Submit.**



<http://dor.myflorida.com/dor/property/trim>

## Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Resolution 2022-07 Second Reading of Budget

### Summary:

For Council review is the FY2022-2023 Operating and Capital Improvement Budget.

### Proposed Recommendation:

Council to approve Resolution 2022-07.



## **RESOLUTION NO. 2022-07**

**A RESOLUTION OF THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, ADOPTING THE FINAL OPERATING AND CAPITAL OUTLAY BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022, THROUGH SEPTEMBER 30, 2023, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AUTHORIZING EXPENDITURES CONSISTENT THEREWITH AND AUTHORIZING CERTAIN BUDGET AMENDMENTS WITHIN A DEPARTMENT PROVIDED THAT THE TOTAL OF THE APPROPRIATIONS IS NOT CHANGED; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Administration presented the Town of Kenneth City (the “Town”) Proposed Operating and Capital Outlay Budget for the Fiscal Year commencing October 1, 2022 through September 30, 2023, (the “Fiscal Year”) to the Town Council; and

**WHEREAS**, on July 21, 2022, the Town Council approved the proposed millage rate for the Fiscal Year, and further scheduled the first public hearing required by Section 200.065, Florida Statutes to be held on September 14, 2022, at 6:30 P.M.; and

**WHEREAS**, the Town Council also held budget workshops on July 21, 2022, at 6:30 P.M, August 17, 2022, at 6:30pm, and August 29, 2022, at 6:30pm to discuss the Town Manager’s Proposed Operating and Capital Outlay Budget for the Fiscal Year; and

**WHEREAS**, the Property Appraiser properly noticed the first public hearing scheduled for September 14, 2022, at 6:30 P.M. in the Community Hall, 4600 58<sup>th</sup> Street North, Kenneth City, Florida as required by Chapter 200 of the Florida Statutes; and

**WHEREAS**, the second public hearing scheduled for October 3, 2022, at 6:30 P.M., as required by Chapter 200 of the Florida Statutes, was advertised pursuant to the law; and

**WHEREAS**, the Town Council had an opportunity to amend the Town Manager’s Proposed and Tentative Budgets as it deemed appropriate, considered the comments of the public regarding the Proposed and Final Budgets, and complied with the requirements of Florida law; and

**WHEREAS**, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, AS FOLLOWS:**

**Section 1.**      **Recitals Adopted.** The foregoing recitals are incorporated in this Resolution as if fully set forth herein and made a part hereof by reference.

**Section 2.**      **Adoption of Final Budget.** That the Operating and Capital Outlay Budget for the Fiscal Year commencing October 1, 2022, through September 30, 2023, attached as Exhibit "A", as presented by the Town Manager and amended by the Town Council, with total expenditures in the amount of **\$5,198,375**, is hereby adopted as provided by Section 200.065, Florida Statutes.

**Section 3.**      **Expenditure of Funds.** The Town Manager is authorized to expend or contract for expenditures such funds as are necessary for the operation of the Town government in accordance with the budget, the Town Charter and applicable law. Pending receipt of adequate ad valorem tax or other revenue collections, the Town Manager is hereby authorized to expend necessary funds from the Contingency Account or other available Town funds to meet the obligations and requirements of the Town and to charge the appropriate line item of the budget for such purpose once adequate ad valorem tax or other revenues are received. The Town Manager may authorize certain budget amendments within a department, provided that the total of the appropriations of the department is not changed. The Town Manager may transfer any unencumbered line item allocation of funds, or any portion thereof, to another line item classification within the same department.

**Section 4.**      **Amendments.** Upon the passage and adoption of the budget, if the Town Council determines that a department, category or line item will exceed its original allocation, the Town Council is authorized to modify any department, category total or line item of the budget via Resolution so long as the modification does not exceed the Town's total budgeted funds for the Fiscal Year.

**Section 5.**      **Effective Date.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 3rd day of October, 2022.

---

ROBERT J. HOWELL  
MAYOR

ATTEST:

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JOCILYN MARTINEZ  
INTERIM TOWN CLERK

APPROVED AS TO FORM:

---

WEISS SEROTA HELFMAN COLE + BIERMAN P.L.  
TOWN ATTORNEY

# TOWN OF KENNETH CITY OPERATING & CAPITAL BUDGET FISCAL YEAR 2022-2023



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# TOWN OF KENNETH CITY

*A SAFE, FRIENDLY SMALL TOWN*

**6000 54th Avenue North - Kenneth City, Florida 33709**

**Phone: (727) 498-8948 | Fax: (727) 498-8841**

**[town57@kennethcityfl.org](mailto:town57@kennethcityfl.org) | [www.kennethcityfl.org](http://www.kennethcityfl.org)**

September 9, 2022

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

Honorable Mayor Howell and members of the Town Council:

It is my pleasure to present the Town of Kenneth City's proposed annual budget for fiscal year (FY) 2023. This budget has been prepared in accordance with all applicable Town, State, and Federal requirements and accounting standards. This budget is the first year of Program Based Budgeting for the Town of Kenneth City and includes further details of various programs and expenditures in addition to the traditional line-item information provided in the past. Future years of program-based budgeting will continue to provide additional program details, performance measures and eventually will provide alignment with strategic goals. This budget, in my opinion, offers more transparency and makes it easier to understand how funds are utilized.

The Town of Kenneth City does not operate in a bubble and indeed feels the impacts of global economic issues. The proposed budget is a balancing act between meeting the increasing demands due to the implications of inflation while maintaining or attempting to improve service levels. This policy document represents the Council's continued commitment to prudent fiscal management, effective service delivery, and supporting an affordable quality of life for Kenneth City citizens. Once adopted by the Council, the budget establishes the direction for all town government programs and services for the coming year.

Pursuant to Section 200.065, Florida Statutes, the fiscal year 2022-2023 ad valorem millage rate for the Town of Kenneth City is initially proposed to be established as 5.4373 mills, which is more than the rollback rate of 4.8667 mills by 11.72%. This proposed millage rate of 5.4373 is less than the previous fiscal year, which was rolled up to 5.4374.

The FY 2023 Budget incorporates the following:

- Total General Fund expenditures of \$3,182,875
- Full-Time Employees: 21 (including 14 sworn officers) | Part-Time Employees: 2
- Millage rate of 5.4373
- An increase of 12% in taxable property values as determined by the Property Appraiser's office, generating an additional \$147,000 in budgeted ad valorem revenue
- An increase of 97% in revenues for permitting (\$74,000)
- An increase of 13.6% in Communication Service Tax (\$12,000)
- Elimination of 2 positions associated with Administration
- Deputy Chief position eliminated and replaced with a Police Officer
- A new presentation of Fund 100 as the ARPA fund for isolation ARPA transactions

This proposed budget was crafted with Town Council feedback on priorities that were shared during the four separate public meetings and workshops of the budgetary process. The Council intently reviewed multiple presentations on potential revenue options outside of simple ad valorem taxes, anticipated expenses including personnel costs, and capital improvement projects including the expansion of park and multimodal infrastructure, all resulting in staff collecting critical responses and commentary



from both Council and the public. With your guidance, this budget successfully puts the public first.

The proposed annual budget allocates resources to various Town priorities and programs to ensure the community's physical safety and enhance the community's quality of life. The budget also includes a detailed 5-Year Capital Improvement Plan (CIP) to develop further the Town's infrastructure, including investments in facilities and equipment.

The FY 2023 Budget includes a plan that outlines the utilization of American Rescue Plan Act (ARPA) funding, including investments in stormwater projects, park improvements, technology enhancements to reduce operational expenses, and continued utilization of external resources to drive further diversification of revenue, increase grant opportunities and improve efficiencies of the organization. Additional revenue streams have been discussed for inclusion in next year's budget, including pursuing grants, a stormwater fee, a utility fee, and a fire assessment fee.

It should be noted that the Town had been regularly relying on reserves to balance the annual budget. This trend is unsustainable, and the dependence on prior year reserves to balance the budget seemed to be escalating, with the FY 2022 budget making a substantial reduction in reserves. While the town has a history of cutting costs where it could, expenditure reductions alone cannot fix the structural problems with balancing the budget without significant changes in service delivery. Thankfully, revenue will come in over budget for FY 2022, and expenses have been reduced during the year, including not backfilling vacated positions in Town Hall. Reserves will not be utilized near the budgeted levels in FY 2022. Future budget years will need to continue revenue enhancements and diversification.

ARPA funding presents unique opportunities to make capital and one-time operating investments to assist in implementing efficiencies, but diversifying revenue streams will be critical to the long-term stability of Kenneth City's finances. The budget includes funding, utilizing ARPA to drive implementation of Stormwater Fees and Fire Assessment fees, grant research, writing and submission, and legislative appropriation requests.

This budget was professionally prepared by the staff provided by Imagine That Performance, LLC, including the creation and the communication of both the Capital Improvements Plan and this budget to the Town Council and the public. The expertise, technical ability, and dedication of staff were paramount to the success of the budget and financial planning process. I want to emphasize that the Police Department and Public Works worked together with outsourced staff as a team to align priorities, particularly long-term fiscal responsibility.

The town staff appreciates the leadership the Mayor and Town Council provided during detailed budget discussions and ensuring a path to long-term fiscal stability. Each year elected officials are faced with the difficult task of balancing the public's desires for municipal services with their willingness to pay through taxes and user charges. Together, we have and will continue to balance services and costs for our citizens that focus on a sustainable future for the Town of Kenneth City.

Rob Duncan

Interim Town Manager

## Kenneth City: A Safe, Friendly Small Town

### Mission, Vision & 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

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.





## ORGANIZATIONAL CHART

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

### Town Council

#### **Council Member**

Bonnie Noble

#### **Council Member**

Barbara Roberts

#### **Mayor**

Robert Howell

#### **Vice-Mayor**

Kyle Cummings

#### **Council Member**

Megan Zemaitis

### **Interim Town Manager**

Rob Duncan

### **Town Attorney**

Sara Johnston

- Legal Advisor to Council and City Administration
- Legal Research and Document Preparation
- Legal Advocate and Liaison

### **Interim Town Clerk**

Jocilyn Martinez

- Records Management
- Human Resources
- Risk Management
- Supervisor of Elections
- Council and Boards
- Public Noticing and Notarization

### **Building, Permitting, Zoning and Economic Development**

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

### **Fire (Contract)**

- Fire / Rescue (Contract)
- Fire Inspections (contract)
- Life Safety Education

### **Police Department**

Chief of Police  
Mike Vieno

- Public Safety
- Community Policing
- Emergency Management

### **Finance (contract)**

- Accounting/Billing
- Internal Auditing
- Budgeting
- Finance and Tax

### **Department of Public Works**

Supervisor  
Ken Moore

- Infrastructure Management
- Facilities Management
- Parks / Grounds Maintenance
- Streets, Drainage and NPDES
- Recreation
- Special Events
- Emergency Response

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

The Town of Kenneth City operates under the council-manager form of government and was incorporated in 1957. The Town Commission is comprised of five members; a mayor/councilor, vice mayor, and three councilors, elected to specific seats, but on a community wide basis. The Town Commission appoints a professional town manager, who serves as the chief administrative officer of the town. This budget document includes all funds that are appropriated for the fiscal year beginning October 1, 2022. The Town of Kenneth City provides a full range of services normally associated with a municipality, including police protection, public works operations, code enforcement activities, permitting and building services, parks, and other recreational services. In addition, the town contracts with other local governments to provide its citizens with water, sewer and fire suppression services.

The Town of Kenneth City's annual budget is both an expression of public policy and a fiscal plan for the allocation of municipal resources necessary to accomplish specific programs. The budget approval process involves the active participation of the town's elected officials, who collectively establish expenditure priorities and evaluate the town manager's recommended budget and program allocations for the various town service functions. The budget is developed after departmental requests, citizen input during formal public hearings, and ultimately adopted by the Town Commission.

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, 2022, is referred to as "The fiscal Year 2022-23" or sometimes as FY22/23. 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 a 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 period. The legal authorization to collect revenues, such as the property tax and user fees, is established by State Statutes and the Town Charter and is enacted by the Town Council by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called fund balance, which can be appropriated in the next fiscal year. The Town Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The Town cannot borrow money from outside sources to operate, as does the Federal government. The Town can only borrow money for major capital projects, such as purchasing 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 that increases expenditures, or the spending level of a fund, as requested by the Town Manager and approved by the Town Council.

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

The budget process is a year-round activity. The FY 2022-23 Budget is adopted and becomes effective October 1, 2022. The next fiscal year's budget preparation process intensifies after receipt of the Town Audit, which this year occurred in June 2022. The audit serves as the basis for preparing the forthcoming fiscal year budget. The staff then begins to prepare the general and capital improvement fund spreadsheets for inclusion in the future budget draft. By July 1 of each year, the Pinellas County Property Appraiser's Office will provide the Town with a schedule containing taxable value estimates for each of the 24 municipalities within the County based on the 2022 preliminary tax roll. This information is used to determine the change in real property value from the prior year to the current year in other communities and provides the total taxable value of land contained within each municipality. Staff then uses the 'total taxable value' figure to obtain the proposed ad-valorem tax revenues the Town will receive for the upcoming budget year. As in the case of this budget year, this is how the Town would obtain its taxable value:

$$\begin{aligned} \text{2022 Total Taxable Value} &= \$240,627,424 / 1000 * 5.4373 \text{ (Town Proposed Millage)} \\ &= \$1,308,363 \text{ (Maximum Ad Valorem Tax Revenue)} \end{aligned}$$

Section 129.03(3)(b), Florida Statutes requires all municipalities to show at least 95% of ad valorem taxes included in the proposed operating budget for each millage rate. The Town of Kenneth City bases its operating budget on the utilization of 97% of ad valorem taxes. This equation would appear as follows:

$$\text{Maximum Ad Valorem Tax Revenue} = \$1,308,363 \times 0.97 \text{ (97\%)} = \$1,269,113 \text{ (97\% of Maximum Ad Valorem Tax Revenue)}$$

The Town then reflects the usage of the \$1,269,113 Ad Valorem Tax amount in its Revenue line-item portion of the budget. 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 reviews the budget during special workshop sessions which are open to the public.

Suppose a municipality anticipates proposing a millage increase in its upcoming budget discussions. In that case, the deadline for submittal of any proposed millage increase to the Pinellas County Property Appraiser is by August 4 annually. This enables the County to include any millage increases in their annual mailout of TRIM (Truth in Millage) notices to all property owners immediately after August 24.

Therefore, in the event a millage increase is going to be necessary or will be proposed in the upcoming budget document, the Town will need to hold a millage prioritization workshop with Town Council in July of each year to meet the August 4 deadline for submittal of any changes to the County. Although a municipality can adjust its millage after August 24, not after October 1, this will require the city to fund a second TRIM notice mailout by the Property Appraiser following their regular August 24 mailout. The costs to undertake the same is borne by the municipality undertaking the millage adjustment.

In September, two public hearings are held regarding the proposed property tax (millage) rate and budget for the new fiscal year, with the Town Council voting on the tax rate and proposed budget at both public hearings. On September 30 of each year, the existing fiscal year budget closes, and the new fiscal year begins on October 1<sup>st</sup>.

### PROGRAMMATIC BUDGETING

Fiscal year 2023 marks a transition to the style of programmatic budgeting, also known as performance-based budgeting, outcome-based budgeting, or priority-based budgeting. This means that the funds allocated by the Town are stylized in to major and in future years, minor programs, as opposed to the traditional line item presentation. In this first year departments were asked to identify broad programs and estimate the employee hours and operating costs relative to those broad programs. This display is presented alongside a line item presentation to aid in transition. Program based budgeting allows towns and cities to strengthen the budgetary process for resources by using objective criteria to:

- Determine resource allocation;
- Ensure accountability among those responsible for management;
- Shift the budget focus to city priorities rather than department- or agency-specific goals;
- Make the budget process more transparent; and
- Engage the community in the budgeting process.

## **CAPITAL IMPROVEMENT FUND**

The annual operating budget and capital improvement program (CIP) budget are complementary town plans. The annual budget is a guide for the day-to-day operations of the town's programs and services. The CIP is a management, legislative and community tool used to facilitate the planning, control and execution of major capital expenditures. The five-year CIP schedule provides the plan for needed public improvements within the town's fiscal capacity. For those projects proposed for commission consideration, recommended funding sources are identified; the specific objective from the Comprehensive Plan is referenced, and future operating costs are estimated for the commission's and public's edification. The Town Commission reviews the manager's proposed capital project requests. After public hearings and potential modification, the budgets for the CIP are adopted on a multi-year, program basis. Budget appropriations may not always lapse at year-end, but may extend across five fiscal years of the CIP

## **BUDGETARY BASIS**

The Town has developed and follows a program based budget format. The budget is prepared in accordance with generally accepted accounting principles (GAAP). The budgeting basis of accounting for each fund corresponds with the basis used in the town's audited financial statements as well.

Governmental funds use the modified accrual basis of accounting, whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon enough thereafter for use in payment of liabilities of the current period.

The annual budget addresses only the governmental and proprietary groups and does not control resources that are managed in a trustee or fiduciary capacity, such as the pension funds. All appropriations unspent at year-end lapse, unless funds are encumbered as the result of the issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made, or are specifically addressed by town charter.

## **BUDGETARY PRESENTATION**

The town manager's budget message and foreword explain the budget from both fiscal and programmatic perspectives. They also describe the proposed financial policies of the town, the special features of the budget as well as any major changes from the current year financial policies, expenditures and revenues and the reasons for such changes. It may also describe any potential debt of the town, and include other supplementary explanations of organizational changes, and/or budget items requested by the Town Commission. The operating budget contains a complete financial plan of all town funds and activities for the ensuing fiscal year. In organizing the operating budget, the town manager utilizes a variety of expenditure classifications that adequately and most accurately disclose all material amounts budgeted by fund, organizational unit, program purpose, activity and accounting object. The budget document begins with a clear summary of its contents; details all estimated revenues including sources thereof, and indicates the requisite property tax levy. It also details all proposed expenditures, including any debt service obligations for the fiscal year; and shows comparative figures for both actual and estimated revenues and expenditures of the preceding fiscal year, and both budgeted revenue and expenditures for the current year. Elements of the budget include the following:

- Budget summary
- Budget guide
- Organizational chart
- Position analysis
- Departmental and fund budgets
- Capital Improvement Plan
- Glossary of terms

# Millage Rates



**Town of Kenneth City, Florida**  
**Fiscal Year 2021 - 2022 Proposed Millage Rates**  
**Calculations Based on Total Taxable Value of \$240,627,424**

	<b>FY 21/22 Millage Rates</b>	<b>Change from Prior Year Millage Rate</b>	<b>Total Ad Valorem Generated</b>	<b>Budgeted Amount: 97 Percent</b>	<b>Change from Prior Year Budget</b>
<b>Roll Back Rate</b>	4.8667	(0.5707)	\$1,171,061	\$1,135,930	\$14,731
<b>Majority Vote Rate</b>	4.9863	(0.4511)	\$1,199,841	\$1,163,845	\$42,645
<b>Two-Thirds Vote Rate</b>	5.4849	0.0475	\$1,319,817	\$1,280,223	\$159,023
<b>Existing Rate</b>	5.4374	-	\$1,308,388	\$1,269,136	-
<b>Proposed Rate</b>	5.4373	(0.0001)	\$1,308,363	\$1,269,113	\$147,914

**FY 2022 Budgeted Ad Valorem:** \$ 1,121,200.00

**FY 2023 Budgeted Ad Valorem:** \$ 1,269,100.00

**Increase/(Decrease)** \$ 147,900.00

**Percentage Increase Over the Rolled Back Rate** 11.72%

**Trend Analysis of Taxable Values:**

**Gross Taxable Values**

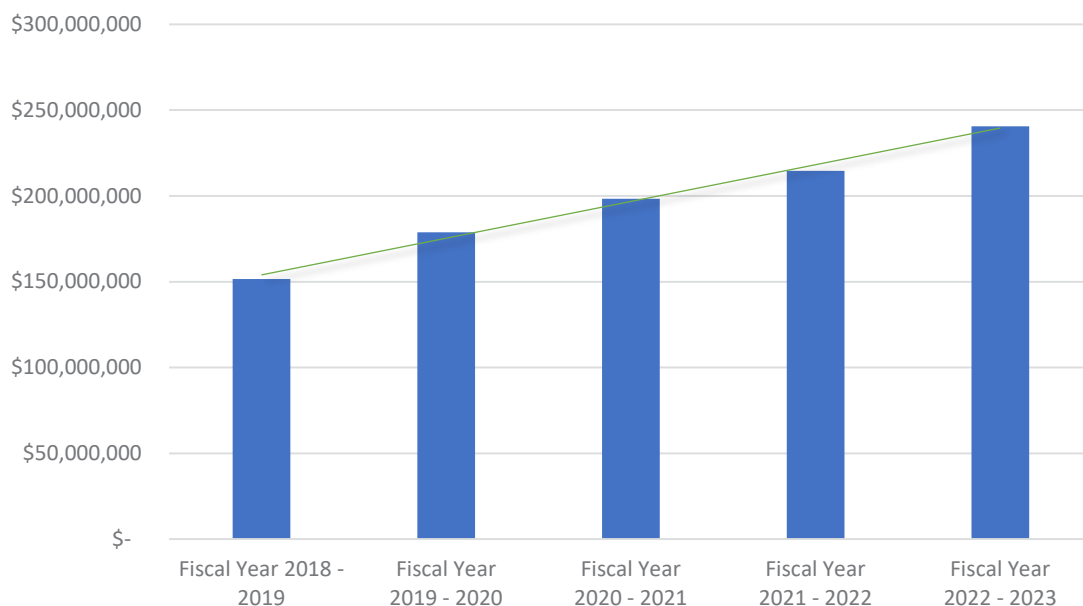
<b>Fiscal Year 2018 - 2019</b>	<b>Fiscal Year 2019 - 2020</b>	<b>Fiscal Year 2020 - 2021</b>	<b>Fiscal Year 2021 - 2022</b>	<b>Fiscal Year 2022 - 2023</b>
\$ 151,521,641	\$ 178,752,826	\$ 198,385,170	\$ 214,642,550	\$ 240,627,424

**Increased Total Taxable Value** \$ 25,984,874

**Increased Total Taxable Value** 12.11%

\* Fiscal Year 2022 - 2023 is based on the preliminary tax roll dated 7/1/2022

**Total Taxable Value Last Five Years**



## BUDGET CALENDAR

<b>Monday, April 18, 2022:</b> Departmental budgets get distributed
<b>Wednesday, May 11, 2022:</b> Planned Budget Workshop (Not Held)
<b>Wednesday, June 1, 2022:</b> Pinellas County Property Appraiser delivers estimate of taxable value to taxing authorities
<b>Monday, June 13, 2022:</b> Imagine That Performance is engaged to provide services to the Town
<b>Friday, July 1, 2022:</b> Pinellas County Property Appraiser delivers Certification of Taxable Value (DR-420) to taxing authorities
<b>Wednesday, July 13, 2022:</b> Revenue Discussions by Imagine That Performance during Town Council Meeting
<b>Thursday, July 21, 2022:</b> Special Meeting to include Budget Discussion and Setting Maximum Millage Rate
<b>July 24 – 30, 2022:</b> Imagine That Performance to hold budget review meetings with individual Council Members
<b>Wednesday, August 3, 2022:</b> Last day for Town Clerk to notify Property Appraiser of proposed millage rate and date, time and place of first public budget hearing (DR-420, DR-420MMP)
<b>Wednesday, August 3, 2022:</b> Budget Workshop and delivery of Draft Budget to Town Council
<b>Monday, August 22, 2022:</b> TRIM notices mailed by Pinellas County
<b>Wednesday, September 14, 2022:</b> First Public Hearing on Proposed Budget, Millage Rate, and Capital Plan at
<b>Sunday, September 25, 2022:</b> Town to advertise intent to adopt a final millage rate and final budget (within 15 days after first public hearing and 2-5 days before second public hearing)
<b>Thursday, September 29, 2022:</b> Final Public Hearing on Proposed Budget & Millage Rate (adopt final millage rate and budget) - 6:30 PM Community Hall
<b>Friday, September 30, 2022:</b> Budget from Final Public Hearing posted on Town website
<b>Friday, September 30, 2022:</b> Town Clerk to provide final millage rate Resolution to Property Appraiser and Tax Collector (within 3 days of adoption)
<b>Saturday, October 1, 2022:</b> Effective date of Fiscal Year 2022 - 2023 budget
<b>Monday, October 3, 2022:</b> Property Appraiser delivers DR-422, Final Taxable Value Certification, to taxing authorities
<b>Thursday, October 6, 2022:</b> Town Clerk to return completed DR-422 to Pinellas County Property Appraiser and a copy to the State of Florida
<b>Monday, October 10, 2022:</b> Submit completed TRIM Compliance Package to the State of Florida (within 30 days of final public hearing)
<b>Friday, October 14, 2022:</b> Annual budget posted to City website

