THE TOWN OF KENNETH CITY, FLORIDA
Council Meeting
PUBLIC NOTICE

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

6:30pm	September 14, 2022

A. Call to Order
B. Moment of Silence by Councilmember Roberts and Pledge of Allegiance
C. Roll Call
D. Consent Agenda
    1. Meeting Minutes
        - Council Meeting, 8.10.22
        - Special Council Meeting, 8.17.22
        - Special Council Meeting, 8.29.22
    2. Department Reports

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, 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 2022-04 for Tentative Millage Rate
    2. Resolution 2022-05 First Reading of Budget
    3. Financial Management Policy
    4. Imagine That Performance Report #5 (8.8.22 to 8.21.22)
    5. Approve Additional Task Orders with Imagine That Performance

G. Mayor/Council Comments
H. 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

Agenda Memo

To: Kenneth City Town Council

From: Town Manager

Date: 09/9/2022

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.

THE TOWN OF KENNETH CITY FLORIDA

Council Meeting Minutes

August 10, 2022

A. Call to Order

B. Moment of Silence by Vice Mayor Cummings and Pledge of Allegiance

C. Roll Call

Present were Councilmember Roberts, Councilmember Noble, Vice Mayor Cummings, Councilmember Zemaitis, Mayor Howell, Interim Town Manager Duncan, Interim Town Attorney Johnston

D. Consent Agenda

Motion to approve Consent Agenda made by Vice Mayor Cummings
Second was made by Councilmember Noble
All in favor
Motion to approve Consent Agenda was passed

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

Cindy Hite, 6514 43rd Ave N

Mrs. Hite reminded Council about the Overdose Awareness Event on August 27th. She also said that 43rd Avenue flooded after a bad storm because the sewer lines blocked. She felt that the Town needed to take care of sewer lines.

Antoni Silvestri, 5336 61St Way N
Mr. Silvestri said that Midship Apartments were flooding out his home in every rainstorm. He said this has happened on 4 separate occasions and felt that something should be done about it.

F. Action Agenda

1. Budget
    a. American Rescue Plan Act (ARPA) Funding
    Interim Town Manager Rob Duncan introduced this item and explained that this was a preliminary list of items that the Town could choose to apply ARPA funding. The Town received roughly $2.6 million dollars in ARPA funding.

There was a discussion amongst Council and staff about various projects such as stormwater improvements, a new accounting software, digitization of records, security system, and funding for Imagine That Performance consulting services.

There was a consensus among Council that this list was a good place to start.

b. 5 Year CIP Plan

Interim Town Manager Rob Duncan introduced this item and explained that this was a list of projects that had been identified in Capital Improvement Plans in past budget years. He indicated that this list was complied with the input of Department Heads and the engineer.

There was a discussion on this item between Council and staff regarding topics such as Police Department vehicles, Penny from Pinellas funding, the use of speed radars, the Public Works mezzanine, stormwater projects, the need for an inventory of the Town's streets, security cameras in Town parks, an update to the Comprehensive Plan, and signage.

The Interim Town Attorney advised on the process for updating the Town's Comprehensive Plan.

c. Initial Draft of General Fund Revenues & Expenses

Financial Consultant JP Murphy began gave a presentation on the Town's annual budget to include the TRIM process, property values in the Town and in comparison with Pinellas County. He discussed the Town's pattern of using reserves to balance the budget and advised that was an unsafe practice.

JP Murphy discussed revenues and expenditure allocations in detail. He discussed each of the Town's departments in terms of their financial needs.

There was discussion about the budget among Council and staff with specific attention given to the need to cut expenditures in this year's budget.

Mayor Howell asked for public comment on this agenda item.

Robert Arrison, 6048 45th Ave N

Mr. Arrison express that there were no cameras on the Pinellas Trail and didn't see the need to spend the money of security cameras for this purpose.

Mayor Howell closed public comment.

Interim Town Manager Rob Duncan asked for direction from Council on balancing the budget.

There was a discussion among Council and staff on where items could be cut from the budget. There was discussion about staffing and wages in various departments.

It was determined that another meeting would be needed to finish this discussion. A meeting was scheduled for Wednesday, August 17th at 6:30 pm. A meeting was scheduled for Monday, August 29th at 6:30 pm.

A motion to table agenda items four through eight and bring them up for discussion at the meeting of Wednesday, August 17th was made by Councilmember Noble
A second was made by Councilmember Roberts
All in favor
A motion to table agenda items four through eight and bring them up for discussion at the meeting of Wednesday, August 17th was passed

2. FY23 Law Enforcement Ancillary Contract

The FY23 Law Enforcement Ancillary Contract agenda item was introduced by staff.

A motion to approve the FY23 Law Enforcement Ancillary Contract was made by Councilmember Noble
A second was made by Vice Mayor Cummings
All in favor
A motion to approve the FY23 Law Enforcement Ancillary Contract was passed

3. Interlocal Agreement with Forward Pinellas

The Interlocal Agreement with Forward Pinellas agenda item was introduced by staff.

A motion to approve the Interlocal Agreement with Forward Pinellas was made by Councilmember Noble
A second was made by Councilmember Zemaitis
All in favor
A motion to approve the Interlocal Agreement with Forward Pinellas was passed

G. Mayor/Council Comments

There were no comments made by the Mayor or Council.

H. Town Manager Comments

There were no comments made by the Town Manager

I. Adjournment

A motion to adjourn the meeting was made by Councilmember Roberts
A second was made by Councilmember Zemaitis
All in favor
The meeting was adjourned

THE TOWN OF KENNETH CITY FLORIDA

Special Meeting Minutes

August 17, 2022

A. Call to Order

B. Moment of Silence by Councilmember Zemaitis and Pledge of Allegiance

C. Roll Call

Present were Councilmember Roberts, Councilmember Noble, Vice Mayor Cummings attended via Zoom, Councilmember Zemaitis, Mayor Howell, Interim Town Manager Duncan, Interim Town Attorney Johnston

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

There was no public comment.

E. Action Agenda

1. Rules and Procedures for Town Council Meetings

Interim Town Attorney Johnston introduced this item. She indicated that she looked through the Town's policies and procedures and notated some areas where there might be some desire to change. She indicated that she would bring this item back for discussion at a future meeting in September. She indicated that the last update took place in 1996 and that there were some conflicts in the Code of Ordinances. She indicated that it would be cost prohibitive to completely rewrite the Code. She indicated that she would schedule one-on-one meetings with each Council members to get feedback on this topic.

2. Code Enforcement Service

Imagine That Performance Consultant Lisa Hendrickson gave a presentation on the Town's Code Enforcement Services and gave suggestions on how the Town can move forward on Code Enforcement. She indicated that the Police Department had been performing this function on an as-needed basis. She advised that she would present several options to the Town Council and that they would be able to pick a path forward from those options.

1) Interlocal Agreement at a cost of $57,000/annually
2) Hire Internal Code Enforcement Employee at a cost of $56,000 to $90,000/annually
3) Internal Police Officer Assignment at a cost of $63,600.00/annually
4) Request for Proposal from Outsourced Provider at a cost of $56,200/annually

There was a discussion on this item between Council and staff. Police Chief Mike Vieno suggested that the Police Department continue to provide code enforcement services. He suggested the service be reevaluated after a 2-year period to determine if any changes were needed to the service provision.

There was no public comment on this item.

There was also a discussion on Chapter 54 and the ability to standardize enforcement procedures.

The Council gave consensus to have the Police Department continue to provide Code Enforcement Services. The Police Department will provide data to Council to revisit this topic in 2 years.

3. 47th Avenue Parking

Interim Town Manager Rob Duncan introduced this agenda item. He indicated that he and consultant JP Murphy met with the Town's engineer and the grant administrator on this project. He indicated that the grant itself was for $75,000.00 and the Town's portion of the project was a little over $100,000.00. He reminded the Council that they considered several options for this parking project last year, but the project has not moved forward since that time. He told Council that the option they chose last year would take away a significant among of grass, hence losing a large part of the park. He indicated that there were other options to consider. But, that the deadline was soon approaching in June 2023.

There was a discussion about the parking lot and the need to improve the existing lot. It was suggested that this project only included resurfacing. It would cost much more to enhance the existing parking lot.

Interim Town Manager Duncan suggested adding additional angled parking spaces to the current lot behind the Community Hall Building. He indicated that the grant was for stormwater improvements and the parking would be made of pervious material to improve stormwater runoff.

There was discussion about this item among Council and staff.

There was no public comment.

The Council gave consensus to move forward with adding additional angled parking spaces on 47th Avenue behind Community Hall.

There was a discussion about the amount the Town was paying for the water bill. It was decided that this item would be put on a future agenda to discuss further.

The Council briefly revisited the discussion about Town Council rules and procedures.

4. Imagine That Performance Project Report Acknowledgment (7.11.22 to 7.24.22)

Interim Town Manager Duncan indicated that this item was on the agenda if Council wanted to ask any questions. There was a discussion among Council and staff about the level of detail provided in the report. It was suggested that this type of detail may be important in hiring the next Town Manager.

There was a question regarding the change in the setting arrangement on the dais. Interim Attorney Johnston indicated that the presiding officer has that authority, as provided for in the charter. She conveyed that it would be appropriate to have a workshop on this topic related to rules and procedures.

5. Town Manager Recruitment

Interim Town Manager Duncan indicated that he put this item of the agenda to give some direction to staff.

Council indicated that the Out of Scope Report that was scheduled for the next meeting would be helpful in understanding the tasks that need to be complete and their corresponding timelines. It was determined that this report would help develop an appropriate job description for the Town Manager.