# General Fund





**TOWN OF KENNETH CITY  
GENERAL FUND OVERVIEW  
GENERAL FUND - 001**

**FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

GENERAL FUND REVENUES	FY 20/21 Actual	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
AD VALOREM	1,044,665	1,121,550	1,269,100	13.2%
FRANCHISE FEES	389,744	372,400	406,400	9.1%
PUBLIC SERVICE TAX	452,006	399,000	442,000	10.8%
LICENSE AND PERMITS	106,907	153,950	227,950	48.1%
STATE SHARED REVENUES	696,066	635,925	724,700	14.0%
FINES AND FEES	26,397	11,000	11,000	0.0%
INTEREST EARNINGS	2,141	8,000	16,000	100.0%
RENTAL INCOME	2,572	3,000	3,000	0.0%
MISCELLANEOUS	23,798	15,840	15,850	0.1%
UTILIZATION OF RESERVES	185,068	473,515	66,875	-85.9%
<b>TOTAL FUND REVENUES</b>	<b>2,929,362</b>	<b>3,194,180</b>	<b>3,182,875</b>	<b>-0.4%</b>

A Safe, Friendly Small Town

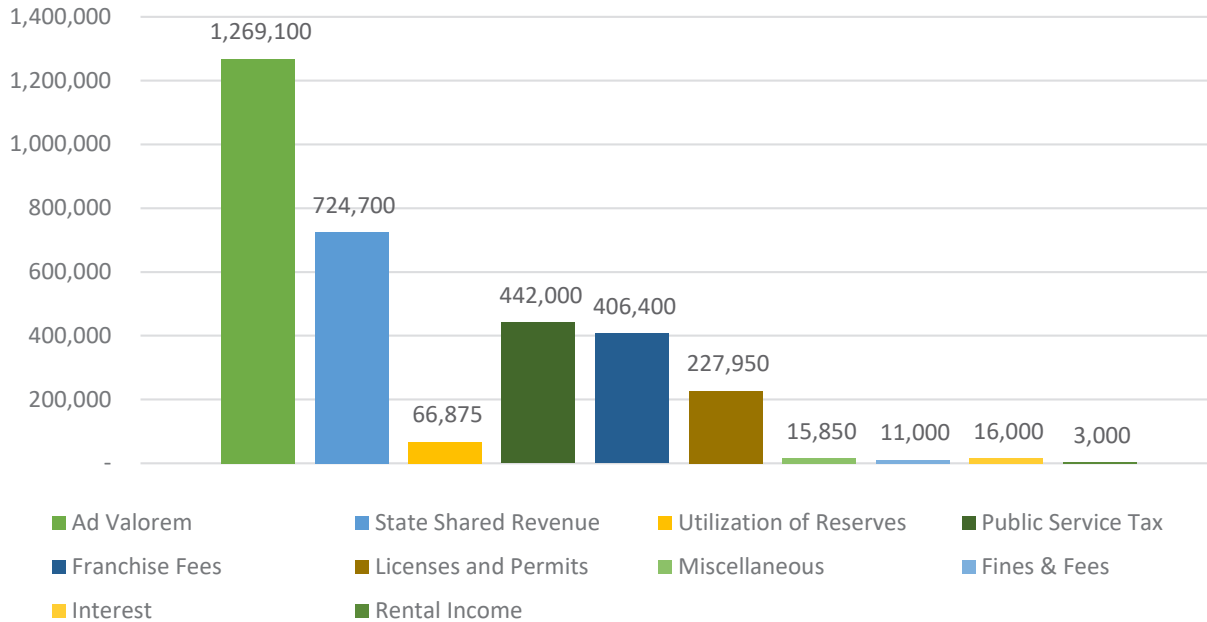
GENERAL FUND EXPENDITURES	FY 20/21 Actual	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
GENERAL GOVERNMENT	812,839	752,815	685,800	-8.9%
PUBLIC SAFETY - LAW ENFORCEMENT	1,517,438	1,602,115	1,659,575	3.6%
PUBLIC SAFETY - FIRE CONTROL	270,563	310,000	319,300	3.0%
BUILDING / PERMITTING SERVICES	93,910	94,490	95,300	0.9%
EMERGENCY AND DISASTER RELIEF	3,809	7,500	5,000	-33.3%
PUBLIC WORKS	314,123	404,110	397,650	-1.6%
CULTURE / RECREATION	12,129	23,150	20,250	-12.5%
<b>TOTAL FUND EXPENDITURE</b>	<b>3,024,810</b>	<b>3,194,180</b>	<b>3,182,875</b>	<b>-0.4%</b>

# TOWN OF KENNETH CITY

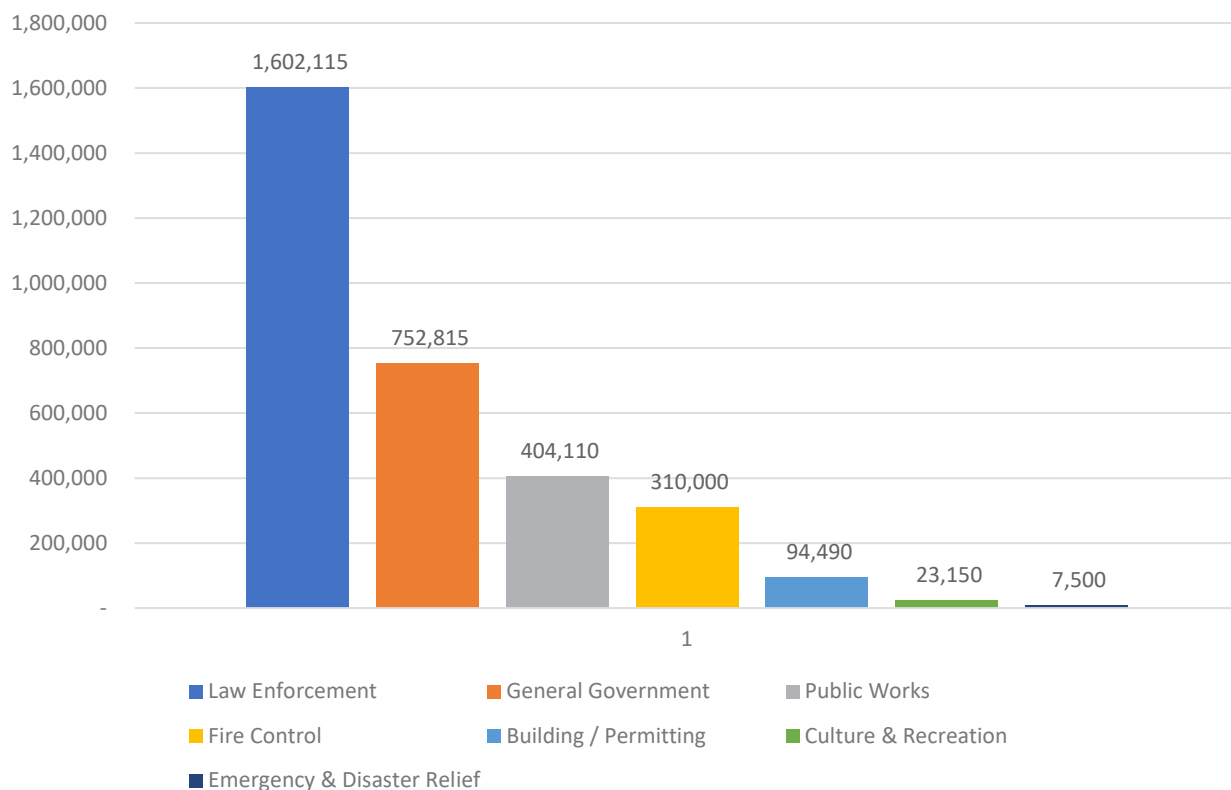
## BUDGET SUMMARY - GENERAL FUND

### FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023

#### GENERAL FUND REVENUE BY TYPE



#### GENERAL FUND EXPENSE BY TYPE



**TOWN OF KENNETH CITY**  
**BUDGET SUMMARY - GENERAL FUND**  
**FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

General Fund Budget Totals	21-22 Original Budget	22-23 Recommended
Estimated Revenue	\$ 3,194,180.00	\$ 3,182,875.00
Estimated Expense	\$ 3,194,180.00	\$ 3,182,875.00
Surplus/(Deficit)	\$ -	\$ -

Revenue By Type	21-22 Original Budget	22-23 Recommended
BTRS	\$ 75,000.00	\$ 75,000.00
Donations	\$ 1,200.00	\$ 1,200.00
Fines	\$ 6,000.00	\$ 6,000.00
Franchise Fees	\$ 284,400.00	\$ 306,400.00
Grants	\$ 6,725.00	\$ 7,800.00
Interest	\$ 8,000.00	\$ 16,000.00
Misc	\$ 18,890.00	\$ 18,900.00
Permits	\$ 82,200.00	\$ 156,200.00
Property Taxes	\$ 1,121,550.00	\$ 1,269,100.00
Public Services Tax	\$ 399,000.00	\$ 442,000.00
Sales and Use Taxes	\$ 714,700.00	\$ 814,400.00
Use Fees	\$ 3,000.00	\$ 3,000.00
Reserve	\$ 473,515.00	\$ 66,875.00
Transfers	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 3,194,180.00</b>	<b>\$ 3,182,875.00</b>

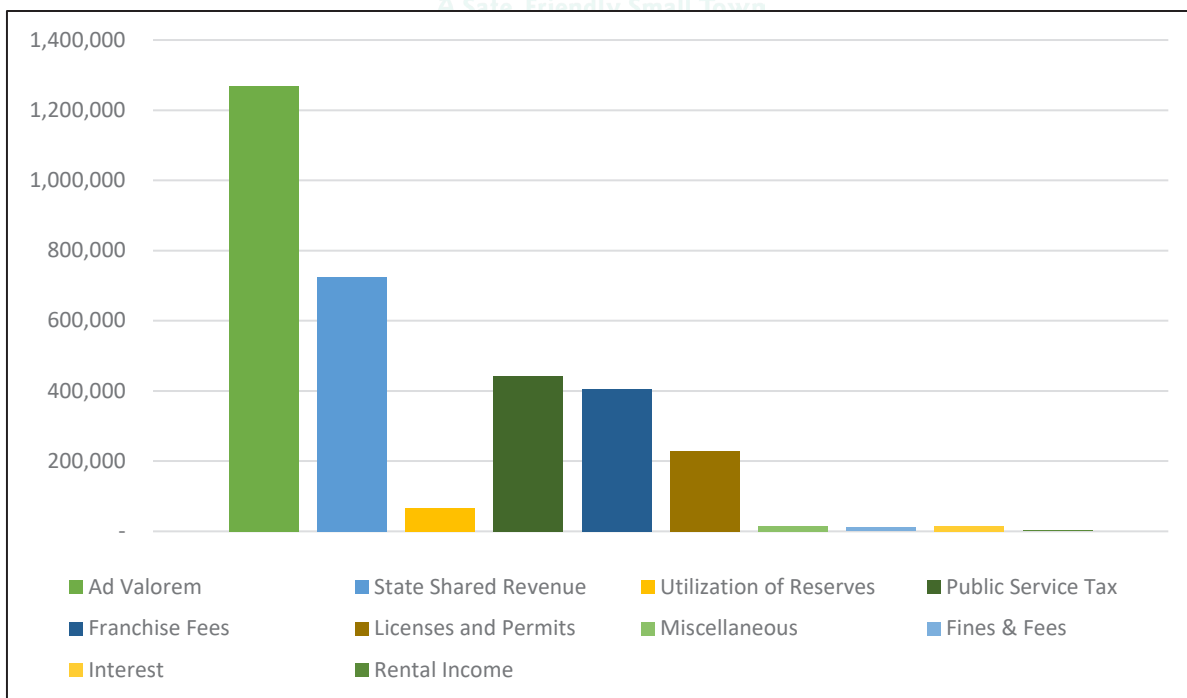
Department	21-22 Original Budget	22-23 Recommended
Administration	\$783,465.00	\$711,050.00
Community Development	\$94,490.00	\$95,300.00
Fire	\$310,000.00	\$319,300.00
Police	\$1,602,115.00	\$1,659,575.00
Public Works	\$404,110.00	\$397,650.00
<b>Grand Total</b>	<b>\$3,194,180.00</b>	<b>\$3,182,875.00</b>

# General Fund Revenue



**TOWN OF KENNETH CITY**  
**REVENUE OVERVIEW BY TYPE**  
**GENERAL FUND - 001**  
**FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

GENERAL FUND REVENUES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
AD VALOREM	1,044,665	1,121,550	1,269,100	13.2%
FRANCHISE FEES	389,744	372,400	406,400	9.1%
PUBLIC SERVICE TAX	452,006	399,000	442,000	10.8%
LICENSE AND PERMITS	106,907	153,950	227,950	48.1%
STATE SHARED REVENUES	696,066	635,925	724,700	14.0%
FINES AND FEES	26,397	11,000	11,000	0.0%
INTEREST EARNINGS	2,141	8,000	16,000	100.0%
RENTAL INCOME	2,572	3,000	3,000	0.0%
MISCELLANEOUS	23,798	15,840	15,850	0.1%
UTILIZATION OF RESERVES	144,852	386,266	66,875	-82.7%
<b>TOTAL FUND REVENUES</b>	<b>2,889,146</b>	<b>3,106,931</b>	<b>3,182,875</b>	<b>2.44%</b>



**TOWN OF KENNETH CITY  
GENERAL FUND REVENUES  
GENERAL FUND - 001**

**FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

ACCOUNT	GENERAL FUND REVENUES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
	<b>AD VALOREM</b>	<b>1,044,665</b>	<b>1,121,550</b>	<b>1,269,100</b>	<b>13.2%</b>
001.000.000.311.000	Ad Valorem	1,044,255	1,121,200	1,269,100	13.2%
001.000.000.311.200	Ad Valorem (Delinquent)	410	350	-	-100.0%
	<b>FRANCHISE FEES</b>	<b>389,744</b>	<b>372,400</b>	<b>406,400</b>	<b>9.1%</b>
001.000.000.313.100	Electric	298,078	280,000	302,000	7.9%
001.000.000.313.400	Gas	3,936	4,400	4,400	0.0%
001.000.000.313.600	Communication Service	87,731	88,000	100,000	13.6%
	<b>PUBLIC SERVICE TAX</b>	<b>452,006</b>	<b>399,000</b>	<b>442,000</b>	<b>10.8%</b>
001.000.000.314.100	Electric Utility Tax	369,122	318,000	360,000	13.2%
001.000.000.314.300	Water Utility Tax	82,883	81,000	82,000	1.2%
	<b>LICENSE AND PERMITS</b>	<b>106,907</b>	<b>153,950</b>	<b>227,950</b>	<b>48.1%</b>
001.000.000.316.000	Business Tax Receipts	58,038	75,000	75,000	0.0%
001.000.000.322.000	Permits	46,047	76,000	150,000	97.4%
001.000.000.322.001	Tech and ENH	1,986	1,550	1,550	0.0%
001.000.000.322.002	Transportation Impact Fees	-	1,000	1,000	0.0%
001.000.000.329.000	Other Licenses and Permits	835	400	400	0.0%
	<b>STATE SHARED REVENUES</b>	<b>696,066</b>	<b>635,925</b>	<b>724,700</b>	<b>14.0%</b>
001.000.000.331.203	Police Department Grants	-	2,975	4,050	36.1%
001.000.000.334.390	Recycling Grant	3,677	3,750	3,750	0.0%
001.000.000.335.120	State Revenue Sharing	252,687	211,000	261,300	23.8%
001.000.000.335.150	Alcoholic Beverage Licenses	2,428	2,500	2,500	0.0%
001.000.000.335.180	Half Cent Sales Tax	365,916	352,700	376,100	6.6%
001.000.000.338.300	Local Option Gas Tax	71,358	63,000	77,000	22.2%
	<b>FINES AND FEES</b>	<b>26,397</b>	<b>11,000</b>	<b>11,000</b>	<b>0.0%</b>
001.000.000.341.900	Off-Duty Detail (PD)	18,312	5,000	5,000	0.0%
001.000.000.351.100	Court Fines	8,085	6,000	6,000	0.0%
	<b>INTEREST EARNINGS</b>	<b>2,141</b>	<b>8,000</b>	<b>16,000</b>	<b>100.0%</b>
001.000.000.361.100	Interest Earnings	2,141	8,000	16,000	100.0%
	<b>RENTAL INCOME</b>	<b>2,572</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>
001.000.000.362.000	Hall Rental	2,572	3,000	3,000	0.0%
	<b>MISCELLANEOUS</b>	<b>23,798</b>	<b>15,840</b>	<b>15,850</b>	<b>0.1%</b>
001.000.000.369.100	FDOT Traffic Light Signal Maintenance	8,891	8,890	8,900	0.1%
001.000.000.369.900	Miscellaneous Income	6,264	5,000	5,000	0.0%
001.000.000.369.910	Brush Pickup	673	750	750	0.0%
001.000.000.369.920	PD Donations	7,969	1,200	1,200	0.0%
	<b>UTILIZATION OF RESERVES</b>	<b>-</b>	<b>473,515</b>	<b>66,875</b>	<b>-85.9%</b>
001.000.000.389.000	Use of Prior Years' Fund Balance	-	473,515	66,875	-85.9%
	<b>TOTAL REVENUES</b>	<b>2,744,294</b>	<b>3,194,180</b>	<b>3,182,875</b>	<b>-0.4%</b>

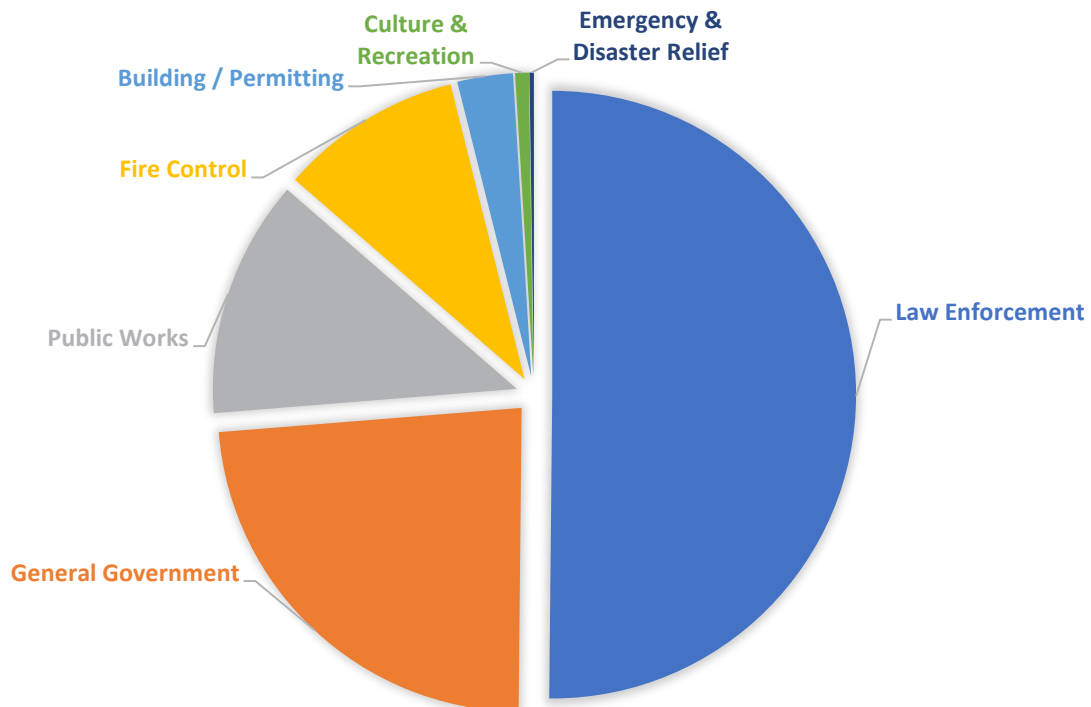
# General Fund Expenditures



**TOWN OF KENNETH CITY**  
**EXPENDITURE OVERVIEW BY DEPARTMENT**  
**GENERAL FUND - 001**  
**FY 2022-2023 | OCTOBER 1, 2023 - SEPTEMBER 30, 2023**

GENERAL FUND EXPENDITURES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	BUDGETED CHANGE (%)
GENERAL GOVERNMENT	812,839	752,815	685,800	-8.9%
PUBLIC SAFETY - LAW ENFORCEMENT	1,517,438	1,602,115	1,659,575	3.6%
PUBLIC SAFETY - FIRE CONTROL	270,563	310,000	319,300	3.0%
BUILDING / PERMITTING SERVICES	93,910	94,490	95,300	0.9%
EMERGENCY AND DISASTER RELIEF	3,809	7,500	5,000	-33.3%
PUBLIC WORKS	314,123	404,110	397,650	-1.6%
CULTURE / RECREATION	12,129	23,150	20,250	-12.5%
<b>TOTAL FUND EXPENDITURES</b>	<b>3,024,810</b>	<b>3,194,180</b>	<b>3,182,875</b>	<b>-0.4%</b>

**FY 2023 GENERAL FUND EXPENSE BY DEPARTMENT**





# ADMINISTRATION DEPARTMENT

## DEPARTMENT OVERVIEW

The Administration Department is home to the three charter officials, The Town Manager, The Town Clerk and the Town Attorney. The department as a whole is responsible for managing and coordinating the day-to-day operations throughout town, as well as coordinating communications, financial management, public records management, planning and zoning functions, capital projects, and formulating the Town's annual programmatic operating budget. Additionally, the department routinely conducts policy studies to inform and advise the Town Council on agenda items and reviews the efficiency and effectiveness of various programs town-wide.

The Town Clerk's Office maintains, records and preserves all official documents and proceedings of the Town Council and serves as the Records Management Liaison Officer to the state of Florida archives; maintaining, storing, and disposing of the Town's public records in accordance with Florida Statutes.

The Town Attorney provides legal counsel to the Mayor, Town Council and staff of the Town and attends Town Council meetings and workshops. The Town Attorney represents the Town in litigation, collects delinquent taxes, forecloses liens upon real property, prosecutes code enforcement violations, and is the legal advisor to the police department. The Town Attorney prepares/reviews all resolutions, ordinances, contracts, and legal agreements.



## Expenditure Summary

	Personnel	Operating	Total Expense
<b>Total Budget</b>	\$391,240	\$319,810	\$711,050

## Employees

Position Title	FTE
<b>Town Manager</b>	1
<b>Town Clerk</b>	1
<b>Town Attorney</b>	Contracted
<b>Total Full Time Equivalent</b>	2

## 2023 Departmental Goals

The Administration Department will be focusing on several key initiatives over the next year.

- Construction of Capital Improvement Projects listed in the CIP
- Evaluation and Appraisal of the Comprehensive Plan
- Ordinance revisions to Land Development Code and Chapter 54
- Implementation of new Finance and Accounting System
- Implementation of Community Development System
- Digitization of Public Records
- Strategic Planning
- Town-wide Revenue Restructuring including seeking Grant Opportunities

**TOWN OF KENNETH CITY**  
**GENERAL GOVERNMENT EXPENDITURES**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	GENERAL GOVERNMENT EXPENDITURES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	BUDGETED CHANGE (%)
<b>PERSONNEL SERVICES</b>					
	<b>LEGISLATIVE (COUNCIL)</b>	<b>15,159</b>	<b>15,550</b>	<b>15,500</b>	<b>-0.3%</b>
001.000.511.911.000	Council Salaries	14,057	14,400	14,400	0.0%
001.000.511.921.000	FICA Taxes	1,102	1,150	1,100	-4.3%
	<b>EXECUTIVE (MAYOR)</b>	<b>6,316</b>	<b>6,515</b>	<b>6,460</b>	<b>-0.8%</b>
001.000.512.911.001	Mayor Salary	5,857	6,000	6,000	0.0%
001.000.512.921.000	FICA Taxes	459	515	460	-10.7%
	<b>ADMINISTRATIVE</b>	<b>296,111</b>	<b>331,000</b>	<b>242,140</b>	<b>-26.8%</b>
001.000.513.912.100	Town Manager Salary	136,929	96,500	120,000	24.4%
001.000.513.912.101	Town Clerk Salary	34,567	58,500	62,000	6.0%
001.000.513.912.200	Administrative Employees	58,441	66,560	-	-100.0%
001.000.513.921.000	FICA Taxes	16,792	16,950	13,950	-17.7%
001.000.513.922.000	Employee Pension Fund	15,335	26,590	21,840	-17.9%
001.000.513.923.000	Employee Health Insurance	25,594	44,170	21,650	-51.0%
001.000.513.923.001	Employee Life and Disability Insurance	1,892	2,530	2,700	6.7%
001.000.513.923.050	Dependent Health Insurance	6,562	19,200	-	-100.0%
	<b>FINANCIAL</b>	<b>55,925</b>	<b>67,200</b>	<b>45,000</b>	<b>-33.0%</b>
001.000.513.912.300	Accountant	55,925	67,200	45,000	-33.0%
	<b>OTHER GENERAL GOVERNMENT</b>	<b>59,177</b>	<b>63,605</b>	<b>73,140</b>	<b>15.0%</b>
001.000.519.924.000	Workman's Compensation	59,177	63,605	73,140	15.0%
001.000.519.925.000	Unemployment Compensation	-	-	-	0.0%
<b>TOTAL PERSONNEL</b>		<b>432,688</b>	<b>483,870</b>	<b>382,240</b>	<b>-21.0%</b>
<b>OPERATING SERVICES</b>					
	<b>LEGAL COUNSEL</b>	<b>122,923</b>	<b>63,000</b>	<b>75,500</b>	<b>19.8%</b>
001.000.514.931.100	Attorney Retainer	55,500	48,000	60,000	25.0%
001.000.514.931.200	Extraordinary Legal Fees	67,424	15,000	15,500	3.3%
	<b>PLANNING AND ZONING</b>	<b>12,327</b>	<b>18,000</b>	<b>12,500</b>	<b>-30.6%</b>
001.000.515.913.000	Planning and Zoning Consulting	6,547	7,500	7,500	0.0%
001.000.515.913.001	Comprehensive Planning	-	1,500	5,000	233.3%
001.000.515.931.400	NPDES	5,781	9,000	-	-100.0%
	<b>STAFF ENHANCEMENT</b>	<b>8,858</b>	<b>8,400</b>	<b>9,700</b>	<b>15.5%</b>
001.000.519.931.000	Staff Training	2,012	2,600	2,600	0.0%
001.000.519.940.000	Travel and Meetings	873	2,100	2,100	0.0%
001.000.519.948.000	Advertising (Job Postings)	1,577	200	1,000	400.0%
001.000.519.954.000	Dues and Subscriptions	4,396	3,500	4,000	14.3%

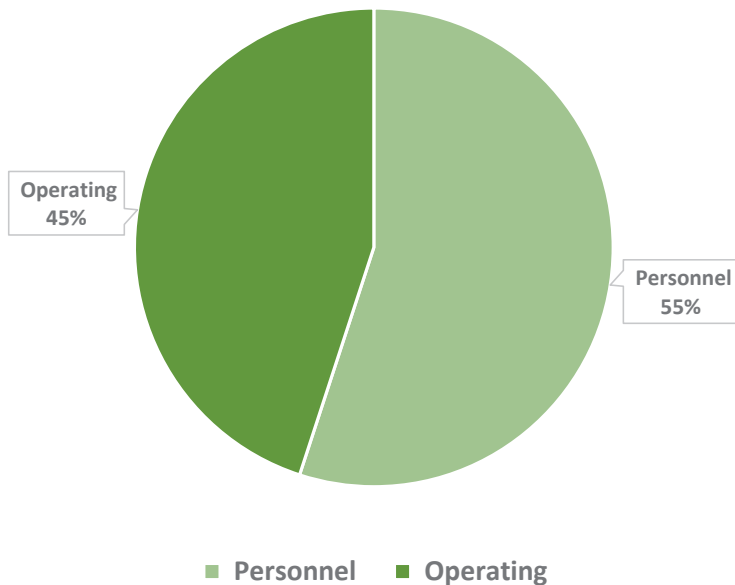
**GENERAL GOVERNMENT EXPENDITURES**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	GENERAL GOVERNMENT EXPENDITURES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	BUDGETED CHANGE (%)
	<b>COMMUNICATIONS</b>	<b>13,263</b>	<b>17,750</b>	<b>14,900</b>	<b>-16.1%</b>
001.000.519.941.000	Communications - Telephone	6,747	7,000	7,000	0.0%
001.000.519.941.100	Communications - Cell / Laptops	-	-	-	-
001.000.519.942.000	Postage and Freight	671	550	700	27.3%
001.000.519.946.501	Website	5,600	9,000	6,000	-33.3%
001.000.519.948.100	Promotional Activities	245	1,200	1,200	0.0%
	<b>REPAIRS AND MAINTENANCE</b>	<b>14,034</b>	<b>13,600</b>	<b>22,300</b>	<b>64.0%</b>
001.000.519.946.000	Repairs and Maintenance - Buildings	160	1,500	-	-100.0%
001.000.519.946.100	Repairs and Maintenance - Vehicles	-	-	-	0.0%
001.000.519.946.200	Repairs and Maintenance - Equipment	-	100	100	0.0%
001.000.519.946.500	Computer Maintenance	13,874	12,000	22,200	85.0%
	<b>OPERATING EXPENSES</b>	<b>208,429</b>	<b>145,995</b>	<b>167,360</b>	<b>14.6%</b>
001.000.513.932.100	Auditor's Fee	15,000	14,500	23,000	58.6%
001.000.513.932.200	Engineer's Fee	105	4,000	4,000	0.0%
001.000.519.934.000	Contractual Services	66,764	7,750	-	-100.0%
001.000.519.943.100	Electricity	7,492	8,000	8,000	0.0%
001.000.519.943.200	Water and Sewer	1,536	2,000	1,800	-10.0%
001.000.519.945.000	Insurance (Fire, Casualty, Liability)	84,120	90,870	112,860	24.2%
001.000.519.947.000	Printing	4,113	2,900	3,500	20.7%
001.000.519.947.100	Other Printing	280	600	-	-100.0%
001.000.519.949.110	Advertising (Legal)	5,641	3,200	4,000	25.0%
001.000.519.949.210	Election Expenses	6,436	6,000	6,000	0.0%
001.000.519.951.000	Office Supplies	2,916	2,700	2,700	0.0%
001.000.519.952.100	Fuel	33	-	-	0.0%
001.000.519.999.000	Miscellaneous	1,724	1,000	1,500	50.0%
001.000.519.999.100	Off Duty Detail (PD)	12,269	2,475	-	-100.0%
	<b>UNIFORMS AND GEAR</b>	<b>316</b>	<b>200</b>	<b>300</b>	<b>50.0%</b>
001.000.519.952.300	Uniforms and Gear	316	200	300	50.0%
<b>TOTAL OPERATING</b>		<b>380,151</b>	<b>266,945</b>	<b>302,560</b>	<b>13.3%</b>
	<b>CAPITAL OUTLAY</b>				
	<b>OFFICE EQUIPMENT</b>	<b>-</b>	<b>2,000</b>	<b>1,000</b>	<b>-50.0%</b>
001.000.519.964.000	Office and Building Equipment	-	1,000	1,000	0.0%
001.000.519.964.010	Building and Furniture	-	1,000	-	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>2,000</b>	<b>1,000</b>	<b>-50.0%</b>
<b>TOTAL EXPENDITURES BY FUNCTION</b>		<b>FY 20/21 ACTUAL</b>	<b>FY 21/22 BUDGET</b>	<b>FY 22/23 BUDGET</b>	<b>BUDGETED CHANGE (%)</b>
<b>PERSONNEL SERVICES</b>		<b>432,688</b>	<b>483,870</b>	<b>382,240</b>	<b>-21.0%</b>
<b>OPERATING SERVICES</b>		<b>380,151</b>	<b>266,945</b>	<b>302,560</b>	<b>13.3%</b>
<b>CAPITAL OUTLAY</b>		<b>-</b>	<b>2,000</b>	<b>1,000</b>	<b>-50.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>812,839</b>	<b>752,815</b>	<b>685,800</b>	<b>-8.9%</b>

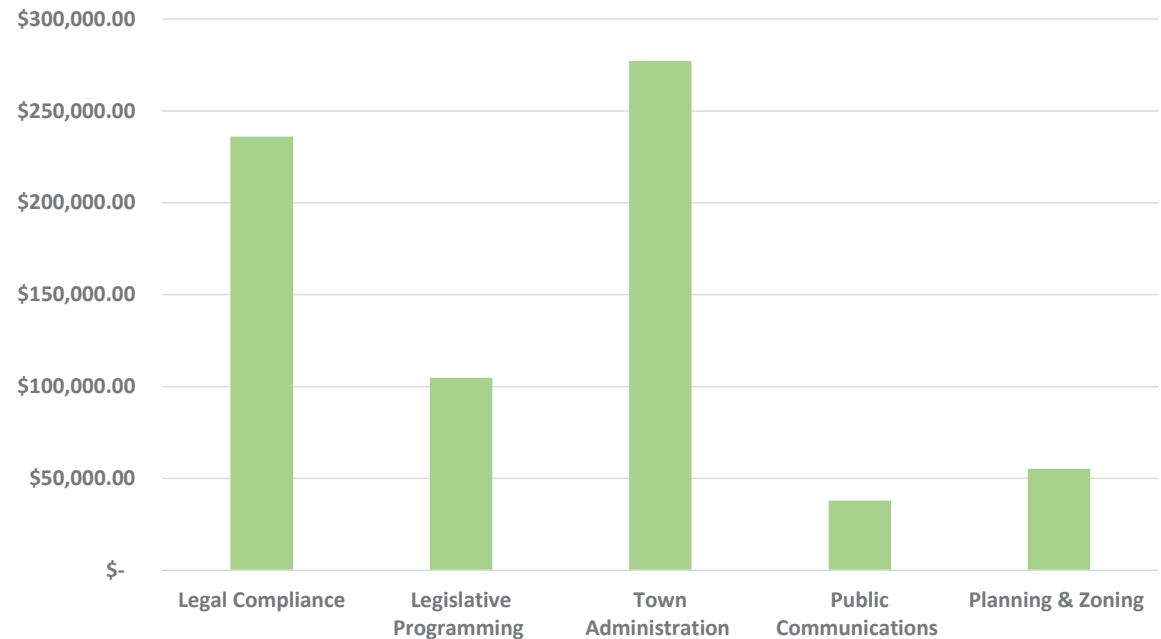
## General Government as Converted to Administration Department Program Fiscal Year 2022-2023

		Program Revenues								
		Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total			
Total Revenue	\$	-	\$	-	\$ 2,920,575.00	\$	-	\$ 151,400.00	\$ 3,071,975.00	
		Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total			
Personnel	\$	122,105.60	\$	102,510.00	\$	132,352.00	\$	22,313.00	\$ 11,959.40	\$ 391,240.00
Operating	\$	113,880.00	\$	2,250.00	\$	144,810.00	\$	15,625.00	\$ 43,245.00	\$ 319,810.00
Total Expense	\$	235,985.60	\$	104,760.00	\$	277,162.00	\$	37,938.00	\$ 55,204.40	\$ 711,050.00
Net Departmental Program Expense (Revenue)	\$	235,985.60	\$	104,760.00	\$	(2,643,413.00)	\$	37,938.00	\$ (96,195.60)	\$ (2,360,925.00)

Admin Expense by Type



Admin Program Expense



General Government as Converted to Administration Department Program  
Fiscal Year 2022-2023

EXPTYPE	AcctCode	Description	22 Budget	23 Recommended	Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total
Personnel	911.000	LEGISLATIVE SALARY	\$ 14,400.00	\$ 14,400.00		\$ 14,400.00				\$ 14,400.00
	911.001	EXECUTIVE SALARY	\$ 6,000.00	\$ 6,000.00		\$ 6,000.00				\$ 6,000.00
	912.000	SALARIES	\$ -	\$ -						\$ -
	912.100	TOWN MANAGER (1 FTE)	\$ 96,500.00	\$ 120,000.00	\$ 24,000.00	\$ 36,000.00	\$ 48,000.00	\$ 6,000.00	\$ 6,000.00	\$ 120,000.00
	912.101	TOWN CLERK'S SALARY (1 FTE)	\$ 58,500.00	\$ 62,000.00	\$ 29,760.00	\$ 12,400.00	\$ 12,400.00	\$ 6,200.00	\$ 1,240.00	\$ 62,000.00
	912.105	SALARY REMIBURSEMENT	\$ -	\$ -						\$ -
	912.200	ADMINISTRATIVE EMPLOYEES	\$ 66,560.00	\$ -						\$ -
	912.250	PART-TIME SEASONAL	\$ -	\$ -						\$ -
	912.300	PT ACCOUNTANT	\$ 67,200.00	\$ 45,000.00	\$ 22,500.00		\$ 22,500.00			\$ 45,000.00
	914.000	OVERTIME	\$ -	\$ -						\$ -
	921.000	FICA TAXES	\$ 18,615.00	\$ 15,510.00	\$ 5,273.40	\$ 3,877.50	\$ 4,653.00	\$ 1,163.25	\$ 542.85	\$ 15,510.00
	922.000	EMPLOYEES PENSION FUND	\$ 26,590.00	\$ 21,840.00	\$ 7,425.60	\$ 5,460.00	\$ 6,552.00	\$ 1,638.00	\$ 764.40	\$ 21,840.00
	923.000	EMPLOYEES HEALTH INSURANCE	\$ 44,170.00	\$ 21,650.00	\$ 7,361.00	\$ 5,412.50	\$ 6,495.00	\$ 1,623.75	\$ 757.75	\$ 21,650.00
	923.001	EMPLOYEES DISABILITY INSURANCE	\$ 2,530.00	\$ 2,700.00	\$ 918.00	\$ 675.00	\$ 810.00	\$ 202.50	\$ 94.50	\$ 2,700.00
	923.050	DEPENDANT HEALTH CARE	\$ 19,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	924.000	WORKMEN'S COMPENSATION	\$ 63,605.00	\$ 73,140.00	\$ 24,867.60	\$ 18,285.00	\$ 21,942.00	\$ 5,485.50	\$ 2,559.90	\$ 73,140.00
	925.000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	931.000	STAFF TRAINING	\$ 2,600.00	\$ 2,600.00	\$ -	\$ -	\$ 2,600.00	\$ -	\$ -	\$ 2,600.00
	940.000	TRAVEL & MEETING EXPENSE	\$ 2,100.00	\$ 2,100.00	\$ -	\$ -	\$ 2,100.00	\$ -	\$ -	\$ 2,100.00
	952.300	UNIFORMS & GEAR	\$ 200.00	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00
	954.000	DUES & SUBSCRIPTIONS	\$ 3,500.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
	999.100	OFF DUTY DETAIL (PD)	\$ 2,475.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel Total			\$494,745.00	\$ 391,240.00	\$ 122,105.60	\$ 102,510.00	\$ 132,352.00	\$ 22,313.00	\$ 11,959.40	\$ 391,240.00
Operating	900.000	TRASH COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	900.100	GEN (COUNCIL MTG,COFFEE,ETC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	900.200	SPECIAL EVENTS	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
	900.210	RECYCLING GRANT	\$ 3,750.00	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00
	900.220	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	900.400	HOLIDAY DECORATIONS	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
	900.500	VOLUNTEER APPRECIATION	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	900.800	OTHER	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	901.000	LIBRARY FEES	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
	913.000	PLANNING & ZONING CONSULTING	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
	913.001	PLANNING & ZONING UPDATES	\$ 1,500.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
	931.100	ATTORNEY RETAINER	\$ 48,000.00	\$ 60,000.00	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 60,000.00
	931.200	EXTRAORDINARY LEGAL FEES	\$ 15,000.00	\$ 15,500.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 15,500.00
	931.400	NPDES	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	932.100	AUDITOR'S FEE	\$ 14,500.00	\$ 23,000.00	\$ 23,000.00	\$ -	\$ -	\$ -	\$ -	\$ 23,000.00
	932.200	ENGINEER'S FEE	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00
	934.000	CONTRACTURAL SERVICES	\$ 7,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	934.001	OTH SERVICES YOGA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	941.000	COMMUNICATIONS - TELEPHONE	\$ 7,000.00	\$ 7,000.00	\$ 2,380.00	\$ 1,750.00	\$ 2,100.00	\$ 525.00	\$ 245.00	\$ 7,000.00
	941.100	COMMUNICATIONS - CELL/LAPTOPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	942.000	POSTAGE, FREIGHT ETC	\$ 550.00	\$ 700.00	\$ 300.00	\$ -	\$ 200.00	\$ 200.00	\$ -	\$ 700.00

General Government as Converted to Administration Department Program  
Fiscal Year 2022-2023

EXPTYPE	AcctCode	Description	22 Budget	23 Recommended	Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total
Operating	943.100	ELECTRICITY	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00
	943.200	WATER & SEWER	\$ 2,000.00	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
	945.000	INSURANCE (FIRE,CASUALTY,LIAB)	\$ 90,870.00	\$ 112,860.00	\$ -	\$ -	\$ 92,860.00	\$ -	\$ 20,000.00	\$ 112,860.00
	946.000	REPAIRS & MAINT - BLDG	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	946.100	REPAIRS VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	946.200	REPAIRS & MAINTENANCE - EQUIP	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00
	946.500	COMPUTER MAINTENANCE	\$ 12,000.00	\$ 22,200.00	\$ 12,200.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 22,200.00
	946.501	WEBSITE	\$ 9,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
	947.000	PRINTING	\$ 2,900.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
	947.100	OTHER PRINTING	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	948.000	ADVERTISING (JOB POSTINGS)	\$ 200.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	948.100	PROMOTIONAL ACTIVITIES	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
	949.001	RECREATION FEE REIMBURSEMENT	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	949.110	ADVERTISING - LEGAL	\$ 3,200.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
	949.210	ELECTION EXPENSE	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
	949.500	APPLICANT SCREENING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	951.000	OFFICE SUPPLIES	\$ 2,700.00	\$ 2,700.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 200.00	\$ -	\$ 2,700.00
	952.100	GASOLINE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	952.101	OIL & FILTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	952.300	UNIFORMS & GEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	952.410	CLEANING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	963.010	MAINTENANCE - PARKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	963.020	BEAUTIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	964.000	OFFICE & BLDG EQUIP (NEW)	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	964.010	BLDG FURNITURE	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	964.210	NEW EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	982.100	NEIGHBORLY SENIOR SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	982.200	SPCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	982.300	OTHER AGENCY SUPPORT	\$ 4,000.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
	982.400	STATION 16 TOYS FOR TOTS	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	983.000	DISASTER PREPAREDNESS AIDS	\$ 7,500.00	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
	999.000	MISCELLANEOUS	\$ 1,000.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
	999.999	Interfund transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total			\$288,720.00	\$ 319,810.00	\$ 113,880.00	\$ 2,250.00	\$ 144,810.00	\$ 15,625.00	\$ 43,245.00	\$ 319,810.00
Grand Total			\$783,465.00	\$ 711,050.00	\$ 235,985.60	\$ 104,760.00	\$ 277,162.00	\$ 37,938.00	\$ 55,204.40	\$ 711,050.00



**General Fund Administration Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Personnel	001.000.511.911.000	LEGISLATIVE SALARY	\$14,400.00	\$14,571.43	\$13,671.43	\$14,057.14	\$14,400.00	\$14,400.00
	001.000.511.921.000	FICA TAXES	\$1,101.60	\$1,101.60	\$1,032.75	\$1,101.60	\$1,150.00	\$1,100.00
	001.000.512.911.001	EXECUTIVE SALARY	\$6,000.00	\$6,071.43	\$6,071.43	\$5,857.14	\$6,000.00	\$6,000.00
	001.000.512.921.000	FICA TAXES	\$459.00	\$459.00	\$459.00	\$459.00	\$515.00	\$460.00
	001.000.513.912.000	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.513.912.100	TOWN MANAGER	\$93,273.96	\$96,627.92	\$96,627.92	\$136,928.61	\$96,500.00	\$120,000.00
	001.000.513.912.101	TOWN CLERK'S SALARY	\$49,443.04	\$51,000.36	\$52,832.69	\$34,567.35	\$58,500.00	\$62,000.00
	001.000.513.912.105	SALARY REMIBURSEMENT	\$0.00	\$0.00	\$0.00	\$2,568.75	\$0.00	\$0.00
	001.000.513.912.200	ADMINISTRATIVE EMPLOYEES	\$32,005.66	\$40,003.69	\$41,757.40	\$58,441.02	\$66,560.00	\$0.00
	001.000.513.912.250	PART TIME SEASONAL	\$0.00	\$0.00	\$10,946.89	-\$702.64	\$0.00	\$0.00
	001.000.513.912.300	PT ACCOUNTANT	\$17,300.00	\$20,153.60	\$16,700.00	\$55,925.00	\$67,200.00	\$45,000.00
	001.000.513.914.000	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.513.921.000	FICA TAXES	\$12,829.70	\$13,963.32	\$15,422.25	\$16,792.13	\$16,950.00	\$13,950.00
	001.000.513.922.000	EMPLOYEES PENSION FUND	\$21,406.81	\$20,439.55	\$25,244.04	\$15,334.59	\$26,590.00	\$21,840.00
	001.000.513.923.000	EMPLOYEES HEALTH INSURANCE	\$24,663.45	\$40,328.21	\$25,307.70	\$25,593.59	\$44,170.00	\$21,650.00
	001.000.513.923.001	EMPLOYEES DISABILITY INSURANCE	\$0.00	\$0.00	\$2,525.80	\$1,891.64	\$2,530.00	\$2,700.00
	001.000.513.923.050	DEPENDANT HEALTH CARE	\$0.00	\$1,561.56	\$6,686.29	\$6,561.71	\$19,200.00	\$0.00
	001.000.513.949.500	APPLICANT SCREENING	\$0.00	\$0.00	\$0.00	\$143.50	\$0.00	\$0.00
	001.000.519.925.000	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$50.00	\$154.00	\$0.00	\$0.00
	001.000.519.999.100	OFF DUTY DETAIL (PD)	\$2,101.50	\$4,651.79	\$1,518.00	\$12,269.07	\$2,475.00	\$0.00
<b>Personnel Total</b>			<b>\$274,984.72</b>	<b>\$310,933.46</b>	<b>\$316,853.59</b>	<b>\$387,943.20</b>	<b>\$422,740.00</b>	<b>\$309,100.00</b>
Operating	001.000.000.931.200	EXTRAORDINARY LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	001.000.513.932.100	AUDITOR'S FEE	\$13,250.00	\$15,000.00	\$14,500.00	\$15,000.00	\$14,500.00	\$23,000.00
	001.000.513.932.200	ENGINEER'S FEE	\$2,868.75	\$0.00	\$0.00	\$105.00	\$4,000.00	\$4,000.00
	001.000.514.931.100	ATTORNEY RETAINER	\$32,864.00	\$42,000.00	\$45,903.00	\$55,499.50	\$48,000.00	\$60,000.00
	001.000.514.931.200	EXTRAORDINARY LEGAL FEES	\$47,014.40	\$17,758.50	\$24,602.10	\$67,423.50	\$15,000.00	\$15,500.00
	001.000.519.924.000	WORKMEN'S COMPENSATION	\$50,326.00	\$72,700.00	\$64,335.00	\$59,177.00	\$63,605.00	\$73,140.00
	001.000.519.931.000	STAFF TRAINING	\$796.26	\$436.63	\$2,120.79	\$2,012.42	\$2,600.00	\$2,600.00
	001.000.519.934.000	CONTRACTURAL SERVICES	\$958.50	\$6,387.27	\$7,005.80	\$66,764.39	\$7,750.00	\$0.00
	001.000.519.940.000	TRAVEL & MEETING EXPENSE	\$3,860.67	\$4,081.34	\$1,872.85	\$873.23	\$2,100.00	\$2,100.00
	001.000.519.941.000	COMMUNICATIONS TELEPHONE	\$5,805.36	\$4,622.46	\$6,516.59	\$6,747.33	\$7,000.00	\$7,000.00
	001.000.519.941.100	COMMUNICATIONS CELL/LAPTOPS	\$2,591.77	\$1,224.40	\$0.00	\$164.11	\$0.00	\$0.00
	001.000.519.942.000	POSTAGE, FREIGHT ETC	\$695.64	\$738.25	\$764.27	\$670.62	\$550.00	\$700.00
	001.000.519.943.100	ELECTRICITY	\$13,608.13	\$22,227.06	\$9,492.47	\$7,491.63	\$8,000.00	\$8,000.00
	001.000.519.943.200	WATER & SEWER	\$7,048.63	\$6,735.07	\$908.82	\$1,536.45	\$2,000.00	\$1,800.00
	001.000.519.945.000	INSURANCE (FIRE,CASUALTY,LIAB)	\$63,649.06	\$63,176.00	\$71,359.47	\$84,120.00	\$90,870.00	\$112,860.00
	001.000.519.946.000	REPAIRS & MAINT BLDG	\$4,823.00	\$179.99	\$161.00	\$160.00	\$1,500.00	\$0.00

**General Fund Administration Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.519.946.100	REPAIRS VEHICLES	\$212.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.519.946.200	REPAIRS & MAINTENANCE EQUIP	\$25.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
	001.000.519.946.500	COMPUTER MAINTENANCE	\$10,901.32	\$11,121.58	\$9,273.55	\$13,874.43	\$12,000.00	\$22,200.00
	001.000.519.946.501	WEBSITE	\$2,015.00	\$7,565.00	\$6,450.00	\$5,600.00	\$9,000.00	\$6,000.00
	001.000.519.947.000	PRINTING	\$4,485.58	\$2,946.50	\$2,875.29	\$4,113.21	\$2,900.00	\$3,500.00
	001.000.519.947.100	OTHER PRINTING	\$148.88	\$966.92	\$1,454.08	\$280.19	\$600.00	\$0.00
	001.000.519.948.000	ADVERTISING (JOB POSTINGS)	\$451.17	\$376.14	\$386.62	\$1,577.31	\$200.00	\$1,000.00
	001.000.519.948.100	PROMOTIONAL ACTIVITIES	\$572.45	\$447.00	\$95.13	\$244.84	\$1,200.00	\$1,200.00
	001.000.519.949.110	ADVERTISING LEGAL	\$3,090.72	\$2,719.00	\$7,170.29	\$5,640.75	\$3,200.00	\$4,000.00
	001.000.519.949.210	ELECTION EXPENSE	\$6,331.72	-\$72.00	\$3,355.66	\$6,436.08	\$6,000.00	\$6,000.00
	001.000.519.951.000	OFFICE SUPPLIES	\$1,503.73	\$4,380.07	\$3,431.04	\$2,915.59	\$2,700.00	\$2,700.00
	001.000.519.952.101	OIL & FILTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.519.952.300	UNIFORMS & GEAR	\$0.00	\$67.39	\$0.00	\$316.20	\$200.00	\$300.00
	001.000.519.952.410	CLEANING SUPPLIES	\$60.50	\$0.00	\$0.00	-\$60.50	\$0.00	\$0.00
	001.000.519.954.000	DUES & SUBSCRIPTIONS	\$3,193.18	\$4,219.00	\$3,302.00	\$4,395.50	\$3,500.00	\$4,000.00
	001.000.519.964.000	OFFICE & BLDG EQUIP (NEW)	\$167.13	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	001.000.519.964.010	BLDG FURNITURE	\$0.00	\$0.00	\$558.95	\$0.00	\$1,000.00	\$0.00
	001.000.519.999.000	MISCELLANEOUS	\$2,242.36	\$6,246.55	\$379.71	\$1,723.97	\$1,000.00	\$1,500.00
	001.000.524.946.500	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$45,000.00
	001.000.524.999.000	MISCELLANEOUS	\$0.00	\$0.00	\$311.99	\$555.00	\$2,000.00	\$0.00
	001.000.525.983.000	DISASTER PREPAREDNESS AIDS	\$48,190.12	-\$27,573.55	\$8,721.63	\$3,809.47	\$7,500.00	\$5,000.00
	001.000.534.900.210	RECYCLING GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00
	001.000.569.982.100	NEIGHBORLY SENIOR SERVICE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.569.982.300	OTHER AGENCY SUPPORT	\$200.00	\$200.00	\$4,240.00	\$100.00	\$4,000.00	\$2,500.00
	001.000.569.982.400	STATION 16 TOYS FOR TOTS	\$200.00	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
	001.000.572.934.000	CONTRACTURAL SERVICES	\$0.00	\$0.00	\$173.60	\$0.00	\$0.00	\$0.00
	001.000.572.943.100	ELECTRICITY	\$228.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.572.946.000	REPAIRS & MAINT BLDG	\$183.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.572.949.001	RECREATION FEE REIMBURSEMENT	\$125.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
	001.000.572.963.010	MAINTENANCE PARKS	\$1,811.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.574.900.200	SPECIAL EVENTS	\$7,910.97	\$6,104.10	\$4,263.31	-\$444.34	\$4,000.00	\$4,000.00
	001.000.574.900.400	HOLIDAY DECORATIONS	\$4,484.87	\$7,120.45	\$2,002.65	\$3,177.00	\$4,000.00	\$4,000.00
	001.000.574.900.500	VOLUNTEER APPRECIATION	\$169.83	\$0.00	\$177.75	\$0.00	\$500.00	\$0.00
	001.000.574.900.800	OTHER	\$514.34	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Operating Total			\$351,580.37	\$284,101.12	\$308,165.41	\$421,999.88	\$340,225.00	\$429,450.00
Grand Total			\$626,565.09	\$595,034.58	\$625,019.00	\$809,943.08	\$762,965.00	\$738,550.00



# POLICE DEPARTMENT



On behalf of the amazing team of men and women of the Kenneth City Police Department, I would like to thank our residents, businesses, and visitors for their support. As your Chief of Police, I am honored to work alongside our dedicated sworn and civilian staff to provide professional law enforcement services with Knowledge, Compassion, Professionalism, & Dedication.