Council agreed that the duties of the Town Manager and Town Clerk needed to be defined more clearly. There was a discussion among Council and staff among how the Town Manager should report how he/she spends his time. There was continued discussion about this item.

There was a discussion about Imagine That Performance and if it was possible to reduce the hours.

Interim Town Manager Duncan explained the duties of the Imagine That Performance team. He indicated that task orders are starting to wind down but that other tasks would come up.

Interim Town Attorney Johnston indicated that some of the items that were being discussed had legal implications.

There was no public comment.

Council asked if Imagine That Performance could help with searching for a Town Manager. Interim Town Manager Duncan indicated that his firm doesn't operate in that space. But, he indicated that the team's opinions could be offered.

Interim Town Attorney Johnston advised on behalf of the Town Manager on how an Executive Search firm would function. She advised that it would be best to wait until the Out of Scope report was presented.

6. Tentative Agenda

Financial Consultant JP Murphy discussed the position that the Town finds itself in with regard to Boards and Committees and having difficulty in filling these positions. He indicated that there was difficulty finding qualified persons due to the size of the Town. He suggested that the Town Council look at considering a Special Magistrate to hear the appeals of the Town and the

applicant. He noted that the applicants can usually absorb the costs and that can be built into the fees.

The Interim Town Attorney explained the variance process and how difficult it is to fill boards and committees. She suggested that a Special Magistrate process is a better route and is more efficient.

There was continued discussion on the benefits and drawbacks on hiring a Special Magistrate or continuing on with your current methodology of filling boards and committees.

There was no public comment.

Council gave consensus to move forward with converting to a Special Magistrate process.

7. Budget Discussion

Financial Consultant JP Murphy indicated that he had worked with staff to find some reductions in the FY23 budget.

There was no public comment.

JP Murphy explained where changes were made from the last budget draft. There was continued discussion about the budget and ways to raise revenues in the future.

There was discussion about a fire assessment fee and offsetting the costs of fire service

There was ongoing discussion about the future costs and using reserves to balance the budget in the future.

F. Mayor/Council Comments

Councilmember Zemaitis indicated that the Hollins High School Choir would be performing at the Town's Christmas Tree Lighting Ceremony.

There was a discussion among Council and staff regarding the development of a Sponsorship Program.

Councilmember Noble brought up the Safe Streets Program with Forward Pinellas. She indicated that there were federal grants available for the Town.

G. Town Manager Comments

There were no comments made by the Town Manager.

H. Adjournment

Motion to adjourn the meeting was made by Councilmember Roberts
A second was made by Councilmember Zemaitis
All in favor
A motion to adjourn the meeting was passed

THE TOWN OF KENNETH CITY FLORIDA

Council Meeting Minutes

August 29, 2022

A. Call to Order

B. Moment of Silence by Mayor Howell and Pledge of Allegiance

C. Roll Call

Present were Councilmember Noble, Vice Mayor Cummings, Councilmember Zemaitis, Mayor Howell, Interim Town Manager Duncan, Interim Town Attorney Johnston, Councilmember Roberts was absent.

D. Presentation from Amber Smith from Southwest Florida Water Management District

Amber Smith from Southwest Florida Water Management District (SWFWMD) gave a presentation. She passed out some informational material to Council. She explained the purpose of SWFWMD and its structure. She discussed grant programs that the Town would be eligible for. Council and staff discussed which projects that the Town has in its Capital Improvement Plan that would be eligible for Cooperative Funding Initiative.

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

Tim Shoby, 4702 Lake Charles Drive

Mr. Shoby commented that there was no Town Manager update and that the newsletter had not been updated on the website. He also had concerns about RV parking.

F. Action Agenda

1. Execution of Attorney Contract

Interim Town Manager Duncan introduced this item. Interim Town Attorney recused herself from this item. The Interim Town Manager advised that he negotiated this contract to include items such as billing for one-to-one discussions. He indicated that he felt that there should not be a charge for that and that the Town Manager should not be afraid to pick up the phone.

The Interim Town Attorney explained the terms of the contract in terms of billing. She indicated that she encouraged dialogue and conversation. When it comes to

items that require litigation, she indicated that a fee could be discussed as she felt that the Town wouldn't want to expend regular attorney fees on major projects. The Interim Town Attorney went through the various fees. She went through various fees. There was discussion among Council and staff regarding fees. The Interim Town Manager indicated that when an item arises that is outside of the norm, there needed to be a discussion about how much that would cost.

There was no public comment.

A motion was made to approve contract with Weiss Serota and authorize the Mayor to execute the contract was made by Councilmember Noble
A second was made by Councilmember Zemaitis
All In favor
A motion to approve contract with Weiss Serota and authorize the Mayor to execute the contract was passed

2. Building/Permitting Services

Imagine That Performance Consultant Lisa Hendrickson gave a presentation about Building Development Services. She explained that the Town has a contract for Building Services with Pinellas Park that will expire this year. She described what other cities in Pinellas County do for Building Services. She indicated that the options for Council to consider were an interlocal agreement, hire an internal Building Official, or to advertise a request for proposal from an outsourced provider. She indicated the Town currently processed 39 permits per month on average. Mrs. Hendrickson described the benefits and drawbacks of each of the options. She discussed the idea of a piggyback contract with SafeBuilt from the City of Bushnell. Mrs. Hendrickson went through the benefits of using SafeBuilt.

Council asked questions about SafeBuilt services in terms of costs, level of service, software.

There was no public comment.

Motion to piggyback off Bushnell contract for Building Department Services with Safebuilt to negotiate less hours was made by Councilmember Zemaitis
A Second by Councilmember Noble
Motion to piggyback off Bushnell contract for Building Department Services with Safebuilt to negotiate less hours was passed

There was a brief conversation about service level and level of expectation for service. Staff indicated that they would begin negotiations with SafeBuilt for contractual Building Department services.

3. Out of Scope Report

Interim Town Manager Duncan introduced this item as a description of items that the Imagine That Team has identified as tasks that need to be completed but that are not included in the current scope of work. He indicated that all of the items on the list needed to be addressed but these things were provided to help prioritize how the Council would like to move forward.

Vice Mayor Cummings indicated that the felt that Town was moving in the correct direction financially and should focus on the stormwater fee and fire assessment fee.

Councilmember Noble indicated that she agreed with that and felt that the accounting system, Comprehensive Plan, and the collect of BTRs should be prioritized.

The Town Attorney said that recordkeeping is a real problem and that it could be costly if not resolved. There was a discussion about record keeping in the Town and what the Town needs going forward

Councilmember Noble said that recordkeeping should be the number one priority.

Councilmember Zemaitis said that she thought the focus should be on anything that generated revenue such as BTRs, stormwater fee, fire assessment, grants, document retention, Chapter 54, Comprehensive Plan, and the Personnel Manual.

There was a discussion about Code Enforcement and Chapter 162.

Councilmember Noble indicated that Strategic Planning was important when applying for grants.

The Interim Town Manager recommended Fund Balance Policy and filing of Town Manager's office or Town Clerk's office as important tasks.

There was a discussion about improving the Town's website between Council and staff.

There was a discussion with the Interim Town Attorney and Council regarding updating the Codes of Ordinances

There was no public comment.

4. Continued Budget Discussions

Financial Consultant JP Murphy indicated that he has been going through revenues and expenses throughout the current year. He estimated that the Town would be looking at a surplus of $343,000 . He indicated that only $138,00 of reserves had been used for the current year.

Councilmember Zemaitis asked if Council would consider putting a Fund Balance Policy in place.

There was a discussion about the appropriate level of fund balance.

Interim Town Manager Duncan indicated that he would like everyone to approve the budget and reach compromise. There was discussion between Council and staff regarding the use of reserve to help balance budget

There was a discussion about the Police Department in relation to the costs. There was a discussion among Council members about where they can cut from the budget

Councilmember Zemaitis suggested not giving raises for the entire year to help manage the budget.

Council have consensus to bring back a Fund Balance Policy at the September 14th Council meeting.

Robert Arrison, 6048 45th Avenue N

Mr. Arrison felt there was a need to raise taxes and the Town should consider it.

5. Imagine That Performance Report (7.25.22 to 8.7.22)

Interim Town Manager Duncan introduced this item. He indicated that his item was on the agenda if the Council wanted to have any conversation about the actions in the report. He indicated that he was including the consultant reports for as much transparency as possible.

The Mayor and Council thanked the Imagine That Performance team for their professionalism and setting a good foundation for the Town's future.

There was no public comment

G. Mayor/Council Comments

There were no comments from the Mayor and Council.

Interim Town Manager Duncan thanked the Council and felt that it was privilege to serve in the capacity of Town Manager. He was appreciative of the Council giving his team the opportunity to demonstrate what they can do. He also thanked to Town staff for their support.

Financial Consultant JP Murphy have an update on the credit card revenues and how it was being handled.

The Town Attorney thanked the Council for approving the contract for legal services. She indicated that she would like to hear from Council and was available to meet with them.