The Kenneth City Police Department is an accredited law enforcement agency as recognized by the Commission for Florida Law Enforcement Accreditation. In addition to this prominent accreditation standard, we are proud to be a progressive agency that subscribes to the six pillars of 21st Century Policing: Through Building Trust and Legitimacy, Policy and Oversight Development, Technology and Social

Media, Community Policing and Crime Reduction, Training and Education, and Officer Wellness and Safety, our agency maintains the highest levels of professionalism our community expects and deserves.

We are honored to work with our community and our law enforcement partners to employ proactive problem-solving strategies to address social and criminal issues affecting our community. The backbone of our police department are our community policing and relationship policing strategies which every member utilizes every day and during every citizen encounter. True community-oriented policing requires meaningful, ongoing dialog with our residents, and we encourage you to get involved by attending our monthly meetings, volunteering and connecting with us on social media .



## Expenditure Summary

	Personnel	Operating	Total Expense
<b>TTL Budget</b>	\$1,470,375	\$189,200	\$1,659,575

## Employees

Position Title	FTE
<b>Police Chief</b>	1
<b>Sergeant</b>	3
<b>Detective</b>	1
<b>Police Officers</b>	9
<b>Senior Admin Assistant</b>	1
<b>Clerk</b>	.5
<b>Clerk</b>	.5
<b>Total Full Time Equivalent</b>	16

## 2023 Departmental Goals

The Police Department will be focusing on several key initiatives over the next year.

- Focus on Community Based Crime Reduction
- Traffic Crash Reduction and Roadway Safety Initiatives
- Successfully Complete Re-Accreditation
- Continue Community Outreach
- Increase Code Compliance and Decrease Total Code Complaints
- Increase Visiblty
- Continue to be Active Engaged Participants in Town Events
- Assist our Homeless Popultation by Connecting them with our Non-Profit Partners

**TOWN OF KENNETH CITY**  
**PUBLIC SAFETY . LAW ENFORCEMENT EXPENDITURES**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	PUBLIC SAFETY - LAW ENFORCEMENT	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
<b>PERSONNEL SERVICES</b>					
	<b>PUBLIC SAFETY PERSONNEL</b>	<b>1,338,432</b>	<b>1,409,235</b>	<b>1,470,375</b>	<b>4.3%</b>
001.000.521.911.003	Chief Salary	93,546	90,000	102,600	14.0%
001.000.521.912.102	Officer Salary	449,103	460,033	525,800	14.3%
001.000.521.912.201	Clerk Salary	38,859	50,000	53,000	6.0%
001.000.521.912.301	Seasonal Part-Time Salaries	11,765	25,050	26,800	7.0%
001.000.521.912.401	Deputy Chief Salary	74,339	84,097	-	-100.0%
001.000.521.912.501	Sergeant Salary	122,159	179,142	186,700	4.2%
001.000.521.914.000	Overtime	28,177	22,000	25,000	13.6%
001.000.521.914.200	Court Time Pay	-	2,000	2,000	0.0%
001.000.521.914.300	Holiday Pay	48,195	23,000	20,000	-13.0%
001.000.521.914.500	Night Differential Pay	12,401	15,000	35,650	137.7%
001.000.521.915.000	Salary Incentive Pay	6,660	9,500	11,500	21.1%
001.000.521.921.000	FICA Taxes	69,895	73,425	75,500	2.8%
001.000.521.922.000	Employee Pension Fund	205,813	191,888	205,000	6.8%
001.000.521.923.000	Employee Health Insurance	154,506	154,600	151,500	-2.0%
001.000.521.923.001	Employee Life & Disability Insurance	4,605	5,500	6,325	15.0%
001.000.521.923.050	Dependent Health Insurance	18,407	24,000	43,000	79.2%
<b>TOTAL PERSONNEL</b>		<b>1,338,432</b>	<b>1,409,235</b>	<b>1,470,375</b>	<b>5.3%</b>
<b>OPERATING SERVICES</b>					
	<b>STAFF ENHANCEMENT</b>	<b>12,281</b>	<b>13,900</b>	<b>19,000</b>	<b>36.7%</b>
001.000.521.931.000	Staff Training	1,560	2,500	2,500	0.0%
001.000.521.940.000	Travel and Meetings	3,592	6,000	10,000	66.7%
001.000.521.948.000	Advertising (Job Postings)	818	-	-	-
001.000.521.949.500	Applicant Screening	3,291	3,000	3,500	16.7%
001.000.521.954.000	Dues and Subscriptions	3,020	2,400	3,000	25.0%
	<b>COMMUNICATIONS</b>	<b>8,719</b>	<b>16,000</b>	<b>16,000</b>	<b>0.0%</b>
001.000.521.941.000	Communications - Telephone, Laptops	7,184	14,000	14,000	0.0%
001.000.521.942.000	Postage and Freight	217	700	700	0.0%
001.000.521.948.001	Public Relations	1,319	1,300	1,300	0.0%
	<b>REPAIRS AND MAINTENANCE</b>	<b>45,853</b>	<b>36,000</b>	<b>36,000</b>	<b>0.0%</b>
001.000.521.946.100	Repairs and Maintenance - Vehicles	36,410	25,000	25,000	0.0%
001.000.521.946.200	Repairs and Maintenance - Equipment	2,691	1,800	1,800	0.0%
001.000.521.946.201	Repairs and Maintenance - Radar	966	1,000	1,000	0.0%
001.000.521.946.300	Repairs and Maintenance - Radio	631	1,500	1,500	0.0%
001.000.521.946.400	Vehicle Equipment Certifications	400	700	700	0.0%
001.000.521.946.500	Computer Maintenance	4,756	6,000	6,000	0.0%

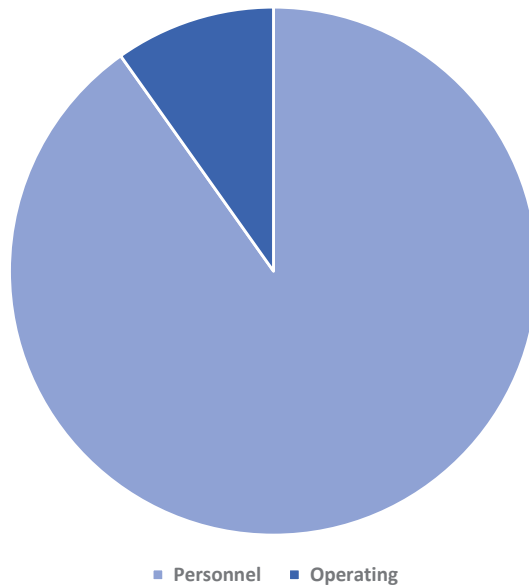
**TOWN OF KENNETH CITY**  
**PUBLIC SAFETY . LAW ENFORCEMENT EXPENDITURES . CONTINUED**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	PUBLIC SAFETY - LAW ENFORCEMENT	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
	<b>OPERATING EXPENSES</b>	<b>94,147</b>	<b>85,130</b>	<b>100,300</b>	<b>17.8%</b>
001.000.521.934.000	Contractual Services	39,578	39,780	43,800	10.1%
001.000.521.943.200	Water and Sewer	822	2,000	1,000	-50.0%
001.000.521.947.000	Printing	3,259	2,500	2,500	0.0%
001.000.521.949.600	Prisoner Expense	971	2,000	1,500	-25.0%
001.000.521.951.000	Office Supplies	4,035	1,500	2,000	33.3%
001.000.521.952.200	Fuel, Oil Filters, Tires & Batteries	-	24,150	3,000	-87.6%
001.000.521.952.700	Crime Investigation Supplies	905	1,200	1,200	0.0%
001.000.521.952.800	Personal Property Replacement	-	100	100	0.0%
001.000.521.980.500	Electricity	7,341	8,200	8,200	0.0%
001.000.521.999.000	Miscellaneous	4,398	3,700	2,000	-45.9%
	<b>UNIFORMS AND GEAR</b>	<b>18,007</b>	<b>21,050</b>	<b>17,600</b>	<b>-16.4%</b>
001.000.521.952.300	Uniforms and Gear	14,077	11,900	8,600	-27.7%
001.000.521.952.411	Cameras, Film and Equipment	26	150	-	-100.0%
001.000.521.952.500	Ammunition	3,904	4,000	4,000	0.0%
001.000.521.952.600	Uniform Cleaning	-	5,000	5,000	0.0%
<b>TOTAL OPERATING</b>		<b>179,006</b>	<b>172,080</b>	<b>188,900</b>	<b>-3.9%</b>
<b>CAPITAL OUTLAY</b>					
	<b>OFFICE EQUIPMENT</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>0.0%</b>
001.000.521.964.000	Office and Building Equipment	-	300	300	0.0%
	<b>OTHER NEW EQUIPMENT</b>	<b>-</b>	<b>20,500</b>	<b>-</b>	<b>-100.0%</b>
001.000.521.964.300	Other New Equipment	-	20,500	-	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>20,800</b>	<b>300</b>	<b>-98.6%</b>
<b>TOTAL EXPENDITURES BY FUNCTION</b>					
<b>PERSONNEL SERVICES</b>		<b>1,338,432</b>	<b>1,409,235</b>	<b>1,470,375</b>	<b>4.3%</b>
<b>OPERATING SERVICES</b>		<b>179,006</b>	<b>172,080</b>	<b>188,900</b>	<b>9.8%</b>
<b>CAPITAL OUTLAY</b>		<b>-</b>	<b>20,800</b>	<b>300</b>	<b>-98.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,517,438</b>	<b>1,602,115</b>	<b>1,659,575</b>	<b>3.6%</b>

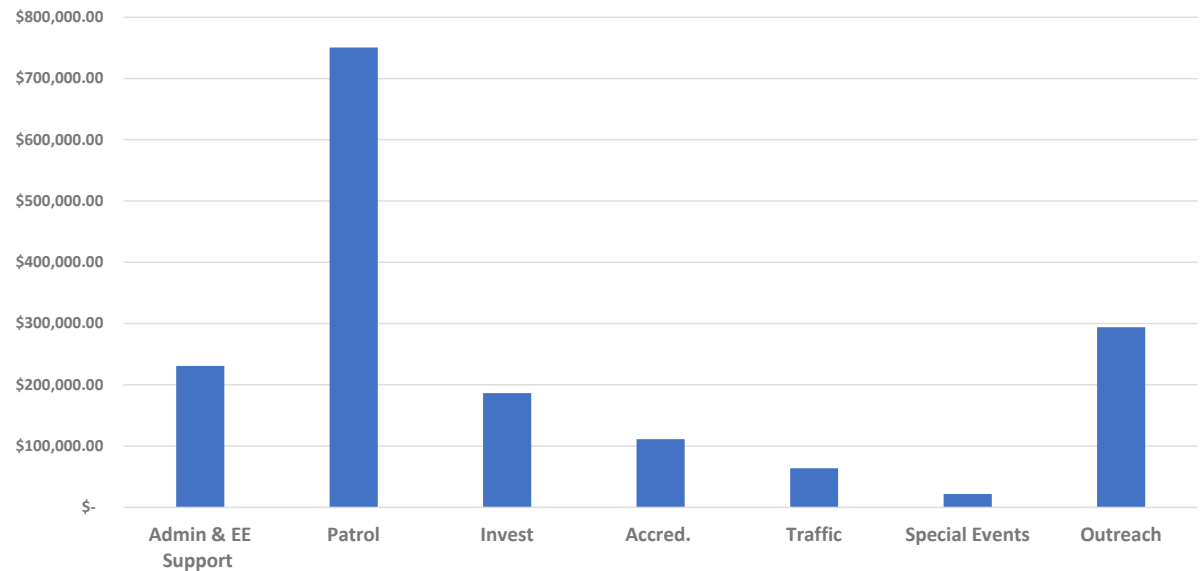
## Public Safety Law Enforcement as Converted to Police Department Program Fiscal Year 2022-2023

Police Program Revenues								
	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
Revenue Total	\$ 6,200.00	\$ 4,050.00	0	0	\$ 6,000.00	\$ -	0	\$ 16,250.00
	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
Personnel	\$ 194,639.98	\$ 662,455.41	\$ 179,258.04	\$ 108,047.39	\$ 42,565.04	\$ 21,275.76	\$ 288,233.37	\$ 1,496,475.00
Operating	\$ 36,300.00	\$ 88,333.33	\$ 7,366.67	\$ 3,100.00	\$ 21,533.33	\$ 500.00	\$ 5,966.67	\$ 163,100.00
Expense Total	\$ 230,939.98	\$ 750,788.74	\$ 186,624.71	\$ 111,147.39	\$ 64,098.37	\$ 21,775.76	\$ 294,200.04	\$ 1,659,575.00
Net Departmental Program Expense (Revenue)	\$ 224,739.98	\$ 746,738.74	\$ 186,624.71	\$ 111,147.39	\$ 58,098.37	\$ 21,775.76	\$ 294,200.04	\$ 1,643,325.00

Police Expense by Type



Police Expense By Program



**Police Department Program Expense  
Fiscal Year 2022-2023**

EXPTYPE	AcctCode	Description	22 Budget	23 Recommended	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
Personnel	911.003	CHIEF'S SALARY (1 FTE)	\$ 90,000.00	\$ 102,600.00	\$ 35,017.06	\$ 21,010.24	\$ 1,050.51	\$ 17,508.53	\$ 1,400.68	\$ 5,602.73	\$ 21,010.24	\$ 102,600.00
	912.000	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	912.102	OFFICERS SALARY	\$ 460,033.00	\$ 525,800.00	\$ 4,979.17	\$ 258,916.67	\$ 97,093.75	\$ 27,385.42	\$ 14,937.50	\$ 5,975.00	\$ 116,512.50	\$ 525,800.00
	912.201	CLERK'S SALARY (1 FTE)	\$ 50,000.00	\$ 53,000.00	\$ 37,303.85	\$ -	\$ -	\$ 12,740.38	\$ 1,274.04	\$ 407.69	\$ 1,274.04	\$ 53,000.00
	912.301	SEASONAL PART-TIME SALARIES (.5 FTE)	\$ 25,050.00	\$ 26,800.00	\$ 25,523.81	\$ -	\$ -	\$ 1,276.19	\$ -	\$ -	\$ -	\$ 26,800.00
	912.401	LIEUTENANT SALARY	\$ 84,097.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	912.501	SERGEANTS SALARY (3 FTE)	\$ 179,142.00	\$ 186,700.00	\$ 20,503.61	\$ 102,518.04	\$ 8,787.26	\$ 6,736.90	\$ 702.98	\$ 1,757.45	\$ 45,693.76	\$ 186,700.00
	914.000	OVERTIME	\$ 22,000.00	\$ 25,000.00	\$ 236.74	\$ 12,310.61	\$ 4,616.48	\$ 1,302.08	\$ 710.23	\$ 284.09	\$ 5,539.77	\$ 25,000.00
	914.200	COURT TIME PAY	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
	914.300	HOLIDAY PAY	\$ 23,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	914.500	NIGHT DIFFERENTIAL PAY	\$ 15,000.00	\$ 35,650.00	\$ -	\$ 23,529.00	\$ 5,704.00	\$ -	\$ 6,417.00	\$ -	\$ -	\$ 35,650.00
	915.000	SALARY INCENTIVE PAY (AA-BA)	\$ 9,500.00	\$ 11,500.00	\$ 2,875.00	\$ 2,875.00	\$ 2,875.00	\$ -	\$ 2,875.00	\$ -	\$ -	\$ 11,500.00
	921.000	FICA TAXES	\$ 73,425.00	\$ 75,500.00	\$ 10,249.26	\$ 32,232.24	\$ 9,275.22	\$ 5,426.98	\$ 1,775.27	\$ 1,137.04	\$ 15,404.00	\$ 75,500.00
	922.000	EMPLOYEES PENSION FUND	\$ 191,888.00	\$ 205,000.00	\$ 27,829.12	\$ 87,518.00	\$ 25,184.36	\$ 14,735.50	\$ 4,820.26	\$ 3,087.32	\$ 41,825.44	\$ 205,000.00
	923.000	EMPLOYEES HEALTH INSURANCE	\$ 154,600.00	\$ 151,500.00	\$ 20,566.40	\$ 64,677.94	\$ 18,611.86	\$ 10,889.90	\$ 3,562.29	\$ 2,281.60	\$ 30,910.02	\$ 151,500.00
	923.001	EMPLOYEES DISABILITY INSURANCE	\$ 5,500.00	\$ 6,325.00	\$ 858.63	\$ 2,700.25	\$ 777.03	\$ 454.64	\$ 148.72	\$ 95.26	\$ 1,290.47	\$ 6,325.00
	923.050	DEPENDANT HEALTH CARE	\$ 24,000.00	\$ 43,000.00	\$ 5,837.33	\$ 18,357.43	\$ 5,282.57	\$ 3,090.86	\$ 1,011.08	\$ 647.58	\$ 8,773.14	\$ 43,000.00
	925.000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	931.000	STAFF TRAINING	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 1,000.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 2,500.00
	940.000	TRAVEL & MEETING EXPENSE	\$ 6,000.00	\$ 10,000.00	\$ 2,000.00	\$ 3,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
	952.300	UNIFORMS & GEAR	\$ 11,900.00	\$ 8,600.00	\$ 860.00	\$ 7,310.00	\$ -	\$ -	\$ 430.00	\$ -	\$ -	\$ 8,600.00
	952.600	UNIFORM CLEANING	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 5,000.00
<b>Personnel Total</b>			<b>\$ 1,434,635.00</b>	<b>\$ 1,496,475.00</b>	<b>\$ 194,639.98</b>	<b>\$ 662,455.41</b>	<b>\$ 179,258.04</b>	<b>\$ 108,047.39</b>	<b>\$ 42,565.04</b>	<b>\$ 21,275.76</b>	<b>\$ 288,233.37</b>	<b>\$ 1,496,475.00</b>
Operating	934.000	CONTRACTURAL SERVICES	\$ 39,780.00	\$ 43,800.00	\$ -	\$ 41,100.00	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	\$ 43,800.00
	941.000	COMMUNICATIONS - TELEPHONE	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
	941.100	COMMUNICATIONS - CELL/LAPTOPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	942.000	POSTAGE, FREIGHT ETC	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700.00
	943.200	WATER & SEWER	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
	946.100	REPAIRS VEHICLES	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 8,333.33	\$ 4,166.67	\$ -	\$ 8,333.33	\$ -	\$ 4,166.67	\$ 25,000.00
	946.200	REPAIRS & MAINTENANCE - EQUIP	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00
	946.201	REPAIRS & MAINTENANCE - RADAR	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	946.300	REPAIRS RADIO	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	946.400	VEHICLE EQUIP CERT & CHECKS	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ 700.00
	946.500	COMPUTER MAINTENANCE	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
	947.000	PRINTING	\$ 2,500.00	\$ 2,500.00	\$ 500.00	\$ 100.00	\$ 500.00	\$ 400.00	\$ -	\$ 500.00	\$ 500.00	\$ 2,500.00
	948.000	ADVERTISING (JOB POSTINGS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	948.001	PUBLIC RELATIONS MATERIAL	\$ 1,300.00	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300.00	\$ 1,300.00
	949.500	APPLICANT SCREENING	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
	949.600	PRISONER EXPENSE	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	951.000	OFFICE SUPPLIES	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
	952.100	GASOLINE	\$ -	\$ 35,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 35,000.00
	952.101	OIL & FILTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	952.200	TIRES & BATTERIES	\$ 24,150.00	\$ 3,000.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 3,000.00
	952.411	CAMERA, FILM, EQUIP, ETC	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	952.500	AMMUNITION	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
	952.700	CRIME INVESTIGATION SUPPLIES	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
	952.800	PERSONAL PROPERTY REPLACEMENT	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00
	954.000	DUES & SUBSCRIPTIONS	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00



**Police Department Program Expense  
Fiscal Year 2022-2023**

EXPTYPE	AcctCode	Description	22 Budget	23 Recommended	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
Operating	964.000	OFFICE & BLDG EQUIP (NEW)	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00
	964.010	BLDG FURNITURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	964.300	OTHER NEW EQUIPMENT	\$ 20,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	980.300	POLICE DEPT GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	980.500	ELECTRICITY	\$ 8,200.00	\$ 8,200.00	\$ 8,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,200.00
	999.000	MISCELLANEOUS	\$ 3,700.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
	999.200	COMMUNITY POLICING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total			\$ 167,480.00	\$ 163,100.00	\$ 36,300.00	\$ 88,333.33	\$ 7,366.67	\$ 3,100.00	\$ 21,533.33	\$ 500.00	\$ 5,966.67	\$ 163,100.00
Grand Total			\$ 1,602,115.00	\$ 1,659,575.00	\$ 230,939.98	\$ 750,788.74	\$ 186,624.71	\$ 111,147.39	\$ 64,098.37	\$ 21,775.76	\$ 294,200.04	\$ 1,659,575.00