H. Adjournment

A motion to adjourn the meeting was made by Councilmember Zemaitis
A second was made by Vice Mayor Cummings
All inf favor
Meeting was adjourned

Kenneth City Police Department Stats

	Service Summary				Arrests			Traffic			Crime Prevention & Outreach					
Month/ 2022	Calls for service	Reports + Supplements	AOA	Alarm	SAO Referals	APAD Arrests	Arrests / NTA	Crash Investigations	Traffic Warnings	Traffic Citations	ORD Citation	ORD Notice	Business & Residential Area Checks	Thief / Watch Programs	Community Contact/ Assist Citizen	Directed Patrol
January	73	107	6	10	4	0	7	8	36	14	N/A	N/A	5422	296	221	571
February	74	110	8	5	1	0	9	11	38	15	N/A	N/A	3416	264	225	452
March	79	120	8	12	4	0	11	11	38	17	N/A	N/A	3050	361	243	470
April	59	106	8	7	1	0	3	17	27	13	N/A	N/A	2971	314	181	335
May	78	136	7	7	3	0	6	16	88	32	N/A	N/A	3277	322	173	361
June	80	110	7	10	2	0	5	8	52	11	N/A	N/A	2741	229	194	185
July	79	111	9	5	4	0	12	11	64	21	N/A	N/A	2079	258	140	139
August	74	109	16	7	3	0	9	11	72	8	0	103	2597	252	144	214
September																
October																
November																
December																
Yearly Totals	596	909	69	63	22	0	62	93	415	131	0	103	25553	2296	1521	2727

Reports and Supplements include FIR, Incident, and Offense Reports.
Stats consist of those who are full time, assigned to light duty, and Reserve.
Those who have additional assignments in patrol within the agency are reported in additional documents: Detective Gibson (CIS), Ofc Diaz Leon (Accreditation), Sgt Izrailov (Community Policing/Code Compliance).

This report does NOT reflect all the work or activity completed by the members of this Agency. It provides a snapshot of activity in selected areas identified by month, per calendar year. The areas choosen are those which are often asked about or requested. Data Sources: TriTech CAD, Visinet, ACISS Web, PCSONET Custom Query , TRACS , and daily reports. Tabulated by EP and LB

Volunteer hours running total for the year is 467 hours. These hours are donated to the Town of Kenneth City by 5 volunteers and 5 Reserve Officers.

KCPD Monthly Stats August 2022
Detective S. Gibson

Number of cases started with: 24, with 4 more waiting to be assigned
Number of cases ended with: 24, with 4 more waiting to be assigned

New cases assigned for the month

FELONY	2
MISDEMEANOR	
NON-CRIMINAL	2

Case dispositions

INACTIVATED	1
CLOSED WITH MISDEMEANOR ARREST	
CLOSED WITH FELONY ARREST	
CLOSED OTHER	3
CLOSED SAO REFERRAL	1
CLEARED WITH WAIVER	

Other Activity

SURVEILLANCES	9
PHOTOPACKS	
EVIDENCE STATUS REQUESTS	
INITIAL REPORTS	
SUPPLEMENTS	11
WARRANTS	
TOUCH DNA PROCESSING / BUCCALS	
SUSPECTS RESULTING FROM TOUCH DNA	
OTHER: CCTV FOOTAGE, CELL TRACKING, D/L	
SUBPOENAS	2
JAIL RECORDINGS	14
REPORTS REVIEWED	13
CONTACT ATTEMPTS	9
INTERVIEWS	6
TRANSPORTING PROPERTY/EVIDENCE	5
RECOVERED STOLEN PROPERTY	12
BOLOS	
APADS	

KCPD Community Policing overview

August, 2022

Sergeant Andy Izrailov, Supervisor, COMMUNITY POLICING

During the Month of August, "Moms against drugs" event was held at James P. Ernst Park. Approximately 40 to 50 people attended and enjoyed the event. The Police Department attended and spoke about NARCAN and our Operation Medicine Cabinet Program.

Upcoming community policing event is "Trunk or treat" during the month of October. Officers have been patrolling the town on mountain bikes and the Polaris patrol vehicle, as time permits. This was well received by numerous town residents. Officers will conduct additional patrols on mountain bikes.

The Police Department continues to maintain Operation Medicine Cabinet, which allows residents to drop off old or unwanted prescription medication for safe disposal.

The police department conducted numerous code compliance investigations. Sgt. Andy Izrailov and other department officers investigated town code violations. Officer Mark McKenney conducted several city ordinance violation sweeps, resulting in numerous ordinance violation warnings.

Officers continued to conduct numerous Town business area patrols, for ongoing homeless subject complaints. The goal still is to provide a safe alternative for the homeless subjects, such as Safe Harbor and Pinellas Hope, as well as other resources, to create a positive resolution for everyone. Officers continued to conduct directed patrol of all Town parks and Town Hall for suspicious activity/persons.

All Town officers have been conducting traffic stops to educate drivers on traffic infractions and traffic safety issues. Further, the agency deterrent vehicle (ghost car) has been placed at numerous business/roadway locations throughout the

Town to deter traffic violations/criminal activity. Town residents and local businesses are supportive of the ghost car placement and we continue to receive positive feedback.

Further, officers on midnight shift placed *Third Watch* notices throughout the Town as they checked closed business locations after hours. Officers conducted *House Checks* as requested by homeowners whose property was unattended. Officers continue to be active in the community, by making citizen contacts, handing out police stickers, coloring books, and bicycle lights.

City of
PINELLAS PARK, FLORIDA
PINELLAS PARK FIRE DEPARTMENT
11350 43RD STREET NORTH, CLEARWATER, FL 33762
TEL 727-369-5803, FAX 727-369-5785

FIRE DEPARTMENT REPORT

KENNETH CITY COUNCIL MEETING
September 14, 2022

For the month of August 2022, the Fire, EMS and Life Safety activities break down as follows:

RESPONSES IN KENNETH CITY

TYPE OF RESPONSE	MONTH	YEAR TO DATE	
	August	2022	2021
MEDICAL	137	1135	1030
VEHICLE COLLISION	2	34	32
FIRE RELATED CALLS	9	79	51
TOTAL RESPONSES	**148**	**1248**	**1113**

ENGINE 16 RESPONSES

TYPE OF RESPONSE	IN KENNETH CITY			OUTSIDE KENNETH CITY			TOTAL RESPONSES		
	MONTH	YEAR TO DATE		MONTH	YEAR TO DATE		MONTH	YEAR TO DATE	
	August	2022	2021	August	2022	2021	August	2022	2021
MEDICAL	36	356	326	64	426	316	106	788	642
VEHICLE COLLISION	1	20	15	23	168	138	21	185	153
FIRE RELATED CALLS	7	61	36	33	221	324	32	274	360
TOTAL RESPONSES	**44**	**437**	**377**	**120**	**815**	**1,075**	**159**	**1,247**	**1,155**

LIFE SAFETY MANAGEMENT SERVICES

TYPE OF SERVICE PERFORMED	MONTH	YEAR TO DATE	
	August	2022	2021
INSPECTIONS	3	133	209
FIRE ALARMS	5	40	20
PLANS REVIEW	5	36	4
SMOKE ALARMS INSTALLED	0	23	16
PUBLIC EDUCATION PROGRAMS	0	0	5
PROGRAM ATTENDANCE	0	0	63

Respectfully submitted,

Brett Schlatterer

Brett Schlatterer, Fire Chief

Agenda Memo

To: Kenneth City Town Council

From: Town Manager

Date: 09/9/2022

Subject: Resolution 2022-04 for Tentative Millage Rate

Summary:

At the meeting of July 21, 2022, Town Council of the Town of Kenneth City adopted the proposed millage rate of 5.4373 mills. Resolution 2022-04 adopts the tentative 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 2022-04.

RESOLUTION NO. 2022-04

A RESOLUTION OF THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, ADOPTING THE TENTATIVE 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; REAFFIRMING THE SECOND PUBLIC BUDGET TO SET THE FINAL MILLAGE RATE ON SEPTEMBER 29, 2022, AT 6:30 P.M.; AND PROVIDING FOR AN EFFECTIVE DATE.

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, the Town Administration is proposing the adoption of a 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 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 second and final public budget hearing to set the final millage rate will be on September 29, 2022 at 6:30 P.M.

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. Tentative Millage. The tentative 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 14th day of September, 2022.

ROBERT J. HOWELL
MAYOR

ATTEST:

JOCILYN MARTINEZ
INTERIM TOWN CLERK

APPROVED AS TO FORM:

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

FLORIDA DEPARTMENT OF REVENUE

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CERTIFICATION OF TAXABLE VALUE

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 *(Line 1 plus Line 2 plus Line 3)*	$ 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 *(Line 4 minus Line 5)*	$ 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	☐ YES	☑ 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, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 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 *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	5.4374	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 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 *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 0		(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 1,167,097		(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 0		(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 239,813,785		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	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 *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 1,308,363		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$	1,167,097	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	4.8667	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$	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. *(The sum of Line 18 from all DR-420 forms)*	$	1,308,363	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	5.4373	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*		11.72 %	(27)

First public budget hearing	Date :	Time :	Place :
	9/14/2022	6:30 PM EST	Town of Kenneth City Community Hall, 4600 58th Street North, Kenneth City, FL 33709

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer : 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

Instructions on page 3

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 : **2022**	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?	☐ Yes	☐ No	(1)

IF YES, STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.8667	per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from ***2021***, 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)

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	$ 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)

Calculate maximum millage levy

11.	Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)***	4.8667	per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)***	**1.0613**		(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.	**Minimum vote required to levy adopted millage:** (Check one)			(16)

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ 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. ***Enter Line 15 on Line 17.***

☐ 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. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

17.	The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).***	5.1650	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 ***(Line 15 multiplied by Line 18, divided by 1,000).***	$ 0	(19)
20.	Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).***	$ 1,242,841	(20)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP ***STOP HERE. SIGN AND SUBMIT.***

21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)***	$ 0	(21)
22.	Total current year adopted taxes ***(Line 19 plus Line 21).***	$ 0	(22)
	Total Maximum Taxes		
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).***	$ 0	(23)
24.	Total taxes at maximum millage rate ***(Line 20 plus Line 23).***	$ 1,242,841	(24)
	Total Maximum Versus Total Taxes Levied		
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)	☐ YES ☑ NO	(25)

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
Signature of Chief Administrative Officer :		Date :
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.