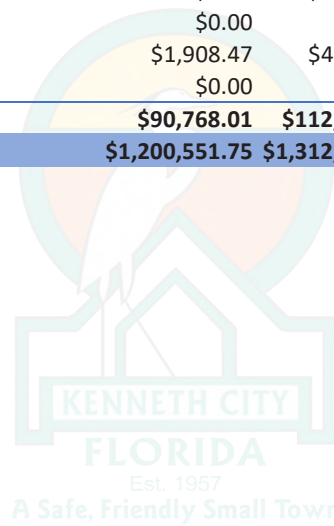


**General Fund Police Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Personnel	001.000.521.911.003	CHIEF'S SALARY	\$84,224.94	\$91,324.06	\$93,703.72	\$93,545.69	\$90,000.00	\$102,600.00
	001.000.521.912.102	OFFICERS SALARY	\$418,391.73	\$428,493.39	\$430,376.81	\$449,102.70	\$460,033.00	\$525,800.00
	001.000.521.912.201	CLERK'S SALARY	\$34,819.38	\$38,419.54	\$39,433.78	\$38,859.24	\$50,000.00	\$53,000.00
	001.000.521.912.301	SEASONAL PART TIME SALARIES	\$18,389.25	\$7,085.82	\$10,866.90	\$11,764.87	\$25,050.00	\$26,800.00
	001.000.521.912.401	LIEUTENANT SALARY	\$55,486.68	\$64,050.00	\$65,861.29	\$74,339.09	\$84,097.00	\$0.00
	001.000.521.912.501	SERGEANTS SALARY	\$64,857.54	\$83,411.46	\$118,699.28	\$122,159.26	\$179,142.00	\$186,700.00
	001.000.521.914.000	OVERTIME	\$40,930.07	\$27,013.14	\$13,373.65	\$28,177.45	\$22,000.00	\$25,000.00
	001.000.521.914.200	COURT TIME PAY	\$4,490.56	\$960.03	\$1,291.99	\$0.00	\$2,000.00	\$2,000.00
	001.000.521.914.300	HOLIDAY PAY	\$20,429.92	\$21,668.80	\$24,612.87	\$48,195.47	\$23,000.00	\$20,000.00
	001.000.521.914.500	NIGHT DIFFERENTIAL PAY	\$9,117.42	\$11,182.91	\$12,051.79	\$12,401.35	\$15,000.00	\$35,650.00
	001.000.521.915.000	SALARY INCENTIVE PAY (AA BA)	\$8,390.00	\$9,117.14	\$8,002.86	\$6,660.00	\$9,500.00	\$11,500.00
	001.000.521.921.000	FICA TAXES	\$58,548.92	\$59,136.66	\$61,626.23	\$69,894.58	\$73,425.00	\$75,500.00
	001.000.521.922.000	EMPLOYEES PENSION FUND	\$164,805.78	\$179,024.28	\$189,729.43	\$205,812.80	\$191,888.00	\$205,000.00
	001.000.521.923.000	EMPLOYEES HEALTH INSURANCE	\$96,977.90	\$134,865.57	\$167,982.27	\$154,506.26	\$154,600.00	\$151,500.00
	001.000.521.923.001	EMPLOYEES DISABILITY INSURANCE	\$0.00	\$0.00	\$5,592.99	\$4,605.32	\$5,500.00	\$6,325.00
	001.000.521.923.050	DEPENDANT HEALTH CARE	\$0.00	\$2,426.42	\$16,680.65	\$18,407.46	\$24,000.00	\$43,000.00
	001.000.521.931.000	STAFF TRAINING	\$754.00	\$1,182.00	\$1,073.38	\$1,559.87	\$2,500.00	\$2,500.00
	001.000.521.934.000	CONTRACTURAL SERVICES	\$25,291.11	\$33,879.33	\$38,567.63	\$39,578.47	\$39,780.00	\$43,800.00
	001.000.521.940.000	TRAVEL & MEETING EXPENSE	\$3,878.54	\$6,370.03	\$8,128.00	\$3,591.90	\$6,000.00	\$10,000.00
	001.000.521.948.000	ADVERTISING (JOB POSTINGS)	\$0.00	\$134.39	\$207.43	\$818.00	\$0.00	\$0.00
<b>Personnel Total</b>			<b>\$1,109,783.74</b>	<b>\$1,199,744.97</b>	<b>\$1,307,862.95</b>	<b>\$1,383,979.78</b>	<b>\$1,457,515.00</b>	<b>\$1,526,675.00</b>
Operating	001.000.521.941.000	COMMUNICATIONS TELEPHONE	\$8,868.88	\$5,254.33	\$8,503.12	\$7,183.54	\$14,000.00	\$14,000.00
	001.000.521.941.100	COMMUNICATIONS CELL/LAPTOPS	\$5,222.34	\$16,555.44	\$6,268.08	\$8,802.78	\$0.00	\$0.00
	001.000.521.942.000	POSTAGE, FREIGHT ETC	\$257.14	\$656.78	\$528.49	\$216.63	\$700.00	\$700.00
	001.000.521.943.200	WATER & SEWER	\$0.00	\$0.00	\$1,338.82	\$821.80	\$2,000.00	\$1,000.00
	001.000.521.946.100	REPAIRS VEHICLES	\$8,841.23	\$13,648.33	\$24,477.83	\$36,409.81	\$25,000.00	\$25,000.00
	001.000.521.946.200	REPAIRS & MAINTENANCE EQUIP	\$1,063.52	\$1,767.87	\$1,321.44	\$2,690.73	\$1,800.00	\$1,800.00
	001.000.521.946.201	REPAIRS & MAINTENANCE RADAR	\$804.00	\$856.00	\$700.00	\$965.67	\$1,000.00	\$1,000.00
	001.000.521.946.300	REPAIRS RADIO	\$651.75	\$1,504.60	\$462.05	\$631.10	\$1,500.00	\$1,500.00
	001.000.521.946.400	VEHICLE EQUIP CERT & CHECKS	\$175.00	\$60.00	\$260.00	\$400.00	\$700.00	\$700.00
	001.000.521.946.500	COMPUTER MAINTENANCE	\$7,959.15	\$13,314.36	\$6,412.70	\$4,755.52	\$6,000.00	\$6,000.00
	001.000.521.947.000	PRINTING	\$1,225.24	\$2,938.80	\$3,416.27	\$3,258.68	\$2,500.00	\$2,500.00
	001.000.521.948.001	PUBLIC RELATIONS MATERIAL	\$787.74	\$1,306.38	\$620.30	\$1,318.65	\$1,300.00	\$1,300.00
	001.000.521.949.500	APPLICANT SCREENING	\$3,007.00	\$2,999.00	\$2,450.00	\$3,290.50	\$3,000.00	\$3,500.00
	001.000.521.949.600	PRISONER EXPENSE	\$2,219.00	\$672.00	\$84.00	\$971.00	\$2,000.00	\$1,500.00
	001.000.521.951.000	OFFICE SUPPLIES	\$1,471.91	\$2,158.30	\$1,218.05	\$4,034.59	\$1,500.00	\$2,000.00
	001.000.521.952.100	GASOLINE	\$23,027.00	\$21,747.10	\$28,146.56	\$32,837.34	\$0.00	\$35,000.00
	001.000.521.952.101	OIL & FILTERS	\$2,017.50	\$1,901.63	\$1,604.02	-\$86.33	\$0.00	\$0.00
	001.000.521.952.200	TIRES & BATTERIES	\$3,943.68	\$5,526.37	\$4,613.47	\$0.00	\$24,150.00	\$3,000.00
	001.000.521.952.300	UNIFORMS & GEAR	\$10,569.17	\$8,902.55	\$8,720.01	\$14,077.01	\$11,900.00	\$8,600.00

**General Fund Police Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.521.952.411	CAMERA, FILM, EQUIP, ETC	\$342.87	\$713.99	\$0.00	\$25.98	\$150.00	\$0.00
	001.000.521.952.500	AMMUNITION	\$3,775.65	\$1,764.65	\$2,754.32	\$3,904.30	\$4,000.00	\$4,000.00
	001.000.521.952.600	UNIFORM CLEANING	\$0.00	\$246.88	\$123.63	\$0.00	\$5,000.00	\$5,000.00
	001.000.521.952.700	CRIME INVESTIGATION SUPPLIES	\$1,282.77	\$673.66	\$1,232.18	\$905.10	\$1,200.00	\$1,200.00
	001.000.521.952.800	PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
	001.000.521.954.000	DUES & SUBSCRIPTIONS	\$1,347.00	\$1,441.80	\$582.00	\$3,020.25	\$2,400.00	\$3,000.00
	001.000.521.964.000	OFFICE & BLDG EQUIP (NEW)	\$0.00	\$0.00	\$378.39	\$0.00	\$300.00	\$300.00
	001.000.521.980.300	POLICE DEPT GRANTS	\$0.00	\$1,457.37	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.521.980.500	ELECTRICITY	\$0.00	\$43.54	\$6,164.81	\$7,341.41	\$8,200.00	\$8,200.00
	001.000.521.999.000	MISCELLANEOUS	\$1,908.47	\$4,870.67	\$2,447.20	\$4,398.29	\$3,700.00	\$2,000.00
	001.000.521.999.200	COMMUNITY POLICING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Operating Total</b>			<b>\$90,768.01</b>	<b>\$112,982.40</b>	<b>\$114,827.74</b>	<b>\$142,174.35</b>	<b>\$124,100.00</b>	<b>\$132,900.00</b>
<b>Grand Total</b>			<b>\$1,200,551.75</b>	<b>\$1,312,727.37</b>	<b>\$1,422,690.69</b>	<b>\$1,526,154.13</b>	<b>\$1,581,615.00</b>	<b>\$1,659,575.00</b>





# PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for managing all of Kenneth City's public infrastructure. This includes parks, streets, sidewalks, stormwater systems, lake maintenance, maintaining all public buildings, urban forestry and fleet maintenance. The Public Works Department or DPW also plays a vital role in the town's special events, community hall rentals, and holiday decoration. The department strives to be responsive to citizens and work with them to provide services and to keep Kenneth City a safe, friendly, small town. DPW works side by side with the Administration department to develop and oversee all Capital Projects throughout the Town. Following natural disasters, DPW is the first line of defense in recovery, adopting the mantra of Public Works "First to arrive, Last to Leave"



## Expenditure Summary

	Personnel	Operating	Total Expense
<b>Total Budget</b>	\$247,200	\$150,450	\$397,650

## Employees

Position Title	FTE
<b>Public Works Director</b>	1
<b>Public Works Team Lead</b>	1
<b>Public Works Operator</b>	2
<b>Total Full Time Equivalent</b>	4

## 2023 Departmental Goals

The Public Works Department will be focusing on several key initiatives over the next year.

- Improving Pavement Quality
- Numerous Stormwater Improvements
- Beautification of Parks throughout Town
- Replace Street Name Signs
- Increase Tree Trimming throughout Town
- Capital Projects Including Unit 12 Park, Ernst Park, Trail Connectors and Improved Park Lighting.

**TOWN OF KENNETH CITY**  
**PUBLIC WORKS EXPENDITURES**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	PUBLIC WORKS	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
<b>PERSONNEL SERVICES</b>					
	<b>PUBLIC WORKS PERSONNEL</b>	<b>180,896</b>	<b>246,390</b>	<b>247,200</b>	<b>0.3%</b>
001.000.541.912.104	DPW Foreman Supervisor	53,826	60,000	63,600	6.0%
001.000.541.912.202	DPW Salaries	74,279	98,500	105,850	7.5%
001.000.541.914.000	Overtime	1,138	4,000	4,000	0.0%
001.000.541.921.000	FICA Taxes	10,207	12,430	13,300	7.0%
001.000.541.922.000	Employee Pension Fund	11,738	19,500	19,700	1.0%
001.000.541.923.000	Employee Health Insurance	28,210	44,160	32,500	-26.4%
001.000.541.923.001	Employee Life & Disability Insurance	1,499	3,000	3,450	15.0%
001.000.541.923.050	Dependant Health Insurance	-	4,800	4,800	0.0%
<b>TOTAL PERSONNEL</b>		<b>180,896</b>	<b>246,390</b>	<b>247,200</b>	<b>0.33%</b>
<b>OPERATING SERVICES</b>					
	<b>STAFF ENHANCEMENT</b>	<b>868</b>	<b>3,150</b>	<b>2,350</b>	<b>-25.4%</b>
001.000.541.931.000	Staff Training	349	2,400	1,600	-33.3%
001.000.541.940.000	Travel and Meetings	80	500	500	0.0%
001.000.541.954.000	Dues / Memberships / Publications	438	250	250	0.0%
	<b>COMMUNICATIONS</b>	<b>1,547</b>	<b>1,520</b>	<b>1,550</b>	<b>2.0%</b>
001.000.541.941.100	Communications - Cell / Laptops	1,547	1,520	1,550	2.0%
	<b>REPAIRS AND MAINTENANCE</b>	<b>71,664</b>	<b>57,400</b>	<b>56,400</b>	<b>-1.7%</b>
001.000.541.934.200	Grounds / Lakes Maintenance	7,071	11,000	11,000	0.0%
001.000.541.943.210	Traffic Lights and Maintenance	50,103	20,400	20,400	0.0%
001.000.541.943.400	Beautification	-	1,000	-	-100.0%
001.000.541.946.000	Repairs and Maintenance - Building	3,964	7,500	7,500	0.0%
001.000.541.946.100	Repairs and Maintenance - Vehicles	3,170	4,000	4,000	0.0%
001.000.541.946.200	Repairs and Maintenance - Equipment	6,416	7,000	7,000	0.0%
001.000.541.946.320	Parks Maintenance	924	6,000	6,000	0.0%
001.000.541.946.500	Computer Maintenance	15	500	500	0.0%

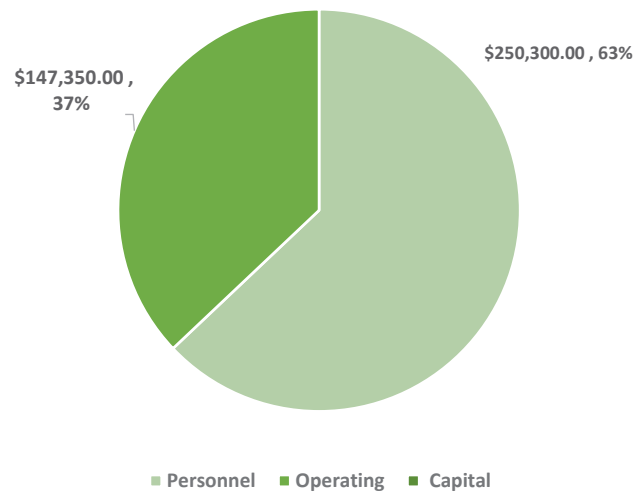
**TOWN OF KENNETH CITY**  
**PUBLIC WORKS EXPENDITURES . CONTINUED**  
**GENERAL FUND . 001**  
**FY 2022.2023 | OCTOBER 1, 2022 . SEPTEMBER 30, 2023**

ACCOUNT	PUBLIC WORKS	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
	<b>OPERATING EXPENSES</b>	<b>53,449</b>	<b>83,125</b>	<b>82,600</b>	<b>-0.6%</b>
001.000.541.934.100	Street Sweeping	4,313	3,800	4,400	15.8%
001.000.541.943.100	Electricity	4,878	12,000	8,000	-33.3%
001.000.541.943.110	Street Lighting	27,874	51,000	51,000	0.0%
001.000.541.943.200	Water and Sewer	7,844	3,000	8,000	166.7%
001.000.541.947.000	Printing	-	250	250	0.0%
001.000.541.952.100	Fuel, Oil Filters, Tires & Batteries	5,743	3,675	5,350	45.6%
001.000.541.999.000	Miscellaneous	1,921	3,500	3,500	0.0%
001.000.541.943.000	Gas Utility	876	700	900	28.6%
001.000.541.946.700	Generator Maintenance	-	5,200	1,200	-76.9%
	<b>UNIFORMS AND GEAR</b>	<b>5,700</b>	<b>7,525</b>	<b>7,550</b>	<b>0.3%</b>
001.000.541.952.300	Uniforms and Gear	1,246	1,500	1,500	0.0%
001.000.541.952.400	Small Tools	1,965	2,025	2,050	1.2%
001.000.541.952.410	Cleaning Supplies	1,037	1,500	1,500	0.0%
001.000.541.952.510	Chemicals	556	1,000	1,000	0.0%
001.000.541.953.000	Road Materials and Supplies	896	1,500	1,500	0.0%
<b>TOTAL OPERATING</b>		<b>133,227</b>	<b>152,720</b>	<b>150,450</b>	<b>-1.49%</b>
<b>CAPITAL OUTLAY</b>					
	<b>NEW EQUIPMENT</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-100.0%</b>
001.000.541.964.200	New Machinery (Other)	-	1,500	-	-100.0%
001.000.541.964.300	Other New Equipment	-	3,500	-	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES BY FUNCTION</b>					
<b>PERSONNEL SERVICES</b>		<b>180,896</b>	<b>246,390</b>	<b>247,200</b>	<b>0.33%</b>
<b>OPERATING SERVICES</b>		<b>133,227</b>	<b>152,720</b>	<b>150,450</b>	<b>-1.49%</b>
<b>CAPITAL OUTLAY</b>		<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-100.00%</b>
<b>TOTAL EXPENDITURES</b>		<b>314,123</b>	<b>404,110</b>	<b>397,650</b>	<b>-1.60%</b>

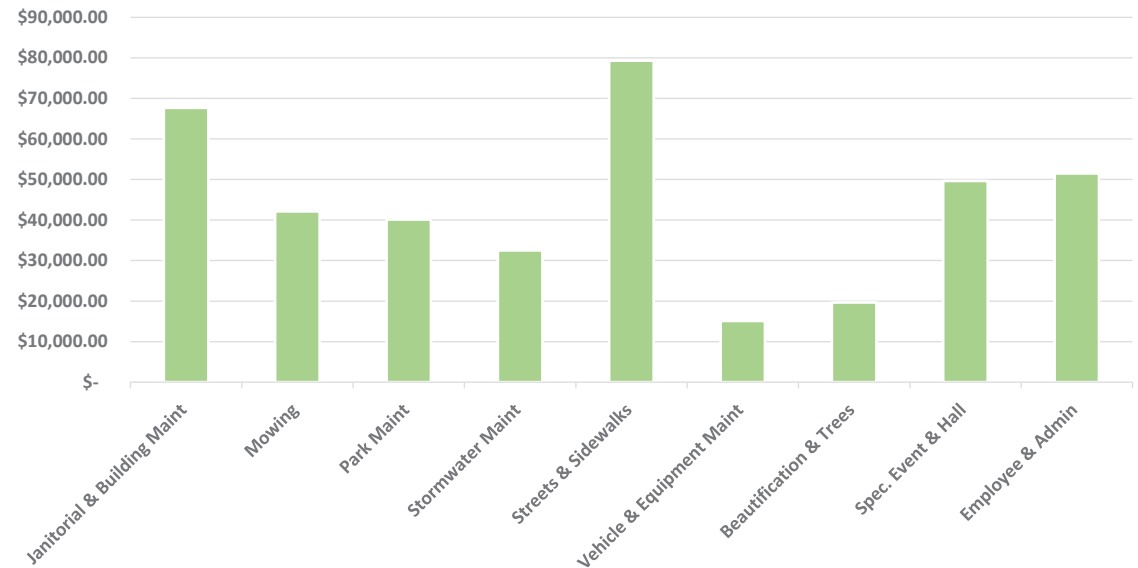
## Public Works as Converted to Public Works Department Program Fiscal Year 2022-2023

	Program Revenue									
	Janitorial & Building Maint	Mowing	Park Maint	Stormwater Maint	Streets & Sidewalks	Vehicle & Equipment Maint	Beautification & Trees	Spec. Event & Hall	Employee & Admin	Total
	\$ -	\$ 750.00	\$ -	\$ -	\$ 90,900.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 94,650.00
	Janitorial & Building Maint	Mowing	Park Maint	Stormwater Maint	Streets & Sidewalks	Vehicle & Equipment Maint	Beautification & Trees	Spec. Event & Hall	Employee & Admin	Total
Personnel	\$ 39,750.29	\$ 40,496.05	\$ 28,034.99	\$ 21,777.94	\$ 2,429.76	\$ 4,025.12	\$ 17,777.68	\$ 48,126.26	\$ 47,881.89	\$ 250,300.00
Operating	\$ 27,913.73	\$ 1,616.31	\$ 12,095.59	\$ 10,725.68	\$ 76,882.38	\$ 11,092.99	\$ 1,886.02	\$ 1,507.77	\$ 3,629.53	\$ 147,350.00
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 67,664.02	\$ 42,112.37	\$ 40,130.58	\$ 32,503.62	\$ 79,312.14	\$ 15,118.11	\$ 19,663.70	\$ 49,634.04	\$ 51,511.43	\$ 397,650.00
Net Departmental Program Expense (Revenue)	\$ 67,664.02	\$ 41,362.37	\$ 40,130.58	\$ 32,503.62	\$ (11,587.86)	\$ 15,118.11	\$ 19,663.70	\$ 46,634.04	\$ 51,511.43	\$ 303,000.00

Public Works Expense By Type



Public Works Expense by Program



**Public Works Department Program Expense  
Fiscal Year 2022-2023**

			22 Budget	23 Recommended	Janitorial & Building Maint	Mowing	Park Maint	Stormwater Maint	Streets & Sidewalks	Vehicle & Equipment Maint	Beautification & Trees	Spec. Event & Hall	Employee & Admin	Total
<b>Personnel</b>	<b>912.000</b>	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>912.104</b>	DPW FOREMAN (1 FTE)	\$ 60,000.00	\$ 63,600.00	\$ 9,412.00	\$ -	\$ 5,019.73	\$ 6,023.68	\$ -	\$ 903.55	\$ 4,818.94	\$ 11,495.19	\$ 25,926.91	\$ 63,600.00
	<b>912.202</b>	DPW SALARIES (3 FTE)	\$ 98,500.00	\$ 105,850.00	\$ 17,880.34	\$ 23,866.97	\$ 13,564.39	\$ 8,224.16	\$ 1,432.02	\$ 1,839.75	\$ 7,637.43	\$ 19,938.86	\$ 11,466.09	\$ 105,850.00
	<b>914.000</b>	OVERTIME	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 2,800.00	\$ -	\$ 4,000.00
	<b>921.000</b>	FICA TAXES	\$ 12,430.00	\$ 13,300.00	\$ 2,246.66	\$ 2,998.87	\$ 1,704.36	\$ 1,033.36	\$ 179.93	\$ 231.16	\$ 959.64	\$ 2,505.31	\$ 1,440.71	\$ 13,300.00
	<b>922.000</b>	EMPLOYEES PENSION FUND	\$ 19,500.00	\$ 19,700.00	\$ 3,327.75	\$ 4,441.94	\$ 2,524.50	\$ 1,530.62	\$ 266.52	\$ 342.40	\$ 1,421.42	\$ 3,710.87	\$ 2,133.98	\$ 19,700.00
	<b>923.000</b>	EMPLOYEES HEALTH INSURANCE	\$ 44,160.00	\$ 32,500.00	\$ 5,489.95	\$ 7,328.07	\$ 4,164.79	\$ 2,525.13	\$ 439.68	\$ 564.87	\$ 2,344.98	\$ 6,121.99	\$ 3,520.53	\$ 32,500.00
	<b>923.001</b>	EMPLOYEES DISABILITY INSURANCE	\$ 3,000.00	\$ 3,450.00	\$ 582.78	\$ 777.90	\$ 442.11	\$ 268.05	\$ 46.67	\$ 59.96	\$ 248.93	\$ 649.87	\$ 373.72	\$ 3,450.00
	<b>923.050</b>	DEPENDANT HEALTH CARE	\$ 4,800.00	\$ 4,800.00	\$ 810.82	\$ 1,082.30	\$ 615.11	\$ 372.94	\$ 64.94	\$ 83.43	\$ 346.34	\$ 904.17	\$ 519.95	\$ 4,800.00
	<b>931.000</b>	STAFF TRAINING	\$ 2,400.00	\$ 1,600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,600.00
	<b>952.300</b>	UNIFORMS & GEAR	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
<b>Personnel Total</b>			<b>\$250,290.00</b>	<b>\$ 250,300.00</b>	<b>\$ 39,750.29</b>	<b>\$40,496.05</b>	<b>\$28,034.99</b>	<b>\$ 21,777.94</b>	<b>\$ 2,429.76</b>	<b>\$ 4,025.12</b>	<b>\$ 17,777.68</b>	<b>\$ 48,126.26</b>	<b>\$ 47,881.89</b>	<b>\$250,300.00</b>
<b>Operating</b>	<b>934.100</b>	STREET SWEEPING	\$ 3,800.00	\$ 4,400.00	\$ -	\$ -	\$ -	\$ 4,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00
	<b>934.200</b>	GROUNDS/LAKE MAINTENANCE	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ 4,500.00	\$ 5,500.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 11,000.00
	<b>940.000</b>	TRAVEL & MEETING EXPENSE	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
	<b>941.100</b>	COMMUNICATIONS - CELL/LAPTOPS	\$ 1,520.00	\$ 1,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550.00	\$ 1,550.00
	<b>943.000</b>	Gas Utility	\$ 700.00	\$ 900.00	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00
	<b>943.100</b>	ELECTRICITY	\$ 12,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
	<b>943.110</b>	STREET LIGHTING	\$ 51,000.00	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00
	<b>943.200</b>	WATER & SEWER	\$ 3,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
	<b>943.210</b>	TRAFFIC LIGHTS & MAINTENANCE	\$ 20,400.00	\$ 20,400.00	\$ -	\$ -	\$ -	\$ -	\$ 20,400.00	\$ -	\$ -	\$ -	\$ -	\$ 20,400.00
	<b>943.400</b>	BEAUTIFICATION	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>946.000</b>	REPAIRS & MAINT - BLDG	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00
	<b>946.100</b>	REPAIRS VEHICLES	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00
	<b>946.200</b>	REPAIRS & MAINTENANCE - EQUIP	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00
	<b>946.320</b>	Parks Maintenance	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
	<b>946.500</b>	COMPUTER MAINTENANCE	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
	<b>946.700</b>	GENERATOR MAINTENANCE	\$ 5,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
	<b>947.000</b>	PRINTING	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
	<b>948.000</b>	ADVERTISING (JOB POSTINGS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>951.000</b>	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.100</b>	GASOLINE	\$ 3,675.00	\$ 5,350.00	\$ 903.73	\$ 1,206.31	\$ 685.59	\$ 415.68	\$ 72.38	\$ 92.99	\$ 386.02	\$ 1,007.77	\$ 579.53	\$ 5,350.00
	<b>952.101</b>	OIL & FILTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.200</b>	TIRES & BATTERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.400</b>	SMALL TOOLS	\$ 2,025.00	\$ 2,050.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ 410.00	\$ -	\$ -	\$ -	\$ -	\$ 2,050.00
	<b>952.410</b>	CLEANING SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 1,500.00
	<b>952.440</b>	MINOR MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.510</b>	CHEMICALS	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 1,000.00
	<b>953.000</b>	ROAD MAT & SUPP MAINT & REPAIR	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	<b>954.000</b>	DUES & SUBSCRIPTIONS	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
	<b>964.200</b>	NEW MACHINERY (OTHER)	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>964.300</b>	OTHER NEW EQUIPMENT	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>999.000</b>	MISCELLANEOUS	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
<b>Operating Total</b>			<b>\$153,820.00</b>	<b>\$ 147,350.00</b>	<b>\$ 27,913.73</b>	<b>\$ 1,616.31</b>	<b>\$12,095.59</b>	<b>\$ 10,725.68</b>	<b>\$ 76,882.38</b>	<b>\$ 11,092.99</b>	<b>\$ 1,886.02</b>	<b>\$ 1,507.77</b>	<b>\$ 3,629.53</b>	<b>\$147,350.00</b>
<b>Grand Total</b>			<b>\$404,110.00</b>	<b>\$ 397,650.00</b>	<b>\$ 67,664.02</b>	<b>\$42,112.37</b>	<b>\$40,130.58</b>	<b>\$ 32,503.62</b>	<b>\$ 79,312.14</b>	<b>\$ 15,118.11</b>	<b>\$ 19,663.70</b>	<b>\$ 49,634.04</b>	<b>\$ 51,511.43</b>	<b>\$397,650.00</b>



**General Fund Administration Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Personnel	001.000.511.911.000	LEGISLATIVE SALARY	\$14,400.00	\$14,571.43	\$13,671.43	\$14,057.14	\$14,400.00	\$14,400.00
	001.000.511.921.000	FICA TAXES	\$1,101.60	\$1,101.60	\$1,032.75	\$1,101.60	\$1,150.00	\$1,100.00
	001.000.512.911.001	EXECUTIVE SALARY	\$6,000.00	\$6,071.43	\$6,071.43	\$5,857.14	\$6,000.00	\$6,000.00
	001.000.512.921.000	FICA TAXES	\$459.00	\$459.00	\$459.00	\$459.00	\$515.00	\$460.00
	001.000.513.912.000	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.513.912.100	TOWN MANAGER	\$93,273.96	\$96,627.92	\$96,627.92	\$136,928.61	\$96,500.00	\$120,000.00
	001.000.513.912.101	TOWN CLERK'S SALARY	\$49,443.04	\$51,000.36	\$52,832.69	\$34,567.35	\$58,500.00	\$62,000.00
	001.000.513.912.105	SALARY REMIBURSEMENT	\$0.00	\$0.00	\$0.00	\$2,568.75	\$0.00	\$0.00
	001.000.513.912.200	ADMINISTRATIVE EMPLOYEES	\$32,005.66	\$40,003.69	\$41,757.40	\$58,441.02	\$66,560.00	\$0.00
	001.000.513.912.250	PART TIME SEASONAL	\$0.00	\$0.00	\$10,946.89	-\$702.64	\$0.00	\$0.00
	001.000.513.912.300	PT ACCOUNTANT	\$17,300.00	\$20,153.60	\$16,700.00	\$55,925.00	\$67,200.00	\$45,000.00
	001.000.513.914.000	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.513.921.000	FICA TAXES	\$12,829.70	\$13,963.32	\$15,422.25	\$16,792.13	\$16,950.00	\$13,950.00
	001.000.513.922.000	EMPLOYEES PENSION FUND	\$21,406.81	\$20,439.55	\$25,244.04	\$15,334.59	\$26,590.00	\$21,840.00
	001.000.513.923.000	EMPLOYEES HEALTH INSURANCE	\$24,663.45	\$40,328.21	\$25,307.70	\$25,593.59	\$44,170.00	\$21,650.00
	001.000.513.923.001	EMPLOYEES DISABILITY INSURANCE	\$0.00	\$0.00	\$2,525.80	\$1,891.64	\$2,530.00	\$2,700.00
	001.000.513.923.050	DEPENDANT HEALTH CARE	\$0.00	\$1,561.56	\$6,686.29	\$6,561.71	\$19,200.00	\$0.00
	001.000.513.949.500	APPLICANT SCREENING	\$0.00	\$0.00	\$0.00	\$143.50	\$0.00	\$0.00
	001.000.519.925.000	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$50.00	\$154.00	\$0.00	\$0.00
	001.000.519.999.100	OFF DUTY DETAIL (PD)	\$2,101.50	\$4,651.79	\$1,518.00	\$12,269.07	\$2,475.00	\$0.00
<b>Personnel Total</b>			<b>\$274,984.72</b>	<b>\$310,933.46</b>	<b>\$316,853.59</b>	<b>\$387,943.20</b>	<b>\$422,740.00</b>	<b>\$309,100.00</b>
Operating	001.000.000.931.200	EXTRAORDINARY LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	001.000.513.932.100	AUDITOR'S FEE	\$13,250.00	\$15,000.00	\$14,500.00	\$15,000.00	\$14,500.00	\$23,000.00
	001.000.513.932.200	ENGINEER'S FEE	\$2,868.75	\$0.00	\$0.00	\$105.00	\$4,000.00	\$4,000.00
	001.000.514.931.100	ATTORNEY RETAINER	\$32,864.00	\$42,000.00	\$45,903.00	\$55,499.50	\$48,000.00	\$60,000.00
	001.000.514.931.200	EXTRAORDINARY LEGAL FEES	\$47,014.40	\$17,758.50	\$24,602.10	\$67,423.50	\$15,000.00	\$15,500.00
	001.000.519.924.000	WORKMEN'S COMPENSATION	\$50,326.00	\$72,700.00	\$64,335.00	\$59,177.00	\$63,605.00	\$73,140.00
	001.000.519.931.000	STAFF TRAINING	\$796.26	\$436.63	\$2,120.79	\$2,012.42	\$2,600.00	\$2,600.00
	001.000.519.934.000	CONTRACTURAL SERVICES	\$958.50	\$6,387.27	\$7,005.80	\$66,764.39	\$7,750.00	\$0.00
	001.000.519.940.000	TRAVEL & MEETING EXPENSE	\$3,860.67	\$4,081.34	\$1,872.85	\$873.23	\$2,100.00	\$2,100.00
	001.000.519.941.000	COMMUNICATIONS TELEPHONE	\$5,805.36	\$4,622.46	\$6,516.59	\$6,747.33	\$7,000.00	\$7,000.00
	001.000.519.941.100	COMMUNICATIONS CELL/LAPTOPS	\$2,591.77	\$1,224.40	\$0.00	\$164.11	\$0.00	\$0.00
	001.000.519.942.000	POSTAGE, FREIGHT ETC	\$695.64	\$738.25	\$764.27	\$670.62	\$550.00	\$700.00
	001.000.519.943.100	ELECTRICITY	\$13,608.13	\$22,227.06	\$9,492.47	\$7,491.63	\$8,000.00	\$8,000.00
	001.000.519.943.200	WATER & SEWER	\$7,048.63	\$6,735.07	\$908.82	\$1,536.45	\$2,000.00	\$1,800.00
	001.000.519.945.000	INSURANCE (FIRE,CASUALTY,LIAB)	\$63,649.06	\$63,176.00	\$71,359.47	\$84,120.00	\$90,870.00	\$112,860.00
	001.000.519.946.000	REPAIRS & MAINT BLDG	\$4,823.00	\$179.99	\$161.00	\$160.00	\$1,500.00	\$0.00

**General Fund Administration Department**  
**Prior Year Actuals and FY 2023 Recommended**

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.519.946.100	REPAIRS VEHICLES	\$212.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.519.946.200	REPAIRS & MAINTENANCE EQUIP	\$25.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
	001.000.519.946.500	COMPUTER MAINTENANCE	\$10,901.32	\$11,121.58	\$9,273.55	\$13,874.43	\$12,000.00	\$22,200.00
	001.000.519.946.501	WEBSITE	\$2,015.00	\$7,565.00	\$6,450.00	\$5,600.00	\$9,000.00	\$6,000.00
	001.000.519.947.000	PRINTING	\$4,485.58	\$2,946.50	\$2,875.29	\$4,113.21	\$2,900.00	\$3,500.00
	001.000.519.947.100	OTHER PRINTING	\$148.88	\$966.92	\$1,454.08	\$280.19	\$600.00	\$0.00
	001.000.519.948.000	ADVERTISING (JOB POSTINGS)	\$451.17	\$376.14	\$386.62	\$1,577.31	\$200.00	\$1,000.00
	001.000.519.948.100	PROMOTIONAL ACTIVITIES	\$572.45	\$447.00	\$95.13	\$244.84	\$1,200.00	\$1,200.00
	001.000.519.949.110	ADVERTISING LEGAL	\$3,090.72	\$2,719.00	\$7,170.29	\$5,640.75	\$3,200.00	\$4,000.00
	001.000.519.949.210	ELECTION EXPENSE	\$6,331.72	-\$72.00	\$3,355.66	\$6,436.08	\$6,000.00	\$6,000.00
	001.000.519.951.000	OFFICE SUPPLIES	\$1,503.73	\$4,380.07	\$3,431.04	\$2,915.59	\$2,700.00	\$2,700.00
	001.000.519.952.101	OIL & FILTERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.519.952.300	UNIFORMS & GEAR	\$0.00	\$67.39	\$0.00	\$316.20	\$200.00	\$300.00
	001.000.519.952.410	CLEANING SUPPLIES	\$60.50	\$0.00	\$0.00	-\$60.50	\$0.00	\$0.00
	001.000.519.954.000	DUES & SUBSCRIPTIONS	\$3,193.18	\$4,219.00	\$3,302.00	\$4,395.50	\$3,500.00	\$4,000.00
	001.000.519.964.000	OFFICE & BLDG EQUIP (NEW)	\$167.13	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	001.000.519.964.010	BLDG FURNITURE	\$0.00	\$0.00	\$558.95	\$0.00	\$1,000.00	\$0.00
	001.000.519.999.000	MISCELLANEOUS	\$2,242.36	\$6,246.55	\$379.71	\$1,723.97	\$1,000.00	\$1,500.00
	001.000.524.946.500	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$45,000.00
	001.000.524.999.000	MISCELLANEOUS	\$0.00	\$0.00	\$311.99	\$555.00	\$2,000.00	\$0.00
	001.000.525.983.000	DISASTER PREPAREDNESS AIDS	\$48,190.12	-\$27,573.55	\$8,721.63	\$3,809.47	\$7,500.00	\$5,000.00
	001.000.534.900.210	RECYCLING GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00
	001.000.569.982.100	NEIGHBORLY SENIOR SERVICE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.569.982.300	OTHER AGENCY SUPPORT	\$200.00	\$200.00	\$4,240.00	\$100.00	\$4,000.00	\$2,500.00
	001.000.569.982.400	STATION 16 TOYS FOR TOTS	\$200.00	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
	001.000.572.934.000	CONTRACTURAL SERVICES	\$0.00	\$0.00	\$173.60	\$0.00	\$0.00	\$0.00
	001.000.572.943.100	ELECTRICITY	\$228.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.572.946.000	REPAIRS & MAINT BLDG	\$183.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.572.949.001	RECREATION FEE REIMBURSEMENT	\$125.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
	001.000.572.963.010	MAINTENANCE PARKS	\$1,811.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001.000.574.900.200	SPECIAL EVENTS	\$7,910.97	\$6,104.10	\$4,263.31	-\$444.34	\$4,000.00	\$4,000.00
	001.000.574.900.400	HOLIDAY DECORATIONS	\$4,484.87	\$7,120.45	\$2,002.65	\$3,177.00	\$4,000.00	\$4,000.00
	001.000.574.900.500	VOLUNTEER APPRECIATION	\$169.83	\$0.00	\$177.75	\$0.00	\$500.00	\$0.00
	001.000.574.900.800	OTHER	\$514.34	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>Operating Total</b>			<b>\$351,580.37</b>	<b>\$284,101.12</b>	<b>\$308,165.41</b>	<b>\$421,999.88</b>	<b>\$340,225.00</b>	<b>\$429,450.00</b>
<b>Grand Total</b>			<b>\$626,565.09</b>	<b>\$595,034.58</b>	<b>\$625,019.00</b>	<b>\$809,943.08</b>	<b>\$762,965.00</b>	<b>\$738,550.00</b>



# Community Development (Building, Planning & Zoning)



## Community Development (Building) Department Program Expense Fiscal Year 2023

Program Revenues	
Planning & Zoning	
\$	151,400.00

Expense Type	AcctCode	Description	22 Original Budget	23 Recommended	Planning & Zoning
Operating	934.000	CONTRACTURAL SERVICES	\$ 91,740.00	\$ 50,000.00	\$ 50,000.00
	946.500	COMPUTER MAINTENANCE	\$ 500.00	\$ 45,000.00	\$ 45,000.00
	946.600	COMPUTER SOFTWARE	\$ -	\$ -	\$ -
	947.000	PRINTING	\$ 250.00	\$ 300.00	\$ 300.00
	951.000	OFFICE SUPPLIES	\$ -	\$ -	\$ -
	999.000	MISCELLANEOUS	\$ 2,000.00	\$ -	\$ -
Operating Total			\$ 94,490.00	\$ 95,300.00	\$ 95,300.00
Grand Total			\$ 94,490.00	\$ 95,300.00	\$ 95,300.00

Net Departmental Program Expense (Surplus) \$ (56,100.00)

Administration	Planning & Zoning
Personnel	\$ 11,959.40
Operating	\$ 43,245.00
<b>Admin Program Expense</b>	<b>\$ 55,204.40</b>

Expense	Planning & Zoning
Community Development	\$ 95,300.00
Adminsitration	\$ 55,204.40
<b>Total Program Expense</b>	<b>\$ 150,504.40</b>

Net Program Expense (Surplus) \$ (895.60)

### Community Development Prior Year Actual and 2023 Recommended

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.515.913.000	PLANNING & ZONING CONSULTING	\$0.00	\$0.00	\$21,355.40	\$6,546.80	\$7,500.00	\$7,500.00
	001.000.515.913.001	PLANNING & ZONING UPDATES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$5,000.00
	001.000.524.934.000	CONTRACTURAL SERVICES	\$80,266.75	\$80,772.78	\$84,003.51	\$87,363.75	\$91,740.00	\$50,000.00
	001.000.524.947.000	PRINTING	\$531.50	\$0.00	\$240.00	\$0.00	\$250.00	\$300.00
Operating Total			\$80,798.25	\$80,772.78	\$105,598.91	\$93,910.55	\$100,990.00	\$62,800.00
Grand Total			\$80,798.25	\$80,772.78	\$105,598.91	\$93,910.55	\$100,990.00	\$62,800.00

\*Amounts for Computer Maintenance Not Displayed for Historical Purposes

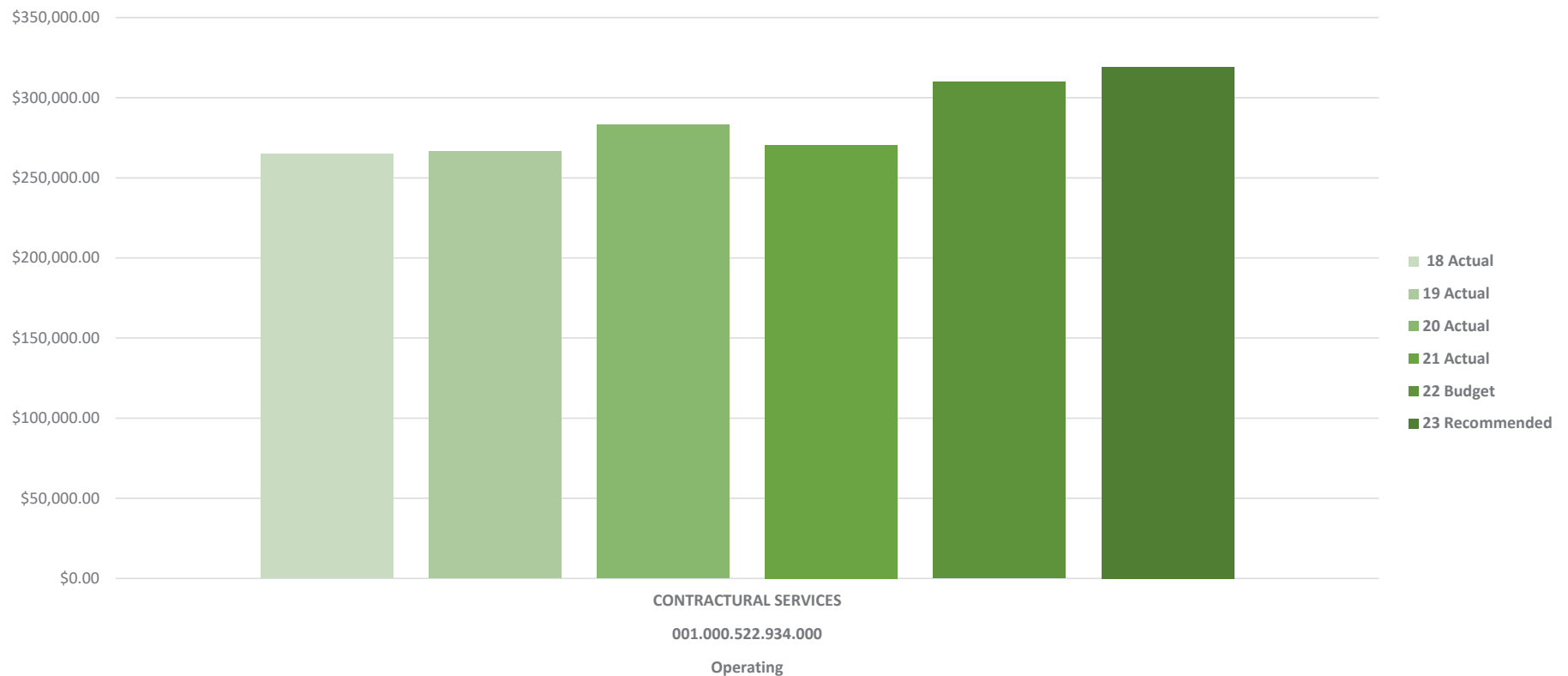
# Public Safety: Fire Services



## General Fund -Contracted Fire Services Fiscal Year 2023

Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.522.934.000	CONTRACTURAL SERVICES	\$264,937.24	\$266,557.11	\$283,174.52	\$270,562.76	\$310,000.00	\$319,300.00
Operating Total			\$264,937.24	\$266,557.11	\$283,174.52	\$270,562.76	\$310,000.00	\$319,300.00
Grand Total			\$264,937.24	\$266,557.11	\$283,174.52	\$270,562.76	\$310,000.00	\$319,300.00

Fire Services Contract Expense Prior Year Actual and 2023 Recommended



### Changes in Fund Balance - Governmental Funds 2011-22 with Budget

General Fund	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Budget 2022
Revenues	\$ 3,126,929.54	\$ 2,948,829.39	\$ 1,889,914.31	\$ 2,042,850.48	\$ 2,101,263.00	\$ 2,175,738.00	\$ 2,225,877.80	\$ 2,297,206.25	\$ 2,541,974.72	\$ 2,637,177.99	\$ 2,745,999.53	\$ 2,720,665.00
Expenditures	\$ 2,917,583.18	\$ 2,832,509.23	\$ 1,915,587.25	\$ 2,099,184.99	\$ 1,933,668.82	\$ 2,155,205.77	\$ 2,226,615.38	\$ 2,483,554.52	\$ 2,587,766.89	\$ 2,784,667.94	\$ 3,024,806.37	\$ 3,194,180.00
	\$ 209,346.36	\$ 116,320.16	\$ (25,672.94)	\$ (56,334.51)	\$ 167,594.18	\$ 20,532.23	\$ (737.58)	\$ (186,348.27)	\$ (45,792.17)	\$ (147,489.95)	\$ (278,806.84)	\$ (473,515.00)
Fund Balance	\$ 1,808,119.00	\$ 1,935,517.00	\$ 3,584,818.00	\$ 3,526,862.00	\$ 1,480,253.00	\$ 1,500,785.00	\$ 1,500,048.00	\$ 1,313,700.00	\$ 1,267,762.00	\$ 1,120,576.00	\$ 841,770.00	\$ 368,255.00
Unrestricted	\$ 1,789,680.00	\$ 1,371,965.00	\$ 3,563,126.00	\$ 1,305,574.00	\$ 1,470,421.00	\$ 1,493,376.00	\$ 1,491,722.00	\$ 1,310,981.00	\$ 1,258,992.00	\$ 1,118,832.00	\$ 822,810.00	\$ 349,295.00

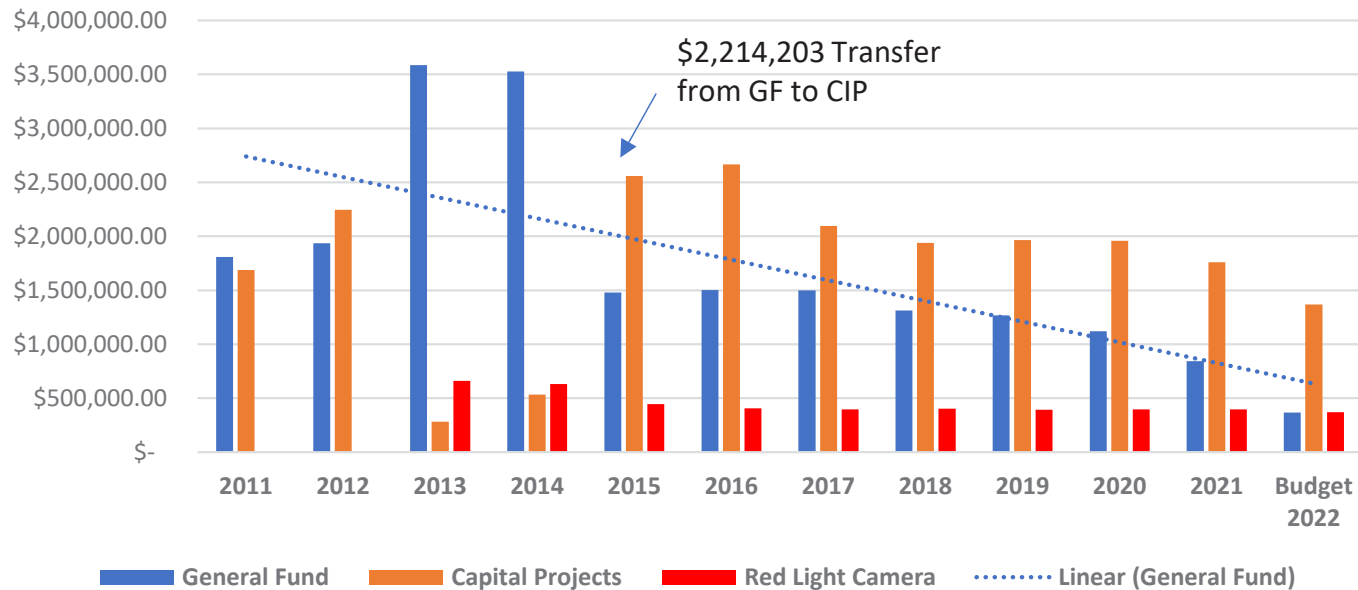
  

Capital Projects	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Budget 2022
Revenues	\$ 323,716.53	\$ 342,498.15	\$ 385,782.33	\$ 384,908.00	\$ 1,069,977.00	\$ 438,350.42	\$ 20,245.36	\$ 475,853.47	\$ 503,469.80	\$ 6,032.00	\$ 1,220,798.86	\$ 593,500.00
Expenditures	\$ 39,715.20	\$ 67,010.84	\$ 136,353.60	\$ 321,832.46	\$ 1,069,635.00	\$ 331,049.95	\$ 28,285.50	\$ 634,116.37	\$ 478,051.66	\$ 2,601.25	\$ 1,419,916.75	\$ 986,130.00
	\$ 284,001.33	\$ 275,487.31	\$ 249,428.73	\$ 63,075.54	\$ 342.00	\$ 107,300.47	\$ (8,040.14)	\$ (158,262.90)	\$ 25,418.14	\$ 3,430.75	\$ (199,117.89)	\$ (392,630.00)
Fund Balance	\$ 1,686,544.00	\$ 2,246,032.00	\$ 281,258.00	\$ 531,941.00	\$ 2,558,879.00	\$ 2,666,180.00	\$ 2,096,461.00	\$ 1,938,198.00	\$ 1,963,615.00	\$ 1,958,714.00	\$ 1,759,597.00	\$ 1,366,967.00

100	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Budget 2022
Revenues			\$ 870,346.81	\$ 709,996.88	\$ 724,767.00	\$ 58,981.16	\$ 449,823.97	\$ 8,666.04	\$ 3,220.94	\$ 520,886.92	\$ 4,701.12	\$ 2,000.00
Expenditures			\$ 752,328.38	\$ 738,154.81	\$ 911,185.00	\$ 100,003.99	\$ 1,019,542.83	\$ 2,886.25	\$ 12,560.25	\$ 525,787.88	\$ 5,705.50	\$ 27,000.00
			\$ 118,018.43	\$ (28,157.93)	\$ (186,418.00)	\$ (41,022.83)	\$ (569,718.86)	\$ 5,779.79	\$ (9,339.31)	\$ (4,900.96)	\$ (1,004.38)	\$ (25,000.00)
Fund Balance			\$ 660,221.00	\$ 632,062.00	\$ 445,644.00	\$ 404,621.00	\$ 396,581.00	\$ 402,361.00	\$ 392,812.00	\$ 396,452.00	\$ 395,448.00	\$ 370,448.00

### Change in Fund Balance 2011-22



# AMERICAN RESCUE PLAN ACT FUND



**TOWN OF KENNETH CITY**  
**FUND 100- AMERICAN RESCUE PLAN ACT (ARPA) FUND**  
**FIVE YEAR ARPA FUNDING PLAN FISCAL YEAR 2022-2023**