Instructions on page 3

MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE
INSTRUCTIONS

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: **2022**	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?	☐ Yes	☑ No	(1)

IF YES, STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.8667	per $1,000	(2)
3.	Prior year maximum millage rate with a majority vote from ***2021*** 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)

If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.

Adjust rolled-back rate based on prior year majority-vote maximum millage rate

5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	$ 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)

Calculate maximum millage levy

11.	Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)***	4.8667	per $1,000	(11)
12.	Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)***		**1.0613**	(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.	**Minimum vote required to levy proposed millage:** (Check one)			(16)

☐ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☑ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the proposed rate. ***Enter Line 15 on Line 17.***

17.	The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16)***	5.4373	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

19.	Current year proposed taxes ***(Line 15 multiplied by Line 18, divided by 1,000)***	$ 1,308,363	(19)
20.	Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000)***	$ 1,308,363	(20)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP ***STOP HERE. SIGN AND SUBMIT.***

21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM-P)***	$ 0	(21)
22.	Total current year proposed taxes ***(Line 19 plus Line 21)***	$ 1,308,363	(22)

Total Maximum Taxes

23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM-P)***	$ 0	(23)
24.	Total taxes at maximum millage rate ***(Line 20 plus Line 23)***	$ 1,308,363	(24)

Total Maximum Versus Total Taxes Levied

25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☑ YES ☐ NO	(25)

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :
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

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.

Instructions on page 3

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS

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.

Reset Form | Print Form

CERTIFICATION OF FINAL TAXABLE VALUE

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? ☐ Yes ☐ No
Principal Authority : TOWN OF KENNETH CITY		Check type : ☐ School District ☐ County ☑ Municipality ☐ Independent Special District ☐ Water Management District
Taxing Authority : TOWN OF KENNETH CITY		Check type : ☑ Principal Authority ☐ MSTU ☐ Dependent Special District ☐ 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 *(Line 2 divided by Line 1, minus 1, multiplied by 100)*	-100.00 %	(3)

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

SIGN HERE	***Property Appraiser Certification***	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.***

Continued on page 2

Taxing Authority :	DR-422 R. 5/13 Page 2

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)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) *(Line 5 divided by Line 2 multiplied by 1,000)*	0.0000 per $1000	(6)

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 *(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)*	$ 0	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) *(Line 7 divided by Line 2, multiplied by 1,000)*	0.0000 per $1000	(8)

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :		Date :
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

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

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

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

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.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (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.

Multi-county and water management districts must complete a separate DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at
http://dor.myflorida.com/dor/property/trim

Reset Form | Print Form

CERTIFICATION OF FINAL TAXABLE VALUE

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? ☐ Yes ☐ No
Principal Authority : TOWN OF KENNETH CITY		Check type : ☐ School District ☐ County ☑ Municipality ☐ Independent Special District ☐ Water Management District
Taxing Authority : TOWN OF KENNETH CITY		Check type : ☑ Principal Authority ☐ MSTU ☐ Dependent Special District ☐ 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 *(Line 2 divided by Line 1, minus 1, multiplied by 100)*	-100.00 %	(3)

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

SIGN HERE	***Property Appraiser Certification***	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	
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		0.0000		
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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.***

Continued on page 2

Taxing Authority :	DR-422 R. 5/13 Page 2

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5.	Unadjusted gross ad valorem proceeds *(Line 1 multiplied by Line 4a, 4e, or 4f as applicable , divided by 1,000)*	$ 0	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) *(Line 5 divided by Line 2 multiplied by 1,000)*	0.0000 per $1000	(6)

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 *(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)*	$ 0	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) *(Line 7 divided by Line 2, multiplied by 1,000)*	0.0000 per $1000	(8)

SIGN HERE

Taxing Authority Certification

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

Signature of Chief Administrative Officer :		Date :
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

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

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All TRIM forms for taxing authorities are available on our website at
http://dor.myflorida.com/dor/property/trim

BUDGET SUMMARY
TOWN OF KENNETH CITY, FLORIDA
FISCAL YEAR 2022 - 2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF KENNETH CITY ARE 23.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

Millage Per $1,000
General Fund - 5.4373
Voted Debt - 0.0000

ESTIMATED REVENUES:	Millage Per $1000	GENERAL FUND	CAPITAL PROJECTS FUND	ARPA FUND	TOTAL BUDGET
Ad Valorem Taxes	**5.4373**	1,269,100	-	-	1,269,100
Franchise Fees		406,400	-	-	406,400
Public Service Taxes		442,000	-	-	442,000
Licenses & Permits		227,950	-	-	227,950
Intergovernmental Revenue		724,700	742,924	-	1,467,624
Fines & Fees		11,000	-	-	11,000
Interest Earnings		16,000	-	-	16,000
Rental Income		3,000	-	-	3,000
Miscellaneous		15,850	-	-	15,850
TOTAL REVENUE		3,116,000	742,924	-	3,858,924
Transfers In		-	$ 417,500	-	$ 417,500
Fund Balances / Reserves / Net Assets		66,875	30,076	825,000	921,951
TOTAL REVENUE, TRANSFERS & BALANCES		**$ 3,182,875**	**$ 1,190,500**	**$ 825,000**	**$ 5,198,375**
ESTIMATED EXPENDITURES:					
General Government		690,800	70,000	320,000	1,080,800
Public Safety - Law Enforcement		1,659,575	148,000	22,500	1,830,075
Public Safety - Fire Control		319,300	-	65,000	384,300
Building / Permitting Services		95,300	-	-	95,300
Public Works		397,650	682,500	-	1,080,150
Culture & Recreation		20,250	290,000		310,250
TOTAL EXPENDITURES		3,182,875	1,190,500	407,500	4,780,875
Transfers Out	-			417,500	417,500
Fund Balances / Reserves / Net Assets		-	-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		**$ 3,182,875**	**$ 1,190,500**	**$ 825,000**	**$ 5,198,375**

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

Agenda Memo

To: Kenneth City Town Council

From: Town Manager

Date: 09/9/2022

Subject: Resolution 2022-05 First Reading of Budget

Summary:

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

Proposed Recommendation:

Council to approve Resolution 2022-05.

RESOLUTION NO. 2022-05

A RESOLUTION OF THE TOWN COUNCIL OF KENNETH CITY, FLORIDA, ADOPTING THE TENTATIVE 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 58th Street North, Kenneth City, Florida as required by Chapter 200 of the Florida Statutes; and

WHEREAS, the second public hearing scheduled for September 29, 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 Budget as it deemed appropriate, considered the comments of the public regarding the Proposed Budget, 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 Tentative 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 tentatively adopted (First Hearing), subject to amendments and final adoption (Second Hearing), as provided by Section 200.065, Florida Statutes. The Final Public Hearing to adopt the budget for the Fiscal Year commencing October 1, 2022, through September 30, 2023, is hereby set for September 29, 2022, at 6:30 P.M. in the Community Hall, 4600 58th Street North, Kenneth City, Florida.

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 Tow 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 14th day of September, 2022.

ROBERT J. HOWELL
MAYOR

ATTEST:

JOCILYN MARTINEZ
INTERIM TOWN CLERK

APPROVED AS TO FORM:

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

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

DRAFT FOR FIRST BUDGET HEARING

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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 | 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.

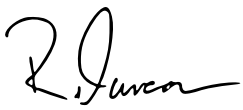
The FY 2023 Budget includes a plan that outlines the utilization of American Rescue Plan Act (ARPA) funding, including investments in stormwater projects, park improvements, technology enhancements to reduce operational expenses, and continued utilization of external resources to drive further diversification of revenue, increase grant opportunities and improve efficiencies of the organization.Additional revenue streams have been discussed for inclusion in next year's budger, including pursing grants, a stormwater fee, a utility fee, and a fire assesment 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	Council Member	Mayor	Vice-Mayor	Council Member
Bonnie Noble	Barbara Roberts	Robert Howell	Kyle Cummings	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 October1, 2022. The Town of Kenneth City provides a full range of services normally associated with amunicipality, 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 goverments to provide its citizens with water, sewer and fire supression 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:

2022 Total Taxable Value = $240,627,424 / 1000 * 5.4373 (Town Proposed Millage)

= $1,308,363 (Maximum Ad Valorem Tax Revenue)

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:

Maximum Ad Valorem Tax Revenue = $1,308,363 x 0.97 (97%) = $1,269,113 (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 1st.