**Revenues**

<b>American Recovery Plan Act (ARPA) Projects</b>	<b>Category</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Totals</b>
From ARPA Reserve	Reserve from ARPA Grant	150,000	825,000	435,000	750,000	400,000	2,560,000
<b>Totals</b>		<b>150,000</b>	<b>825,000</b>	<b>435,000</b>	<b>750,000</b>	<b>400,000</b>	<b>2,560,000</b>

**Expenses**

<b>American Recovery Plan Act (ARPA) Projects</b>	<b>Category</b>	<b>150,000</b>	<b>407,500</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>592,500</b>
Network & Technology Upgrades	Technology Enhancement		55,000				55,000
Enterprise Resource Planning Software - Licenses & Implementation	Technology Enhancement		100,000				100,000
Digitization of Public Records - Scan, Retain, Online Access	Technology Enhancement		25,000				25,000
Stormwater Fee Implementation	Revenue Enhancement		65,000				65,000
Fire Assessment Fee Implementation	Revenue Enhancement		65,000				65,000
Grant Research, Writing and Submission	Revenue Enhancement		35,000	35,000			70,000
Imagine That Performance Transition Team	Performance Enhancement & Management	150,000					150,000
Business Tax Receipts - Automation	Performance Enhancement & Management		20,000				20,000
Various Performance Improvement Programs	Performance Enhancement & Management		20,000				20,000
Police Equipment	Public Safety		22,500				
<b>Transfers to CIP</b>			<b>417,500</b>	<b>400,000</b>	<b>750,000</b>	<b>400,000</b>	<b>1,967,500</b>
Stormwater Improvements	CIP - Public Works		257,500	400,000	400,000	400,000	1,457,500
Town Hall Use Analysis	CIP - Public Works		15,000				
Sidewalks and Street Inventory & Plan	CIP - Public Works		25,000				
Park Lighting Installation	CIP - Public Works				150,000		150,000
Park Improvements - Multimodal	CIP - Public Works				200,000		200,000
Vehicles	Capital Equipment		120,000				
<b>Totals</b>		<b>150,000</b>	<b>825,000</b>	<b>435,000</b>	<b>750,000</b>	<b>400,000</b>	<b>2,560,000</b>

# CAPITAL IMPROVEMENT PROJECTS FUND



**TOWN OF KENNETH CITY**  
**FUND 300- CAPITAL IMPROVEMENT FUND**  
**FIVE YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEAR 2022-2023**

Revenues for Capital Improvement Projects	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5 Year Total
Local Option Sales Tax (Penny for Pinellas)	\$687,231	\$707,848	\$729,083	\$750,956	\$773,485	\$3,648,603
FDEP Grant	\$55,693	\$0	\$0	\$0	\$0	\$55,693
Stormwater Fee (Proposed)	\$0	\$350,000	\$350,000	\$350,000	\$360,500	\$1,410,500
From Reserve	\$30,076	\$0	\$0	\$0	\$0	\$30,076
ARPA Fund Transfer In	\$417,500	\$400,000	\$750,000	\$400,000	\$0	\$1,967,500
<b>Totals</b>	<b>\$ 1,190,500</b>	<b>\$ 1,457,848</b>	<b>\$ 1,829,083</b>	<b>\$ 1,500,956</b>	<b>\$ 1,133,985</b>	<b>\$ 7,112,372</b>

5 Year Capital Improvement Plan	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5 Year Total
Additional Parking Behind Police Department / Community Hall	190,000	0	0	0	0	\$190,000
Unit 12 Park Reconstruction	125,000	0	0	0	0	\$125,000
Joe's Creek Linear Trail Connector (County Co-Op)	150,000	150,000	150,000	50,000	0	\$500,000
Street Improvements (Pavement Mgmt.)	130,000	150,000	75,000	0	0	\$355,000
Sidewalks and Street Inventory Plan	25,000	0	0	0	0	\$25,000
Street Signage	5,000	125,000	5,000	5,000	5,000	\$145,000
Stormwater Improvements	257,500	400,000	400,000	400,000	400,000	\$1,857,500
Park Improvement Lighting Installation	0	10,000	150,000	0	0	\$160,000
Park Improvements - Multimodal Paths	0	0	200,000	0	0	\$200,000
Park Improvements - Cameras and Security	15,000	0	15,000	0	0	\$30,000
Town Hall Use Analysis	15,000	0	0	0	0	\$15,000
Network & Technology Upgrades	55,000	0	0	0	0	\$55,000
Police Vehicles	135,000	90,000	90,000	90,000	90,000	\$495,000
Police Ballistic Helmets	3,000	0	0	3,000	0	\$6,000
Police Computers & Tech.	7,500	0	7,500	0	7,500	\$22,500
Sound Level Meter System	2,500	0	0	0	0	\$2,500
Public Works Vehicles & Equip	75,000	0	0	0	0	\$75,000
Transfer to Reserve	0	532,848	736,583	952,956	631,485	\$2,853,872
<b>Totals</b>	<b>\$ 1,190,500</b>	<b>\$ 1,457,848</b>	<b>\$ 1,829,083</b>	<b>\$ 1,500,956</b>	<b>\$ 1,133,985</b>	<b>\$ 7,112,372</b>





# Capital Improvements Program

## CAPITAL IMPROVEMENTS PROGRAM

The 5 Year Capital Improvement Plan is a multiyear planning tool used by the Town of Kenneth City to identify needed capital projects and to coordinate the financing and timing of improvements in a way that maximizes the return to the public. It is a comprehensive five-year plan of capital improvement projects, which identifies priorities as to need, method of financing, cost, and revenues that will culminate during the identified five-year period.

The Council has identified priorities and a capital budget for this year, which are explained with an expanded narrative and incorporated into this full budget for Council approval during the annual public hearing(s). Projects slated for subsequent years are considered a “placeholder” for funds. This means these projects will still need to come before Council for approval to proceed prior to any funds being spent. In those future years, if there is not sufficient funding available, projects are either deferred to a later year, deleted, or unfunded, in which case staff may seek the availability of potential grant funding or alternate funding mechanisms. This document offers multiyear guidance and can be considered a living document year to year, allowing Council to make changes as the elected body deems appropriate. Some agencies refer to the CIP as a “blueprint” or a “road map” for future years’ planning.

For Kenneth City’s CIP, the largest recurring cost is in the stormwater arena. Much of this is due to unfunded mandates from the State of Florida, specifically with compliance to Florida State House Bill 53 (HB53\*) and resiliency demands for the public’s benefit. The Town’s Engineer of Record has identified a list of the necessary projects for Kenneth City over the future twenty-year span, as necessitated by the State of Florida within HB53. For purposes of the five-year CIP, the most emergent projects are included within the multiyear financial planning tool.

The list of projects on the CIP for this and future years was garnered from interviews with support staff and stakeholders for Kenneth City, specifically:

- **Town of Kenneth City Public Works Supervisor**
- **Town of Kenneth City Police Chief**
- **Town of Kenneth City Engineer of Record from Advanced Engineering & Design**
- **Fire Chief, Pinellas Park Fire Department**

At this time, the only consistent revenue stream allocated to the CIP is the Penny for Pinellas local sales tax shared revenue. Penny for Pinellas Budget for FY 2023 is \$687,231.

Current Projection of Revenue Stream from Penny for Pinellas (3% increase per year)

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5 Year Total
Penny for Pinellas	687,231	707,848	729,083	750,956	773,485	3,648,603

Additional revenue streams should be considered in the near future by the Council for dedication to the CIP, including a stormwater utility fee. The Council has already successfully completed a stormwater management study during the previous fiscal year 2021-2022, which sets the stage for implementation.

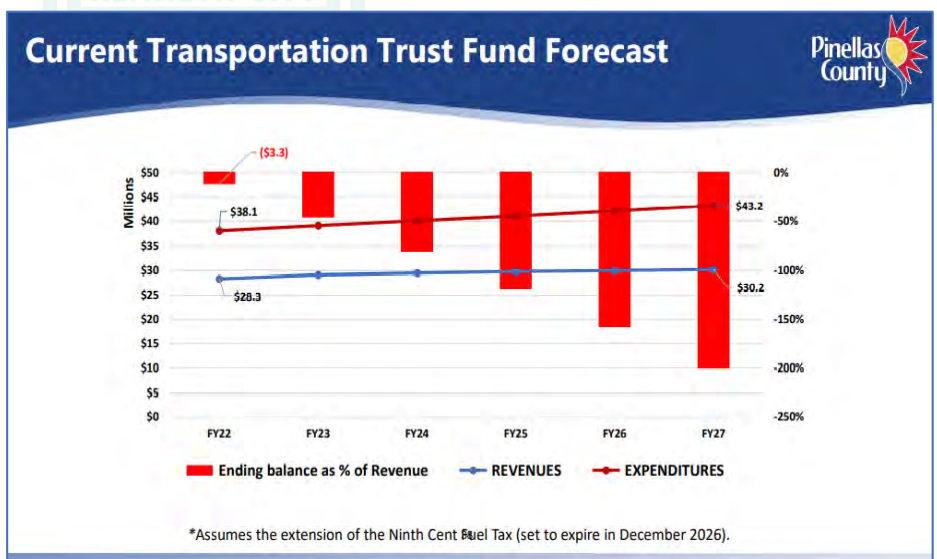
The Council has authorized the pursuit of local, state and federal grant opportunities and sees this as the best way to supplement the budget and reduce the burden on the Kenneth City taxpayer.

Along the lines of grants, the Council offered consensus in identifying stormwater projects to be paid by American Rescue Plan Act (ARPA) funds. The final ruling from the Treasury has identified stormwater projects as applicable and authorized for use of funds.\*\* Additionally, certain elements of improvements to outdoor spaces, such as parks or outdoor public areas, have been deemed eligible for ARPA fund expenditures to ensure equitable neighborhoods and communities, as well as enhanced functions (i.e. lighting) which reduces crime.

The exploration of general fund subsidies is recommended to expand revenue gathering from only property owners (ad-valorem) to that of non-residents for shared contributions.

Allocating other revenue streams, such as fuel tax dollars toward roadway projects, would allow non-residents to contribute to capital projects. This dedication of funds would need to be policy driven. Future considerations of the anticipated challenges of consistent collection of fuel taxes must be taken into account.

During a May 2021 presentation to the Council, the Pinellas County Transportation Trust Fund predicted a future revenue shortfall as compared to the anticipated expenses. As more consumers transition to hybrid and electric vehicles, combined with the rate of inflation outpacing revenue growth, the confidence of depending on this user fee is greatly reduced. Even with this consideration, it makes sense to create a policy to dedicate whatever funding is available toward the capital improvement plans for streets, sidewalks and overall multimodal needs.





### **\*What is HB53?**

House Bill 53 requires the Office of Economic & Demographic Research (EDR) to include an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure in its annual assessment of Florida's water resources and conservation lands. By June 30, 2022, and every five years thereafter, the bill requires each city or jurisdiction to provide a stormwater and wastewater system needs analysis report to the counties they are within. The needs analysis will include projections of system costs over a 20-year horizon. Then, counties and independent special districts must compile the local reports (including their own) and submit them to EDR and the secretary of the Department of Environmental Protection by July 31, 2022. EDR must evaluate the compiled documents for the purpose of developing a statewide analysis for inclusion in the annual assessment due January 1, 2023.

### **\*\*Water, Wastewater, and Stormwater Infrastructure Guidance**

Previous guidance in the Interim Final Rule pointed to the EPA's Drinking Water and Clean Water State Revolving Fund (SRF) handbooks to determine eligible water, wastewater, and stormwater projects. However, the Final Rule has provided expanded eligibility beyond the SRF guidance. Furthermore, when using funds for eligible water and wastewater infrastructure projects, recipients will not need to obtain pre-approval from U.S. Treasury, which will streamline the process.

Eligible projects outlined in the SRF handbooks remain eligible under the Final Rule (details below). However, the Final Rule expands eligibility to include additional projects related to stormwater, residential wells, lead remediation, and dams and reservoirs, as long as they are found to be "necessary," which is defined by meeting three criteria:

1. Responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise,
2. A cost-effective solution for meeting that need, considering available alternatives, and
3. For investments in infrastructure that supply drinking water to meet projected population growth, projected to be sustainable over its estimated useful life.

These additional eligible projects and guidance under the Final Rule related to water, wastewater, and stormwater include:

- Stormwater projects regardless of an expected water quality benefit
- Culvert repair, resizing, and removal, replacement of storm sewers, and additional types of stormwater infrastructure

### **[ARPA Final Rule Flexibility for Water, Wastewater, and Stormwater Projects \(efcnetwork.org\)](https://efcnetwork.org)**

\*\*\* Services designed to build stronger neighborhoods and communities and to address health disparities and the social determinants of health. The Interim Final Rule provides a non-exhaustive list of eligible services to respond to the needs of communities disproportionately impacted by the pandemic, and recipients may identify other uses of funds that do so, consistent with the Rule's framework. For example, investments in parks, public plazas, and other public outdoor recreation spaces may be responsive to the needs of disproportionately impacted communities by promoting healthier living environments and outdoor recreation and socialization to mitigate the spread of COVID-19.



# Public Safety Projects

## Police Vehicles

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 5 Years

**Additional FTEs:** 0



### Mission Alignment & Advancement:

New vehicles require less maintenance, which reduces costs associated with repairs & maintenance plus it reduces time spent by staff bringing cars in for repairs & maintenance. New vehicles also provide an opportunity for increased efficiency in the Town's fleet.

### Project Description:

For FY 2023 Purchase one (1) Dodge Charger or similar patrol vehicle as part of the Town's Vehicle Replacement Plan. This project constitutes the vehicles within the Town's fleet assigned to the Police department. Vehicles needs are re-evaluated annually with pricing, suitability for use, and sustainability as factors in determining replacements

### Revisions from Previous Year:

In FY21, the Police Department received one new vehicle to their aging fleet. This fiscal year the updating of the fleet continues with the request for three vehicles.

### Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$135,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$135,000	\$90,000	\$90,000	\$90,000	\$90,000
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
ARPA	\$45,000				



## Police Ballistic Helmets

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Replacement of police departments 8 ballistic helmets which are nearing expiration. The Police Department has 5 additional helmets that will be replaced in future years.

### Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$3,000	\$0	\$0	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$3,000	\$0	\$0	\$3,000	\$0

## Police Computers & Tech.

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Replacement of three laptops for patrol vehicles. This line-item includes all accessories.

### Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$7,500</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$7,500	\$0	\$7,500	\$0	\$7,500
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$7,500	\$0	\$7,500	\$0	\$7,500



## Sound Level Meter System

Project Number or P/O: TBD

Project Status: Funded

Project Driver: Capital Renewal

Estimated Useful Life: Various



### Mission Alignment & Advancement:

Code Enforcement

### Project Description:

Purchase of sound check equipment for code enforcement of community noise. This purchase would provide the Town with citation-ready noise data for community noise ordinance enforcement and nuisance complaint response in a compact meter.

### Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$2,500	Est. \$0	\$0	\$0	\$0
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$2,500	\$0	\$0	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
ARPA	\$2,500	\$0	\$0	\$0	\$0



# Public Works Projects

## Street Improvements (Pavement Mgmt.)

Street  
Improvements  
(Pavement  
Mgmt.)

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Funding for targeted milling and resurfacing of Town streets in accordance with the master street condition inventory (which is a target for development in FY 2023). Plans for improvements have been on hold, pending the outcome of stormwater master plan conducted by the Town's contracted general engineer, which has now been completed. Street improvements needed as a result of stormwater infrastructure replacement and repair will be combined where possible to take advantage of improved project management efficiencies.

### Revisions from Previous Year:

The Public Works Department anticipates increasing the cadence of street overlays, repairs and resurfacing vs. previous years. The infusion of ARPA funds frees up general fund and Penny for Pinellas for important infrastructure such as street improvements.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$130,000</b>	<b>\$150,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$130,000	\$150,000	\$75,000	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$130,000	\$150,000	\$75,000	\$0	\$0

## Park Improvements – Cameras and Security

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Purchase and installment of closed-circuit security cameras, along with associated software for monitoring, for town parks facilities.

### Revisions from Previous Year:

In FY21, the Council determined this to be a priority project. Due to administrative turnovers, the execution of the project was delayed.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$15,000	\$0	\$15,000	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$15,000	\$0	\$15,000	\$0	\$0

## Joe's Creek Linear Trail Connector

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

Working collaboratively with Pinellas County to create a future connection to Joe's Creek Linear Trail from 46<sup>th</sup> Ave. N Trail. This trail connection will enable trail users from the county to access Town facilities and for Town residents to access the Pinellas Trail. The route study and design is planned by Pinellas County.

This is a recurring expense anticipated for completion in fiscal year 2026 with the county's financial partnership.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$50,000</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$150,000	\$150,000	\$150,000	\$50,000	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$150,000	\$150,000	\$150,000	\$50,000	\$0



## Unit 12 Park Reconstruction

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

Reconstruction of Unit 12 Park in conjunction with Pinellas County's future Joe's Creek Linear Trail. This intends to enhance the trail experience for Kenneth City active residents. This is anticipated to be a one-time cost.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$125,000	\$0	\$0	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
ARPA	\$125,000	\$0	\$0	\$0	\$0

## Street Signage

Project Number or P/O: TBD

Project Status: Funded

Project Driver: Capital Renewal

Estimated Useful Life: Various



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Funding allocated for replacement or updating of non-compliant street signage along roadways being resurfaced. Replace and update signs throughout the Town to ensure MUTCD compliance with size, color and reflectivity. This is a large-scale town-wide project. Due to funding limitations, plans to fully execute are within FY 24. If funding becomes available soon, it may be expedited.

### Revisions from Previous Year:

The Public Works Department began the larger project in 2021 with an understanding that it would require a multi-year approach for completion.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	\$5,000	\$125,000	\$5,000	\$5,000	\$5,000
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$5,000	\$125,000	\$5,000	\$5,000	\$5,000
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$5,000	\$125,000	\$5,000	\$5,000	\$5,000

## Park Improvement Lighting Installation

**Project Number or P/O:** TBD

**Project Status:** Unfunded - Potential ARPA Designation

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

Lighting of Ernst Park would allow for regular utilization of the park at night. It would create an environment conducive to safe passage, reduction in vandalism, and / or memorable public events that may span into the evening hours or during inclement weather which may necessitate lighting. The preferred method of lighting should be environmentally conscious, with considerations for solar, LED, or other products that reduce the carbon footprint. Setting the course for advanced public events will be an economic development driver for small businesses within Kenneth City. The Council offered consensus that this initiative was a future priority with desires to pursue funding options. This is unfunded for this budget cycle but due to the Council's direction of making it a priority, if grant funding opportunities become available, they will be brought to Council for consideration of execution.

Further research should be done to fully exercise the public benefits of ARPA funds.\* The latest findings from the Treasure report improvements to outdoor spaces to be an eligible use of funds as a response to the public health emergency. Phase 1 is considered the design, engineering and permitting stage. Some grants do not pay for Phase 1, but do pay for Phase 2 which typically consists of all construction. Completion of Phase 1 (design) of capital projects qualifies the project as "shovel ready" (eligible for a variety of grants). This financial planning document takes a conservative approach: Phase 1 being paid for with non-grant funds at this time, until or unless future rulings show otherwise.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$0	\$10,000	\$150,000	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$0	\$10,000	\$0	\$0	\$0
ARPA	\$0	\$0	\$150,000	\$0	\$0



## Park Improvements – Multimodal Path(s)

**Project Number or P/O:** TBD

**Project Status:** Unfunded for FY2023

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

Creating additional trails and pathways within and leading to town park facilities to create an environment conducive to safe passage, increased recreation opportunities, and an enhanced quality of life for all residents and users. Equity in representation shall be considered when designing passageways for all users. This may include clean water fountain and refill station options which allow for the potential of Kenneth City branded merchandise to provide free water and reduced plastic waste for users. This forward thinking takes into consideration future generations and promotes environmental sustainability and ecofriendly, green living. The Council offered consensus that this initiative was a future priority with desires to pursue funding options. This is unfunded for this budget cycle but due to the Council's direction of making it a priority, if grant funding opportunities become available, they will be brought to Council for consideration of execution.

This potential funding anticipates a recurring expense for completion by or in fiscal year 2026 with appropriated funding. Phase 1 is considered the design, engineering and permitting stage. Some grants do not pay for Phase 1, but do pay for Phase 2 which typically consists of all construction. Completion of Phase 1 (design) of capital projects qualifies the project as "shovel ready" (eligible for a variety of grants). This financial planning document takes a conservative approach: Phase 1 being paid for with non-grant funds at this time, until or unless future rulings show otherwise.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$0	\$125,000	\$200,000	\$200,000	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas					
ARPA					

## Stormwater Improvements

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Adhering to the National Pollutant Discharge Elimination System (NPDES), preparing for HB53 compliance and maintaining the commitment to control and clean water runoff to protect the residents and the environment (BMAP). Mitigation of flooding and promoting resiliency issues. Adjoining street improvements or repairs that can be completed as part of each project will be prioritized to maximize efficiency and utilization of funding.

List of projects currently outlined exists within Exhibit A. The Town's engineer of record will prioritize the needs and work within the scope of funding available on an annual (fiscal) basis. The individual projects will go before Council, once identified, for approval, prior to expenditures.

These projects have been funded in the past solely utilizing Penny for Pinellas funding.

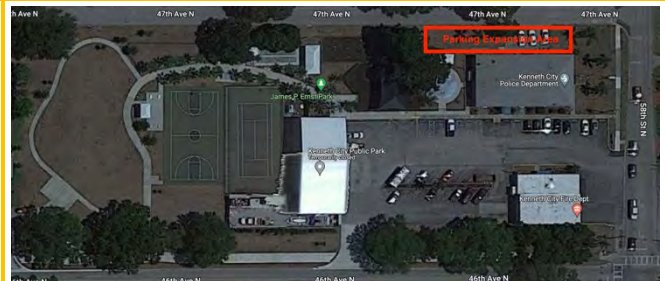
FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$257,500</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$257,500	\$400,000	\$400,000	\$400,000	\$400,000
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$257,500				\$400,000
ARPA		\$400,000	\$400,000	\$400,000	

## Additional Parking Behind Police Department / Community Hall

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

The Town has an approved grant with Florida Department of Environmental Protection to add parking utilizing pervious material to reduce runoff into stormwater systems. This project has been through multiple design iterations including rejection of on-street parking along 47th Avenue. The design concept approved during the budget process is to increase the amount of parking behind the Police Department and Community Hall as dedicated parking for staff to open more parking spots for community use in the main parking lot.

This project is to be completed by September 2023. The Grant Amount is \$55,693.75 with remaining funds to be paid for by the Town. The scope has been modified so a firm estimate of the total project scope is not available to consider both the revised scope and increase in construction costs. This project still provides the opportunity for the town to leverage grant funding to reduce the overall expense to the Town.

This project will also include expansion and creation of sidewalks along 47th Avenue for greater walkability for residents to the park amenities. The final engineering plans will need to be approved by Council prior to construction. Construction is to be completed by September 30, 2023.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$190,000	\$0	\$0	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$134,307	\$0	\$0	\$0	\$0
FDEP Grant	\$55,693	\$0	\$0	\$0	\$0

## Network & Technology Upgrades

**Project Number or P/O:** TBD

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

Upgraded software and technology throughout the organization to create efficiencies in operations and reduce / maintain current FTEs. This includes various items such as additional equipment for virtual meetings, upgrades to systems in Community Hall to improve audio and visual quality of Town Council Meetings and costs associated with transitioning the Town away from onsite servers to managed cloud-based systems.

Funds will be utilized to acquire necessary equipment and to procure professional services necessary to facilitate changes that will enhance the fundamental security of IT Systems

These enhancements will allow for improved remote attendance to public meetings and enhance remote interactions with Town services improving resiliency during times of crisis.