PROGRAMMATIC BUDGETING

Fiscal year 2023 marks a transition to the style of programmatic budgeting, alsoknown 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 where asked to identify borad 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 Belleair 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

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

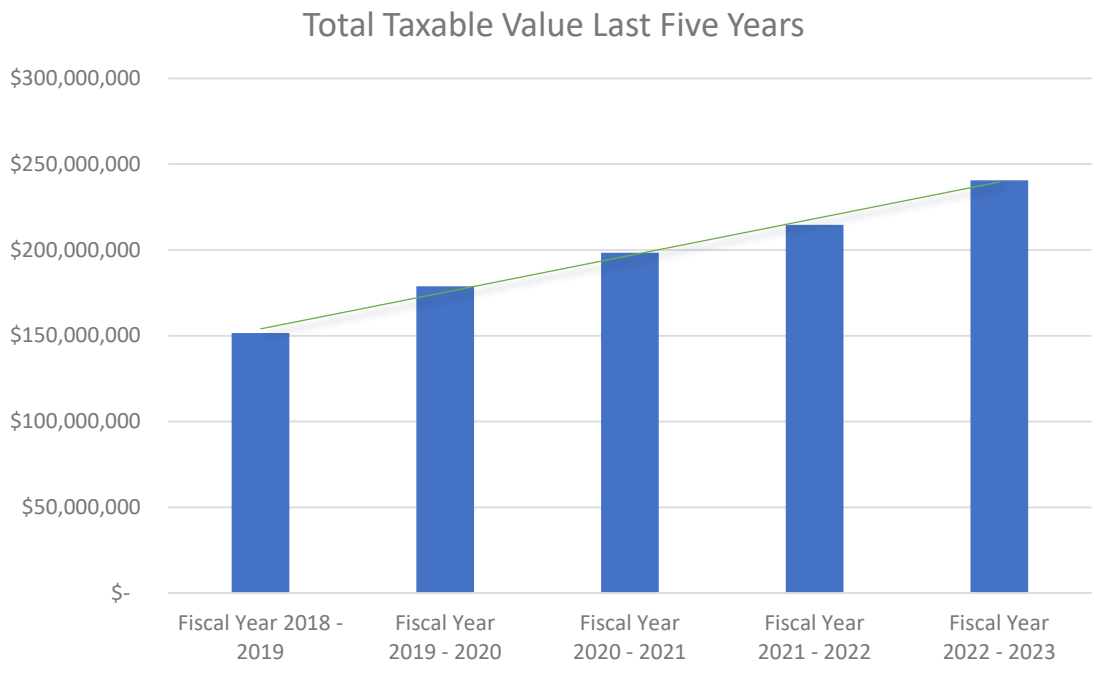
Trend Analysis of Taxable Values:

Gross Taxable Values

Fiscal Year 2018 - 2019	Fiscal Year 2019 - 2020	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023
$ 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



BUDGET CALENDAR

Monday, April 18, 2022: Departmental budgets get distributed
Wednesday, May 11, 2022: Planned Budget Workshop (Not Held)
Wednesday, June 1, 2022: Pinellas County Property Appraiser delivers estimate of taxable value to taxing authorities
Monday, June 13, 2002: Imagine That Performance is engaged to provide services to the Town
Friday, July 1, 2022: Pinellas County Property Appraiser delivers Certification of Taxable Value (DR-420) to taxing authorities
Wednesday, July 13, 2022: Revenue Discussions by Imagine That Performance during Town Council Meeting
Thursday, July 21, 2022: Special Meeting to include Budget Discussion and Setting Maximum Millage Rate
July 24 – 30, 2022: Imagine That Performance to hold budget review meetings with individual Council Members
Wednesday, August 3, 2022: 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)
Wednesday, August 3, 2022: Budget Workshop and delivery of Draft Budget to Town Council
Monday, August 22, 2022: TRIM notices mailed by Pinellas County
Wednesday, September 14, 2022: First Public Hearing on Proposed Budget, Millage Rate, and Capital Plan at
Sunday, September 25, 2022: 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)
Thursday, September 29, 2022: Final Public Hearing on Proposed Budget & Millage Rate (adopt final millage rate and budget) - 6:30 PM Community Hall
Friday, September 30, 2022: Budget from Final Public Hearing posted on Town website
Friday, September 30, 2022: Town Clerk to provide final millage rate Resolution to Property Appraiser and Tax Collector (within 3 days of adoption)
Saturday, October 1, 2022: Effective date of Fiscal Year 2022 - 2023 budget
Monday, October 3, 2022: Property Appraiser delivers DR-422, Final Taxable Value Certification, to taxing authorities
Thursday, October 6, 2022: Town Clerk to return completed DR-422 to Pinellas County Property Appraiser and a copy to the State of Florida
Monday, October 10, 2022: Submit completed TRIM Compliance Package to the State of Florida (within 30 days of final public hearing)
Friday, October 14, 2022: Annual budget posted to City website

General Fund

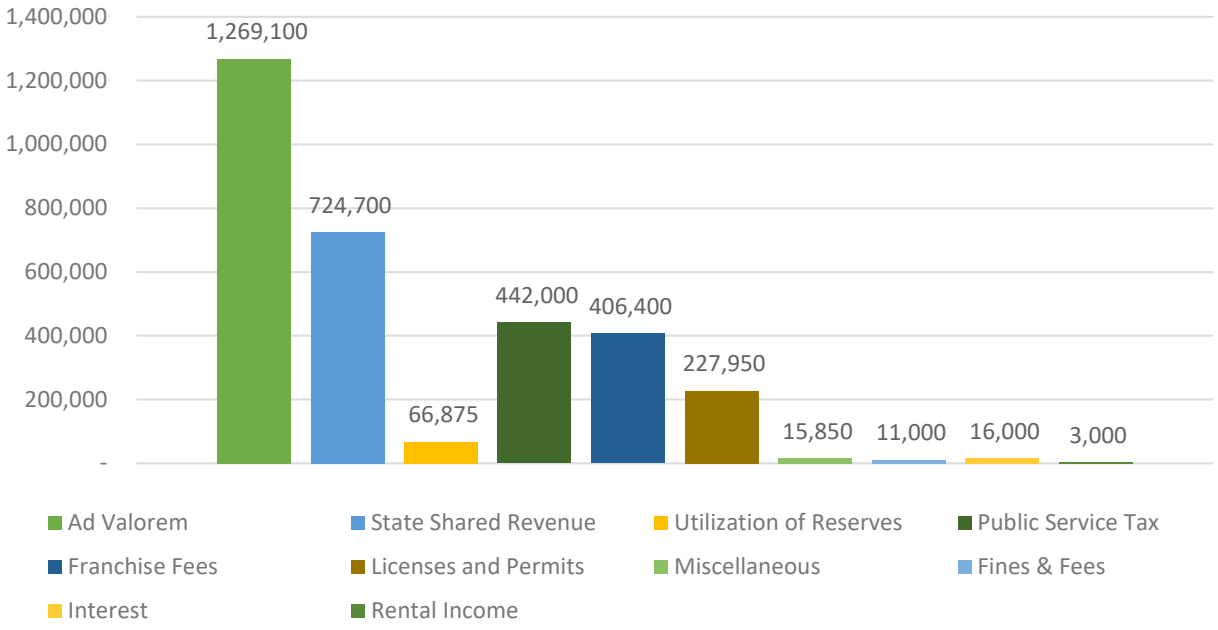
TOWN OF KENNETH CITY
GENERAL FUND OVERVIEW
GENERAL FUND - 001
FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023

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%
TOTAL FUND REVENUES	**2,929,362**	**3,194,180**	**3,182,875**	**-0.4%**

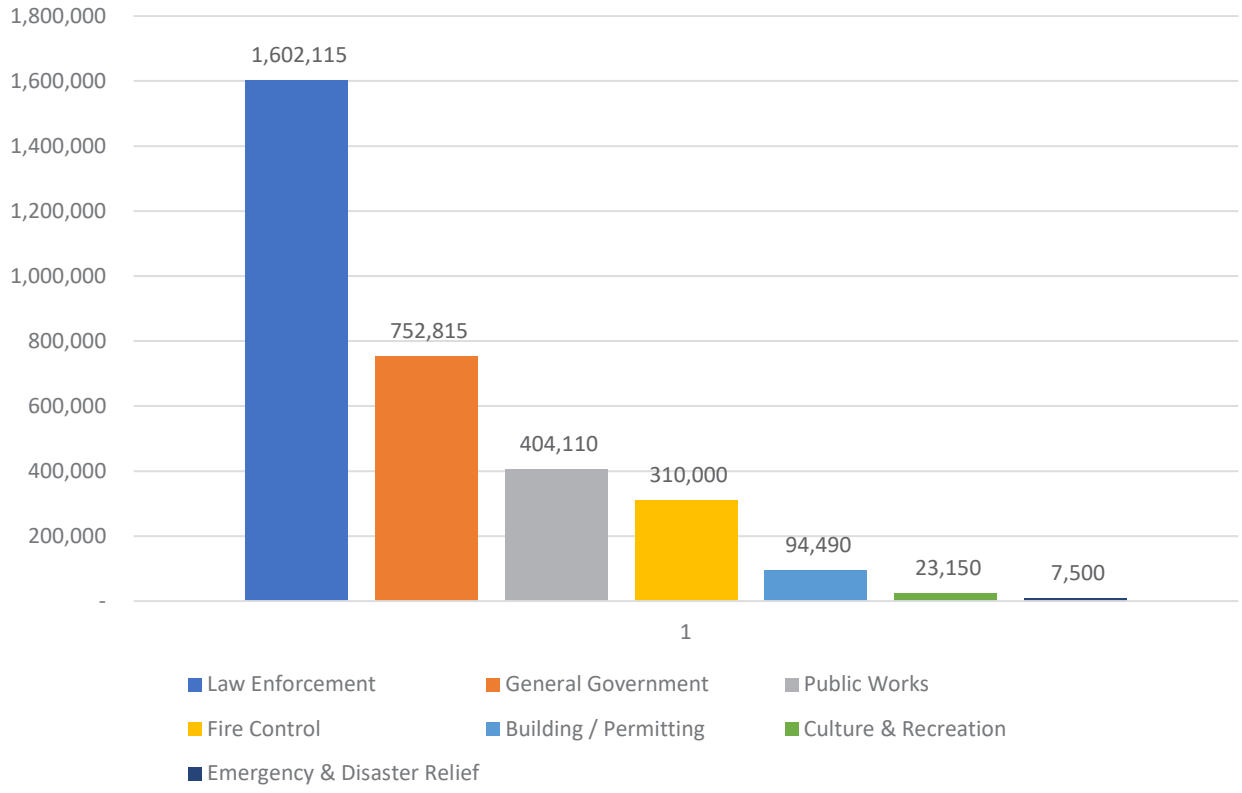
GENERAL FUND EXPENDITURES	FY 20/21 Actual	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
GENERAL GOVERNMENT	812,839	752,815	685,800	-8.9%
PUBLIC SAFETY - LAW ENFORCEMENT	1,517,438	1,602,115	1,659,575	3.6%
PUBLIC SAFETY - FIRE CONTROL	270,563	310,000	319,300	3.0%
BUILDING / PERMITTING SERVICES	93,910	94,490	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%
TOTAL FUND EXPENDITURE	**3,024,810**	**3,194,180**	**3,182,875**	**-0.4%**

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)	**$**	**-**	**$**	**-**

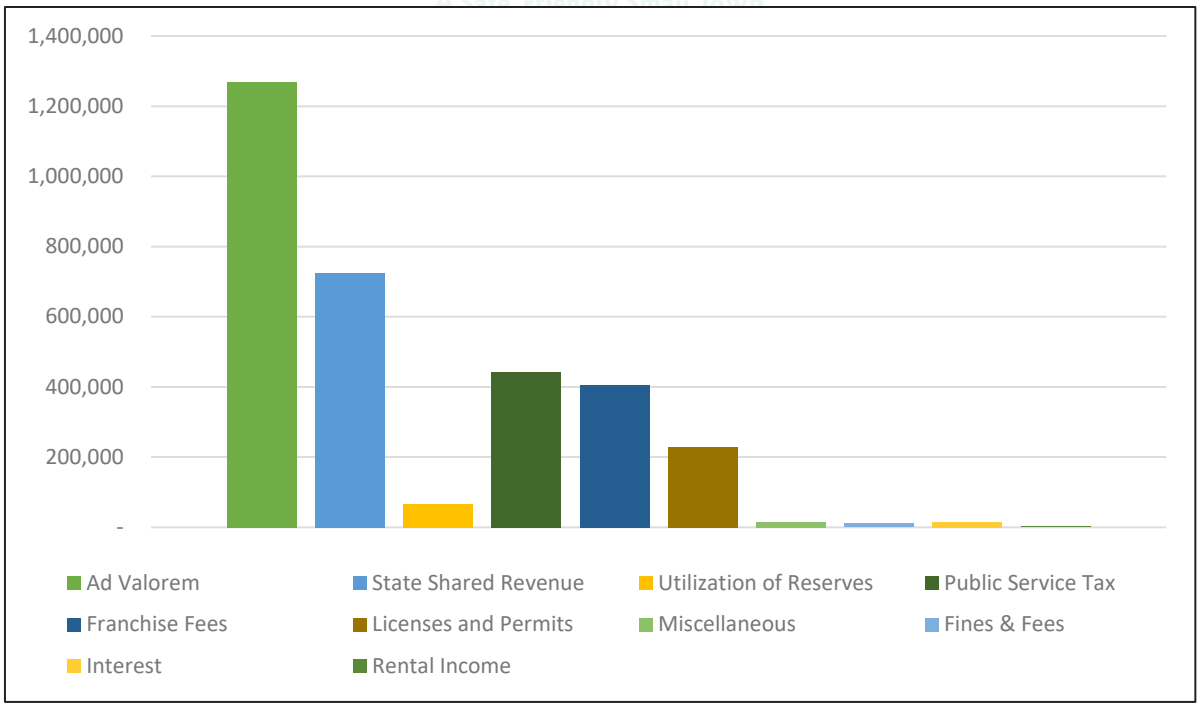
Revenue By Type		21-22 Original Budget		22-23 Recommended
BTRS	$	75,000.00	$	75,000.00
Donations	$	1,200.00	$	1,200.00
Fines	$	6,000.00	$	6,000.00
Franchise Fees	$	284,400.00	$	306,400.00
Grants	$	6,725.00	$	7,800.00
Interest	$	8,000.00	$	16,000.00
Misc	$	18,890.00	$	18,900.00
Permits	$	82,200.00	$	156,200.00
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	$	-	$	-
Grand Total	**$**	**3,194,180.00**	**$**	**3,182,875.00**

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
Grand Total	**$3,194,180.00**	**$3,182,875.00**

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%
TOTAL FUND REVENUES	**2,889,146**	**3,106,931**	**3,182,875**	**2.44%**



TOWN OF KENNETH CITY
GENERAL FUND REVENUES
GENERAL FUND - 001
FY 2022-2023 | OCTOBER 1, 2022 - SEPTEMBER 30, 2023

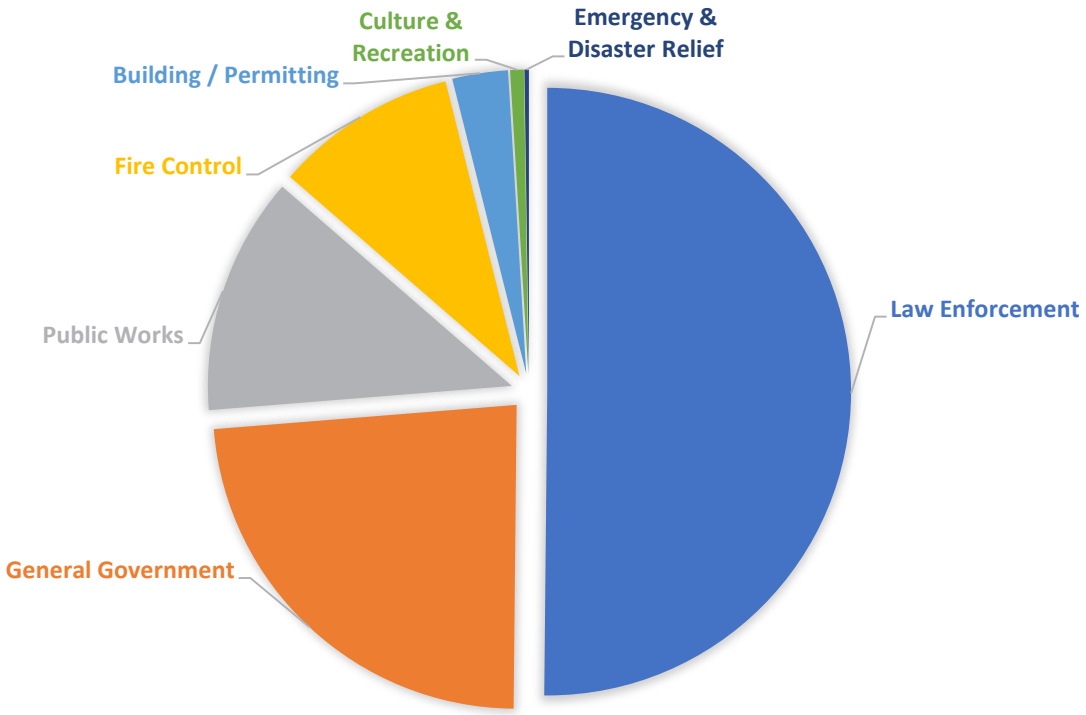
ACCOUNT	GENERAL FUND REVENUES	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
	AD VALOREM	**1,044,665**	**1,121,550**	**1,269,100**	**13.2%**
001.000.000.311.000	Ad Valorem	1,044,255	1,121,200	1,269,100	13.2%
001.000.000.311.200	Ad Valorem (Delinquent)	410	350	-	-100.0%
	FRANCHISE FEES	**389,744**	**372,400**	**406,400**	**9.1%**
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%
	PUBLIC SERVICE TAX	**452,006**	**399,000**	**442,000**	**10.8%**
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%
	LICENSE AND PERMITS	**106,907**	**153,950**	**227,950**	**48.1%**
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%
	STATE SHARED REVENUES	**696,066**	**635,925**	**724,700**	**14.0%**
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%
	FINES AND FEES	**26,397**	**11,000**	**11,000**	**0.0%**
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%
	INTEREST EARNINGS	**2,141**	**8,000**	**16,000**	**100.0%**
001.000.000.361.100	Interest Earnings	2,141	8,000	16,000	100.0%
	RENTAL INCOME	**2,572**	**3,000**	**3,000**	**0.0%**
001.000.000.362.000	Hall Rental	2,572	3,000	3,000	0.0%
	MISCELLANEOUS	**23,798**	**15,840**	**15,850**	**0.1%**
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%
	UTILIZATION OF RESERVES	**-**	**473,515**	**66,875**	**-85.9%**
001.000.000.389.000	Use of Prior Years' Fund Balance	-	473,515	66,875	-85.9%
	TOTAL REVENUES	**2,744,294**	**3,194,180**	**3,182,875**	**-0.4%**

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%
TOTAL FUND EXPENDITURES	**3,024,810**	**3,194,180**	**3,182,875**	-0.4%