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Project Total</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$55,000	\$0	\$0	\$0	\$0
Operating Expenditures					
<b>Subtotal By Fund</b>					
ARPA	\$55,000	\$0	\$0	\$0	\$0



# EXHIBIT 1

<b>Town of Kenneth City</b> <b>House Bill 53 Stormwater Needs Analysis</b> <b>Summary of Presented Projects</b>												
Project Name	Project Category				Project Timeline					Identified Funding? (Y/N)	Project Expenditures (Current Day Pricing)	Project Description
	Flood Protection	Water Quality	Resiliency	End of Service Life	21/22	22/23 - 26/27	27/28 - 31/32	32/33 - 36/37	37/38 - 41/42			
Misc. Drainage Improvements				x		x	x	x	x	Y	\$ 25,000.00	Yearly allocation for small scale stormwater improvements. Emergency repairs taken from O&M budget.
Stormwater Utility Fee				x		x				Y	\$ 50,000.00	Development of rate structure.
Lake Lori Bypass (Phase I) (Part)	x					x				Y	\$ 500,000.00	Connection to box culvert, outfall to Lake Lori, control structure & outfall piping improvements to Joe's Creek.
Lake Lori Bypass (Phase I) (Part)		x				x				Y	\$ 250,000.00	Connection to box culvert, outfall to Lake Lori, control structure & outfall piping improvements to Joe's Creek.
Lake Lori Bypass (Phase I) (Part)			x			x				Y	\$ 500,000.00	Connection to box culvert, outfall to Lake Lori, control structure & outfall piping improvements to Joe's Creek.
Lake Lori Bypass (Phase I) (Part)				x		x				Y	\$ 250,000.00	Connection to box culvert, outfall to Lake Lori, control structure & outfall piping improvements to Joe's Creek.
Lake Lori Bypass (Phase II) (Part)	x					x				Y / N	\$ 500,000.00	44th Avenue Bypass and connection to 58th St. system. Cost sharing with County assumed.
Lake Lori Bypass (Phase II) (Part)			x			x				Y / N	\$ 500,000.00	44th Avenue Bypass and connection to 58th St. system. Cost sharing with County assumed.
Lake Charles Drainage Improvements (Phase I) (Part)	x						x			Y	\$ 500,000.00	Lake Charles control structure and piping improvements. Inclusive of Lake Charles Way bypass piping to 47th Ave.
Lake Charles Drainage Improvements (Phase I) (Part)		x					x			Y	\$ 250,000.00	Lake Charles control structure and piping improvements. Inclusive of Lake Charles Way bypass piping to 47th Ave.
Lake Charles Drainage Improvements (Phase I) (Part)			x				x			Y	\$ 500,000.00	Lake Charles control structure and piping improvements. Inclusive of Lake Charles Way bypass piping to 47th Ave.
Lake Charles Drainage Improvements (Phase I) (Part)				x			x			Y	\$ 500,000.00	Lake Charles control structure and piping improvements. Inclusive of Lake Charles Way bypass piping to 47th Ave.
Lake Charles Drainage Improvements (Phase II) (Part)	x						x			N	\$ 1,000,000.00	Piping and structure improvements upstream of Lake Charles to achieve isolation from 58th St. system.
Lake Charles Drainage Improvements (Phase II) (Part)		x					x			N	\$ 150,000.00	Piping and structure improvements upstream of Lake Charles to achieve isolation from 58th St. system.
Lake Charles Drainage Improvements (Phase II) (Part)			x				x			N	\$ 1,000,000.00	Piping and structure improvements upstream of Lake Charles to achieve isolation from 58th St. system.
Lake Charles Drainage Improvements (Phase II) (Part)				x			x			N	\$ 350,000.00	Piping and structure improvements upstream of Lake Charles to achieve isolation from 58th St. system.
Lake Lori Bypass (Phase III) (Part)	x							x		Y / N	\$ 1,250,000.00	Collection structures and piping along 60th St. from 46th Ave. to Lake Annie Lee.
Lake Lori Bypass (Phase III) (Part)		x						x		Y / N	\$ 500,000.00	Collection structures and piping along 60th St. from 46th Ave. to Lake Annie Lee.
Lake Lori Bypass (Phase III) (Part)			x					x		Y / N	\$ 1,250,000.00	Collection structures and piping along 60th St. from 46th Ave. to Lake Annie Lee.
Lake Lori Bypass (Phase IV) (Part)	x								x	Y / N	\$ 750,000.00	Lake Thomas & 52nd Ave piping and collection structure improvements.
Lake Lori Bypass (Phase IV) (Part)		x							x	Y / N	\$ 250,000.00	Lake Thomas & 52nd Ave piping and collection structure improvements.
Lake Lori Bypass (Phase IV) (Part)			x						x	Y / N	\$ 750,000.00	Lake Thomas & 52nd Ave piping and collection structure improvements.
Lake Lori Bypass (Phase IV) (Part)				x					x	Y / N	\$ 500,000.00	Lake Thomas & 52nd Ave piping and collection structure improvements.

# Glossary



## TOWN OF KENNETH CITY BUDGET GLOSSARY

<b>Ad Valorem Tax</b>	A tax levied in proportion to the assessed value of the real property (taxable land and improvements thereon). This is also known as property tax.
<b>Assessed Value</b>	Dollar value is given to real estate, utilities and personal property on which taxes are levied.
<b>Assets</b>	Resources owned or held which have a monetary value.
<b>Attrition</b>	is a method of reducing personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
<b>Authorized Positions</b>	Employee positions are allowed in the adopted budget. To be filled during the fiscal year.
<b>Balance Sheet</b>	The introductory financial statement discloses an entity's assets, liabilities, and equities at a specified date.
<b>Balanced Budget</b>	A budget in which estimated revenues equal estimated expenditures.
<b>A Budget</b>	Financial plan consists of estimated revenues and expenditures (and purposes) for a specified time. The operating budget provides direct services and support functions of the Town (e.g., Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) improves the Town's infrastructure and facilities and utilizes long-term financing instruments and operating revenues.
<b>Budget Amendment</b>	Legal means by which an adopted expenditure authorization or limit is increased; include publication, public hearing, and Council approval.
<b>Budget Calendar</b>	The schedule of critical dates a government follows in preparing and adopting the budget.
<b>Capital Expenditures</b>	An expenditure that leads to the acquisition of a physical asset with a cost of at least five hundred dollars (up to \$25,000), with a useful life of at least one year.
<b>Capital Improvement Project Budget</b>	A long-range plan for the purchase or construction of physical assets such as buildings, streets, and sewers. Capital Improvement Projects (CIP) cost more than \$25,000 and have a useful life of at least five years.
<b>Town Council</b>	Elected representatives that set policy, approve the budget, determine ad valorem tax rates on property within Town limits, and evaluate Town Manager's and Town Attorney's job performance.
<b>Town Manager</b>	is a professional administrator appointed by the Town Council and the chief executive officer. The Manager carries out policies determined by the Town Council.
<b>Contractual Services</b>	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
<b>Cost Center</b>	An organizational budget/operating unit within each Town department or program, i.e., Traffic Enforcement Unit, is a cost center within the Police Department's Patrol program.
<b>Cost-of-Living Adjustment (COLA)</b>	An increase in salaries to offset the adverse effect of inflation on compensation.

<b>Debt:</b>	An obligation resulting from borrowing money or purchasing goods and services.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
<b>Demography</b>	The statistical study of human populations, especially concerning density, <b>(Demographics)</b> distribution, and vital statistics.
<b>Encumbrance</b>	An amount of money committed for the payment of goods and services not yet received.
<b>Expenditure</b>	Payment for goods and services provided.
<b>Expenditure Categories</b>	<p>Kenneth City's expenditure categories encompass the following:</p> <p><u>Personal Services:</u> Expenditures relating to personnel and associated costs (e.g., medical insurance, life insurance, pension, social security, workers' compensation, etc.).</p> <p><u>Operating Expenses:</u> Various costs incurred in the operation of a unit of government, including utility charges, office supplies, travel, postage, equipment rental, subscriptions, etc.</p> <p><u>Capital:</u> Expenditures for acquiring capital equipment, vehicles, and machinery. These items have a cost exceeding \$1,000.</p> <p><u>Transfer:</u> Payments from one department or fund to another, generally for Capital Improvement Projects.</p>
<b>Fiscal Year (FY)</b>	Any consecutive twelve-month period designated as the official budget year, at the end of which a government determines its financial position and operation results. The city's fiscal year begins on October 1 and ends the following September 30.
<b>Franchise Taxes/Fees</b>	Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of the public property.
<b>Fringe Benefits</b>	Contributions a government makes to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security, retirement pension, medical, and life insurance plans.
<b>Full-Time Equivalent</b>	Term is used to convert the part-time employee positions to full-time jobs by <b>(FTE)</b> dividing the total annual hours worked by the part-time employee by the total annual hours worked by the full-time employee.
<b>Fund Accounting</b>	Accounts are organized on the basis of funds and groups of accounts, each of which is considered a separate reporting entity. Each fund's operations are accounted for by providing a separate self-balancing accounts comprising its assets, liability, fund equity, revenues, and expenditures. In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust & Agency.
<b>GASB</b>	Governmental Accounting Standards Board is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.
<b>General Fund</b>	Fund accounts for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
<b>General Fund Reserves</b>	Town Council policy requires that the unappropriated retained earnings of the General Fund be maintained. The rule of thumb is 6 – 12 months of operating expenses. Kenneth City has approximately nine (9) months in reserve currently.



<b>Governmental Funds</b>	Funds are primarily used to account for tax-supported services (distinguished from those supported mainly by user charges). The three governmental fund types in the Town of Kenneth City are the general, particular revenue, and capital projects.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.
<b>Homestead</b>	Under the Florida State Constitution, the first \$25,000 of the assessed value of a home, which the owner occupies as a principal residence, is exempt from property tax.
<b>Infrastructure</b>	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
<b>Infrastructure Tax</b>	The one-cent sales tax in Pinellas County was approved by voters for two back-to-back ten-year periods beginning in 1990. It may be spent only on capital infrastructure. It is also known as "Penny for Pinellas."
<b>Interfund Transfers</b>	The movement of monies between funds of the same governmental entity.
<b>Intergovernmental Revenues</b>	A major revenue category that includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payments instead of taxes.
<b>Line Item</b>	The smallest expenditure detail is provided in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system.
<b>Millage</b>	The tax rate on real property generates ad valorem revenue. The millage rate is established annually based on a \$1 per \$1,000 taxable value.
<b>Operating Budget</b>	Plan of current expenditures and the proposed means of financing them. Operating costs include salaries, supplies, employee travel, postage, existing debt service, and transfer. (See Expenditure Categories)
<b>Ordinance</b>	A formal legislative enactment by the governing board of a municipality. Suppose it does not conflict with any higher form of law, such as a state statute or constitutional provision. In that case, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.
<b>Penny for Pinellas</b>	Florida State Sales Tax was increased from 6% to 7% in Pinellas County, effective in February 1990. Initially approved for ten years, it was approved by voters for another ten years and will remain in effect until 2010. This revenue may be used only for capital infrastructure and specific public safety vehicle expenditures. It is also known as Infrastructure Tax.
<b>Per Capita</b>	An average per person estimate of a given factor.
<b>Property Tax</b>	A tax levied in proportion to the assessed value of the real property (taxable land and improvements thereon). She was also known as ad valorem tax.
<b>Resolution</b>	A particular or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

<b>Revenue</b>	Income received by the town. These are receipts that increase a fund's financial resources. They exclude: debt issue proceeds, increases in liabilities, and contributions of fund capital in Enterprise and Internal Services Funds.
<b>Rolled-Back Rate</b>	The millage rate which, when applied to the tax base, would generate prior year tax revenues less allowance for new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and deletions.
<b>The Millage Rate</b>	Rate is used in calculating taxes based upon the value of the property, expressed in mills per dollar of property value; a mill is equal to 0.1 percent.
<b>Special Assessment</b>	Compulsory contributions collected from the owners of property benefited by specific public improvements (paving, drainage, etc.) to defray the costs of such modifications. Costs are apportioned according to the presumed relative benefits to the property.
<b>Surplus</b>	An excess of a fund's assets over its liabilities and reserved equity.
<b>Tax</b>	Compulsory charge levied by a government to finance services performed for the common benefit.
<b>Taxable Value</b>	The assessed value of the property minus the homestead exemption and any other exemptions which may be applicable.
<b>Trend</b>	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period.
<b>TRIM Act</b>	The "Truth in Millage" Act, incorporated in Florida Statutes 200.065, requires that property owners be notified, by mail, of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the City, County, School Board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings and the content and order of business of the hearings.
<b>Unappropriated</b>	Retained Earnings are the funds from prior years that are available for appropriation and expenditure in the current year; also referred to as Available (Undesignated) Fund Balance.
<b>Utility Tax</b>	A tax levied by cities on the consumers on various utilities such as electricity, telephone, gas, water, etc.

Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Resolution 2022-08 Ratification of State of Local Emergency

**Summary:**

For Council review is Resolution 2022-08.

**Proposed Recommendation:**

Council to approve Resolution 2022-08.

## RESOLUTION NO. 2022-08

**A RESOLUTION OF THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, RATIFYING THE DECLARATION OF A STATE OF LOCAL EMERGENCY; WAIVING PROCEDURES AND FORMALITIES DURING THE PERIOD OF SUCH EMERGENCY; AUTHORIZING AND DIRECTING THE TOWN OF KENNETH CITY EMERGENCY MANAGEMENT DIRECTOR AND TOWN MANAGER TO TAKE WHATEVER PRUDENT ACTIONS MAY BE NECESSARY TO PROTECT THE HEALTH, SAFETY AND WELFARE OF THE COMMUNITY PURSUANT TO THIS DECLARATION; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the weather system presently identified as Tropical Storm Ian by the National Hurricane Center (“Ian”) posed a serious potential threat to the residents and property of the Town of Kenneth City (the “Town”); and

**WHEREAS**, the forecast of the National Hurricane Center did not allow for a precise track of Ian to determine the threat level from wind damage or rain or the related protective measures required; and

**WHEREAS**, Ian had the potential for causing substantial damage to public utilities, public buildings, public communication systems, public streets and roads, public drainage systems, commercial and residential buildings and areas; and

**WHEREAS**, the Governor of the State of Florida, in Executive Order 22-218, found that a state of emergency exists within specified Counties within the State of Florida, including Pinellas County; and

**WHEREAS**, Section 252.38(3)(a)5, Florida Statutes, provides authority for the Town to declare a state of local emergency and to exercise emergency powers for a period of seven (7) days; and

**WHEREAS**, Section 252.38(3)(a), Florida Statutes empowers political subdivisions to waive the procedures and formalities otherwise required by law pertaining to:

1. Performance of public work and taking whatever prudent action is necessary to ensure the health, safety, and welfare of the community;

2. Entering into contracts;
3. Incurring obligations;
4. Employment of permanent and temporary workers;
5. Utilization of volunteer workers;
6. Rental of equipment;
7. Acquisition and distribution with or without compensation of supplies, materials and facilities;
8. Appropriation and expenditure of public funds; and

**WHEREAS**, Tropical Storm Ian was forecasted to become a Category 4 Hurricane with a potential for up to 150 mph sustained winds as it approached Florida; and

**WHEREAS**, the Mayor, as authorized under Chapter 2, Article V of the Town Code of Ordinances, issued Emergency Order No. 22-01 Declaring a State of Emergency effective September 26, 2022, at 4:00pm (Exhibit "A"); and

**WHEREAS**, Section 2-352 of the Town Code provides that declarations of a state of local emergency shall be confirmed by the Town Council.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals Adopted.** The foregoing recitals are incorporated in this Resolution as if fully set forth herein and made a part hereof by reference.

**Section 2. Ratification of the Declaration of State of Local Emergency.** A State of Local Emergency was hereby declared on September 26, 2022, for all of the Town, for a period of seven (7) days or until terminated by the Town of Kenneth City Emergency Management Director, whichever is earlier, as provided in the attached Exhibit "A" Emergency Order No. 22-01.

**Section 3. Procedures.** Procedures and formalities otherwise required by law pertaining to actions enumerated by items one through eight herein are hereby waived for the duration of this declaration.

**Section 4. Implementation.** The Town of Kenneth City Emergency Management Director and Town Manager are hereby authorized and directed to

take whatever prudent actions may be necessary to protect the health, safety, and welfare of the community pursuant to this declaration.

**Section 5.**      **Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 3<sup>rd</sup> day of October, 2022.

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ROBERT J. HOWELL  
MAYOR

ATTEST:

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JOCILYN MARTINEZ  
INTERIM TOWN CLERK

APPROVED AS TO FORM:

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WEISS SEROTA HELFMAN COLE + BIERMAN P.L.  
TOWN ATTORNEY

**KENNETH CITY, FLORIDA  
OFFICE OF THE MAYOR  
EMERGENCY ORDER NO. 22-01  
DECLARATION OF A STATE OF EMERGENCY  
(TROPICAL STORM IAN)**

A State of Emergency was declared by Governor Ron DeSantis of the State of Florida, Executive Order 22-218 (Exhibit "A") effective on September 23, 2022, and by the Board of County Commissioners of Pinellas County (Exhibit "B") effective on September 24, 2022, relating to Tropical Storm Ian.

As of 11:00 p.m. EST on September 23, 2022, Tropical Depression Nine strengthened into Tropical Storm Ian, with maximum sustained winds of 40 miles per hour.

On September 24, 2022, Governor Ron DeSantis issued Executive Order 22-219 (Amending Executive Order 22-218, Emergency Management – Tropical Depression Nine), expanding the state of emergency statewide relating to Tropical Storm Ian. Tropical Storm Ian poses a severe threat to Kenneth City and requires that timely precautions be taken to protect the community, critical infrastructure, and general welfare of the Town.

As Mayor of Kenneth City, I, Robert J. Howell, exercise the authority given to me under Chapter 2, Article V. Emergency Management of the Town Code, declare a State of Emergency for Kenneth City, and elect to adopt any orders issued by the State of Florida and Pinellas County. This state of emergency shall continue in effect from day to day until declared to be terminated by the Town Council or me in accordance with the Town Code.

Pursuant to this Declaration, further orders may be issued to protect the health, safety, and welfare of the Town in accordance with Chapter 2, Article V. Emergency Management of the Town Code. I hereby direct all Town departments to take whatever steps necessary to protect life and property, public infrastructure, and provide such emergency assistance deemed necessary.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of Kenneth City to be affixed this 26th day of September, 2022 at 4 p.m. (EST).

ATTEST:

  
Robert J. Howell, Mayor

  
Sharon Allen

**EXHIBITS**

- Exhibit "A" – Florida Governor Ron DeSantis Declaration of State of Emergency, Executive Order No. 22-219, 22-219 (Amending Executive Order 22-218, Emergency Management – Tropical Depression Nine).
- Exhibit "B" – Pinellas County Declaration of Local State of Emergency

## Agenda Memo

**To:** Kenneth City Town Council

**From:** Town Manager

**Date:** 09/30/2022



**Subject:** Resolution 2022-09 Financial Management Policy

### Summary:

For Town Council review and discussion is a Financial Management Policy which contains a compendium of all Town policies that create the budget. These policies ensure that the Town maintains a healthy financial foundation into the future. This policy has been updated to include a minimum fund balance for emergencies and annual review requirements.

### Proposed Recommendation:

Council to approve Resolution 2022-09



**RESOLUTION NO. 2022-09**

**A RESOLUTION OF THE TOWN OF KENNETH CITY, FLORIDA ADOPTING FINANCIAL MANAGEMENT POLICIES, ADOPTING MINIMUM FUND BALANCES; PROVIDING FOR ANNUAL REVIEW; AND PROVIDING FOR AN EFFECTIVE DATE.**

**BE IT RESOLVED** by the Town Council of the Town of Kenneth City, Florida as follows:

**WHEREAS**, is the responsibility of local government to ensure that public funds are managed in a prudent and financially sound manner; and

**WHEREAS**, financial policies provide guidelines for managing risk and assisting the town in complying with established public management best practices while ensuring compliance with federal, state, and local laws and reporting requirements; and

**WHEREAS**, the Town Council desires to set a policy of minimum fund balances and fund assignments for emergency purposes; and

**WHEREAS**, the Town Council requests that the Financial Management Policy be reviewed and adopted annually by Council as a part of the budget adoption process to ensure this policy is current with State Law and appropriately addresses operational needs.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF KENNETH CITY, FLORIDA.**

**SECTION 1:** The Town Council hereby approves the Town of Kenneth City Financial Management Policy, which is attached as Exhibit A, and requests that it be reviewed annually as a part of the Budget adoption process.

**SECTION 2:** Any prior resolution of the Town Council in conflict with the provisions contained in this resolution are hereby repealed and revoked.

**SECTION 3:** Should any part of this resolution be held to be invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared to be severable.

**SECTION 4:** This resolution shall take effect immediately from and after its passage, and it is duly resolved.

PASSED AND ADOPTED THIS 3rd DAY October, 2022.

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Robert Howell, Mayor

ATTEST:

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Jocilyn Martinez, Interim Town Clerk

# **TOWN OF KENNETH CITY, FLORIDA**

## **FINANCIAL MANAGEMENT POLICIES**

The purpose of this document is to serve as a written policy document for the Town of Kenneth City management and its staff. The Council will use these policies as a guideline. The Council can determine that a situation necessitates the need to vary from these policies. They will direct the Town Manager to an alternative course of action if this situation occurs.

### **General**

#### **Annual Operating Budget**

1. The community's public service delivery needs shall balance with the Town's financial ability. New program services or facilities shall be based on general citizen demand, need, or legislated mandate.
2. The budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the sum of the appropriations and reserves.
3. Current expenditures (personal services, operating, capital outlay, debt service, transfers, and grants) shall balance current revenues and unobligated fund balances. The town should avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing repair and replacement expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget. The Town should avoid any borrowing through debt issuance or use of reserves to pay for operating expenses.
4. New expenditure programs (or projects) will be introduced during the annual budget process.
5. The format should correlate with the revenues and costs reported in the town's Annual Comprehensive Financial Report.
6. All funds expended shall be in accordance with an adopted annual budget.

#### **Capital Improvement Program (CIP)**

1. The CIP, consistent with State requirements, will schedule the funding and construction of capital projects for a 5-year period (which includes the current year's Capital Budget).
2. The CIP will incorporate in its projections of expenses and funding sources any amounts relating to the previous year's appropriation but which have yet to be expended.

3. In The first year of the -year Capital Improvement Program (CIP) will be included in the Annual Operating Budget.

### Annual Comprehensive Financial Report (ACFR)

1. An independent certified public accounting firm will perform an annual audit of the financial statements of the Town and will publicly issue an opinion thereon. The ACFR will include that opinion (*Florida Statutes, 11.45(3)(a)4*).
2. The accounting records shall be maintained in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB). (*Codification of Governmental Accounting and Financial Reporting Standards, Section 1200*).
3. The ACFR will be prepared by the auditors and the Finance Director and shall be presented to the Town Council within six (6) months following the end of the Town's fiscal year.

### Review by Council

1. The Town Council shall review these policies annually at the beginning of the budgeting process. Any amendment to these policies shall be made by Resolution.

## Annual Financial Activity – All Funds

### Fund Balance and Reserves

1. **Nonspendable** – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments
2. **Restricted**- Funds at year-end, which can only be spent for specific purposes as stipulated by the constitution, external providers, or through legislation. Funds externally restricted for a specific purpose will be disclosed in the budget document
3. **Committed** – consists of amounts that are subject to a purpose constraint imposed by formal action of the Town Council before the end of the fiscal year and that require the same level of formal action to remove the constraint.
4. **Assigned** – These are unrestricted funds at year-end to indicate tentative plans for use of financial resources in a future year.

- a) Funds internally restricted for a specific purpose (e.g., capital project) will be disclosed in budget documents and the ACFR.
  - b) All funds will have sufficient designated financial resources to fund any outstanding compensated absence (accumulated sick and vacation leave) liability
5. **Unassigned** – All remaining funds at year-end which are not reserved or designated.
- a) Unless stated and approved by the council, the current year's budgeted unrestricted, unassigned fund balance at year-end for General Fund should be maintained at a minimum of 20% of prior-year expenditures, excluding capital expenses and transfers.
  - b) To the extent that unrestricted, unassigned General Fund balance exceeds 20% of prior-year expenditures, the town may draw upon the fund balance to 1) provide funding for capital programs and capital equipment and/or 2) provide funding for nonrecurring, one-time expenses.
  - c) Unless stated and approved by the council, the current year's budgeted unrestricted, unassigned cash reserves at fiscal year-end for the capital improvement funds (CIP funds) should be maintained at a minimum of \$250,000.

## Revenues

1. Revenue estimates will be developed conservatively while considering historical trends, projections, and reasonable assumptions of future conditions.
2. The Town shall maintain, as permitted by State law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.
3. Annually, the Town shall calculate the total direct costs of activities supported by user fees and consider such information when establishing user charges.
4. No debt revenues will be obtained to fund current operating expenditures.
5. Non-recurring revenues will only be used to fund non-recurring expenditures.

## Interfund Administrative Charges

1. An allocation should be made annually to distribute the General Fund administrative support costs among all capital or proprietary funds.

## Annual Financial Activity – Specific Funds

### General Fund

1. The General Fund will maintain a separate, assigned fund balance reserve sufficient to fully fund the following fiscal year's accrued compensated absences liability applicable to governmental funds.
2. Unless otherwise stated and approved by the Council, the current year's budgeted unrestricted, unassigned fund balance at year-end for the General Fund should be maintained at a minimum of 20% of prior-year expenditures, excluding capital expenses and transfers.
3. To the extent that unrestricted, unassigned General Fund balance exceeds 20% of prior-year expenditures, the town may draw upon the fund balance to 1) provide funding for capital programs and capital equipment and/or 2) provide funding for nonrecurring expenses.
4. The General Fund will maintain a separate, assigned fund balance of \$350,000 for emergency expenditure purposes only. Expenditures of this fund assignment shall only be made following a declaration of a relevant Federal, State or Local declaration of emergency or through a resolution of the town council for other emergency purposes.

### Proprietary Funds (Enterprise)

1. For all Proprietary Funds, if created, operations shall be self-supporting.

## Capital Programs and Debt Management

1. For financial management policy purposes, long-term borrowing includes bonds, notes, and capitalized leases.
2. Long-term borrowing will not be used to finance current operations or regular maintenance.
3. All long-term borrowing will be repaid within a period not to exceed the expected useful lives of the capital programs financed by the debt.
4. For any fund supported by long-term borrowing, an annual revenue analysis shall be performed to ensure that the fees or rates are sufficient to meet the debt requirements (debt service, covenants, etc.).
5. Three general principles should guide the town when selecting a funding source for its capital improvement (capital asset acquisition) and repair and replacement programs: equitableness, effectiveness, and efficiency.

- Efficiency is when one financing method is selected over another based on the relative costs.
- Effectiveness is when a funding (financing) source provides enough funding when the funding is needed.
- Equitableness is when resident beneficiaries of a capital program pay for that program.