FY 2023 GENERAL FUND EXPENSE BY DEPARTMENT



General Government: Administration

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 (%)
PERSONNEL SERVICES					
	LEGISLATIVE (COUNCIL)	**15,159**	**15,550**	**15,500**	**-0.3%**
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%
	EXECUTIVE (MAYOR)	**6,316**	**6,515**	**6,460**	**-0.8%**
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%
	ADMINISTRATIVE	**296,111**	**331,000**	**242,140**	**-26.8%**
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%
	FINANCIAL	**55,925**	**67,200**	**45,000**	**-33.0%**
001.000.513.912.300	Accountant	55,925	67,200	45,000	-33.0%
	OTHER GENERAL GOVERNMENT	**59,177**	**63,605**	**73,140**	**15.0%**
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%
TOTAL PERSONNEL		**432,688**	**483,870**	**382,240**	**-21.0%**
OPERATING SERVICES					
				-	
	LEGAL COUNSEL	**122,923**	**63,000**	**75,500**	**19.8%**
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%
				-	
	PLANNING AND ZONING	**12,327**	**18,000**	**12,500**	**-30.6%**
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%
				-	
	STAFF ENHANCEMENT	**8,858**	**8,400**	**9,700**	**15.5%**
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%

KENNETH CITY FLORIDA Est. 1957 A Safe, Friendly Small Town

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 (%)
	COMMUNICATIONS	**13,263**	**17,750**	**14,900**	**-16.1%**
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%
	REPAIRS AND MAINTENANCE	**14,034**	**13,600**	**22,300**	**64.0%**
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%
	OPERATING EXPENSES	**208,429**	**145,995**	**167,360**	**14.6%**
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%
	UNIFORMS AND GEAR	**316**	**200**	**300**	**50.0%**
001.000.519.952.300	Uniforms and Gear	316	200	300	50.0%
TOTAL OPERATING		**380,151**	**266,945**	**302,560**	**13.3%**
CAPITAL OUTLAY					
	OFFICE EQUIPMENT	**-**	**2,000**	**1,000**	**-50.0%**
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%
TOTAL CAPITAL OUTLAY		**-**	**2,000**	**1,000**	**-50.0%**

TOTAL EXPENDITURES BY FUNCTION	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	BUDGETED CHANGE (%)
PERSONNEL SERVICES	**432,688**	**483,870**	**382,240**	**-21.0%**
OPERATING SERVICES	**380,151**	**266,945**	**302,560**	**13.3%**
CAPITAL OUTLAY	**-**	**2,000**	**1,000**	**-50.0%**
TOTAL EXPENDITURES	**812,839**	**752,815**	**685,800**	**-8.9%**

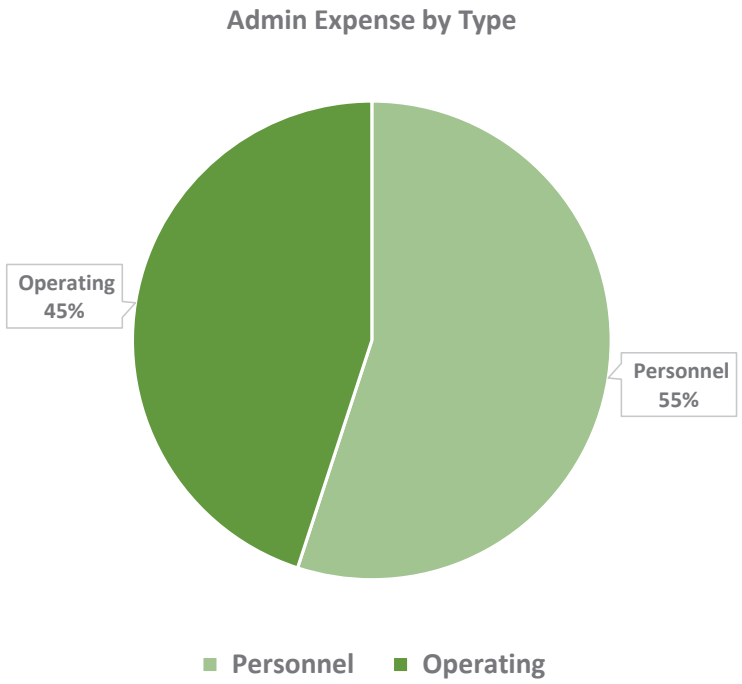
KENNETH CITY FLORIDA Est. 1957 A Safe, Friendly Small Town

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)**



General Government as Converted to Admininstration 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 Admininstration 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

KENNETH CITY FLORIDA Est. 1957 A Safe, Friendly Small Town

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
Personnel Total			**$274,984.72**	**$310,933.46**	**$316,853.59**	**$387,943.20**	**$422,740.00**	**$309,100.00**
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**

Public Safety: Law Enforcement

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 (%)
PERSONNEL SERVICES					
	PUBLIC SAFETY PERSONNEL	**1,338,432**	**1,409,235**	**1,470,375**	**4.3%**
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%
TOTAL PERSONNEL		**1,338,432**	**1,409,235**	**1,470,375**	**5.3%**
OPERATING SERVICES					
	STAFF ENHANCEMENT	**12,281**	**13,900**	**19,000**	**36.7%**
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%
	COMMUNICATIONS	**8,719**	**16,000**	**16,000**	**0.0%**
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%
	REPAIRS AND MAINTENANCE	**45,853**	**36,000**	**36,000**	**0.0%**
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 (%)
	OPERATING EXPENSES	**94,147**	**85,130**	**100,300**	**17.8%**
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%
	UNIFORMS AND GEAR	**18,007**	**21,050**	**17,600**	**-16.4%**
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%
TOTAL OPERATING		**179,006**	**172,080**	**188,900**	**-3.9%**
CAPITAL OUTLAY					
	OFFICE EQUIPMENT	**-**	**300**	**300**	**0.0%**
001.000.521.964.000	Office and Building Equipment	-	300	300	0.0%
	OTHER NEW EQUIPMENT	**-**	**20,500**	**-**	**-100.0%**
001.000.521.964.300	Other New Equipment	-	20,500	-	-100.0%
TOTAL CAPITAL OUTLAY		**-**	**20,800**	**300**	**-98.6%**

TOTAL EXPENDITURES BY FUNCTION	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
PERSONNEL SERVICES	**1,338,432**	**1,409,235**	**1,470,375**	**4.3%**
OPERATING SERVICES	**179,006**	**172,080**	**188,900**	**9.8%**
CAPITAL OUTLAY	**-**	**20,800**	**300**	**-98.6%**
TOTAL EXPENDITURES	**1,517,438**	**1,602,115**	**1,659,575**	**3.6%**

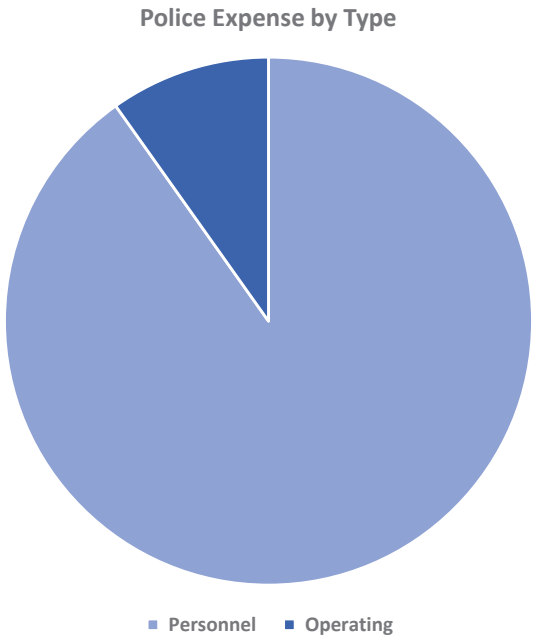
KENNETH CITY FLORIDA Est. 1957 A Safe, Friendly Small Town

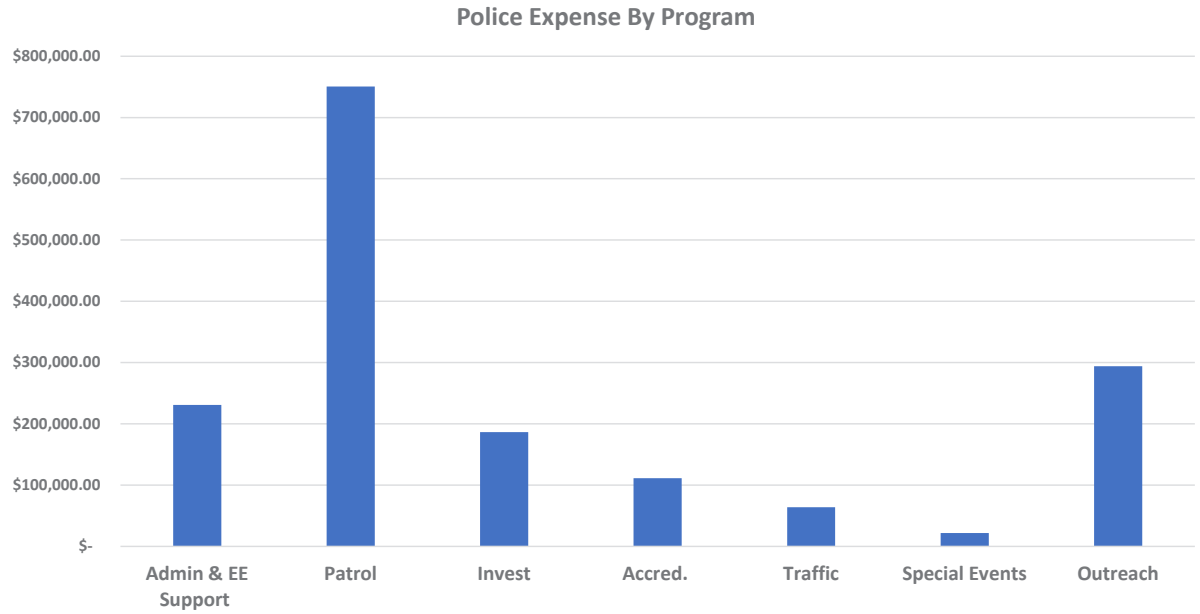
Public Safety Law Enforcement as Converted to Police Department Program
Fiscal Year 2022-2023

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 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
Personnel Total			**$ 1,434,635.00**	**$ 1,496,475.00**	**$ 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	**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**

KENNETH CITY
FLORIDA
Est. 1957
A Safe, Friendly Small Town

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
Personnel Total			**$1,109,783.74**	**$1,199,744.97**	**$1,307,862.95**	**$1,383,979.78**	**$1,457,515.00**	**$1,526,675.00**
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
Operating Total			**$90,768.01**	**$112,982.40**	**$114,827.74**	**$142,174.35**	**$124,100.00**	**$132,900.00**
Grand Total			**$1,200,551.75**	**$1,312,727.37**	**$1,422,690.69**	**$1,526,154.13**	**$1,581,615.00**	**$1,659,575.00**

KENNETH CITY
FLORIDA
Est. 1957
A Safe, Friendly Small Town

Public Works

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 (%)
PERSONNEL SERVICES					
	PUBLIC WORKS PERSONNEL	**180,896**	**246,390**	**247,200**	**0.3%**
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%
TOTAL PERSONNEL		**180,896**	**246,390**	**247,200**	**0.33%**
OPERATING SERVICES					
	STAFF ENHANCEMENT	**868**	**3,150**	**2,350**	**-25.4%**
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%
	COMMUNICATIONS	**1,547**	**1,520**	**1,550**	**2.0%**
001.000.541.941.100	Communications - Cell / Laptops	1,547	1,520	1,550	2.0%
	REPAIRS AND MAINTENANCE	**71,664**	**57,400**	**56,400**	**-1.7%**
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 (%)
	OPERATING EXPENSES	**53,449**	**83,125**	**82,600**	**-0.6%**
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%
	UNIFORMS AND GEAR	**5,700**	**7,525**	**7,550**	**0.3%**
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%
TOTAL OPERATING		**133,227**	**152,720**	**150,450**	**-1.49%**
CAPITAL OUTLAY					
	NEW EQUIPMENT	**-**	**5,000**	**-**	**-100.0%**
001.000.541.964.200	New Machinery (Other)	-	1,500	-	-100.0%
001.000.541.964.300	Other New Equipment	-	3,500	-	-100.0%
TOTAL CAPITAL OUTLAY		**-**	**5,000**	**-**	**-100.0%**

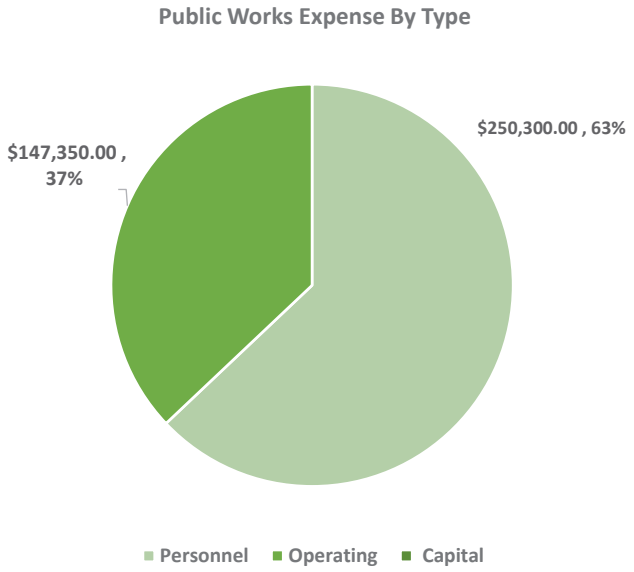
TOTAL EXPENDITURES BY FUNCTION	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
PERSONNEL SERVICES	**180,896**	**246,390**	**247,200**	**0.33%**
OPERATING SERVICES	**133,227**	**152,720**	**150,450**	**-1.49%**
CAPITAL OUTLAY	**-**	**5,000**	**-**	**-100.00%**
TOTAL EXPENDITURES	**314,123**	**404,110**	**397,650**	**-1.60%**

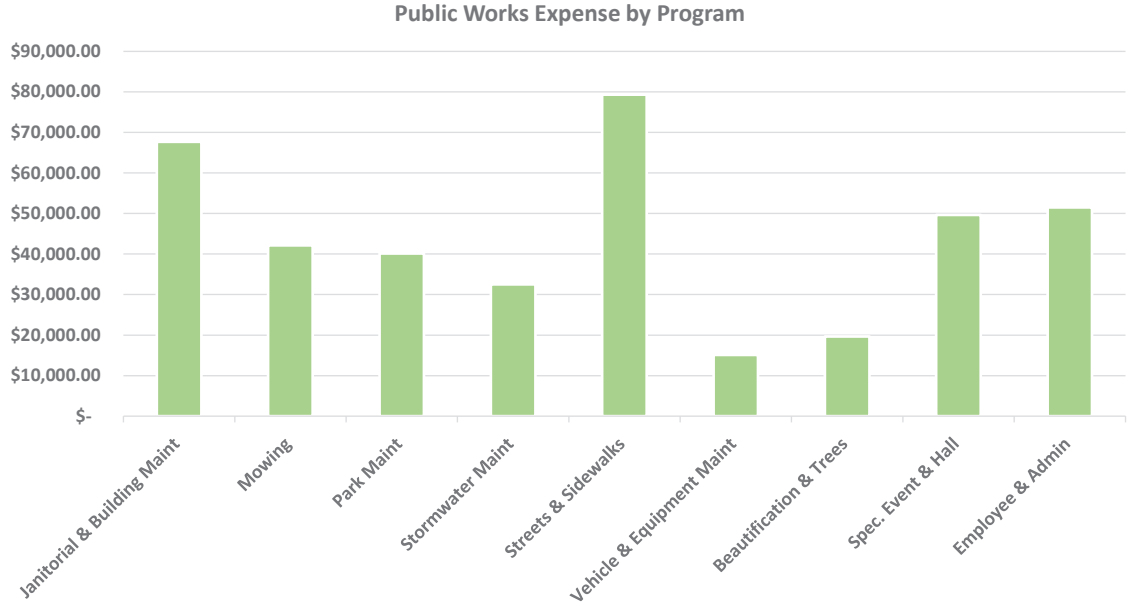
Public Works as Converted to Public Works Department Program
Fiscal Year 2022-2023

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 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
Personnel	**912.000**	SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	912.104	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
	912.202	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
	914.000	OVERTIME	$ 4,000.00	$ 4,000.00	$ -	$ -	$ -	$ 1,200.00	$ -	$ -	$ -	$ 2,800.00	$ -	$ 4,000.00
	921.000	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
	922.000	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
	923.000	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
	923.001	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
	923.050	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
	931.000	STAFF TRAINING	$ 2,400.00	$ 1,600.00	$ -	$ -	$ -	$ 600.00	$ -	$ -	$ -	$ -	$ 1,000.00	$ 1,600.00
	952.300	UNIFORMS & GEAR	$ 1,500.00	$ 1,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
Personnel Total			**$250,290.00**	**$ 250,300.00**	**$ 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	**934.100**	STREET SWEEPING	$ 3,800.00	$ 4,400.00	$ -	$ -	$ -	$ 4,400.00	$ -	$ -	$ -	$ -	$ -	$ 4,400.00
	934.200	GROUNDS/LAKE MAINTENANCE	$ 11,000.00	$ 11,000.00	$ -	$ -	$ 4,500.00	$ 5,500.00	$ -	$ -	$ 1,000.00	$ -	$ -	$ 11,000.00
	940.000	TRAVEL & MEETING EXPENSE	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00
	941.100	COMMUNICATIONS - CELL/LAPTOPS	$ 1,520.00	$ 1,550.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,550.00	$ 1,550.00
	943.000	Gas Utility	$ 700.00	$ 900.00	$ 900.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900.00
	943.100	ELECTRICITY	$ 12,000.00	$ 8,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000.00
	943.110	STREET LIGHTING	$ 51,000.00	$ 51,000.00	$ -	$ -	$ -	$ -	$ 51,000.00	$ -	$ -	$ -	$ -	$ 51,000.00
	943.200	WATER & SEWER	$ 3,000.00	$ 8,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,000.00
	943.210	TRAFFIC LIGHTS & MAINTENANCE	$ 20,400.00	$ 20,400.00	$ -	$ -	$ -	$ -	$ 20,400.00	$ -	$ -	$ -	$ -	$ 20,400.00
	943.400	BEAUTIFICATION	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	946.000	REPAIRS & MAINT - BLDG	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,500.00
	946.100	REPAIRS VEHICLES	$ 4,000.00	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	$ -	$ -	$ -	$ 4,000.00
	946.200	REPAIRS & MAINTENANCE - EQUIP	$ 7,000.00	$ 7,000.00	$ -	$ -	$ -	$ -	$ -	$ 7,000.00	$ -	$ -	$ -	$ 7,000.00
	946.320	Parks Maintenance	$ 6,000.00	$ 6,000.00	$ -	$ -	$ 6,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000.00
	946.500	COMPUTER MAINTENANCE	$ 500.00	$ 500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00
	946.700	GENERATOR MAINTENANCE	$ 5,200.00	$ 1,200.00	$ 1,200.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,200.00
	947.000	PRINTING	$ 250.00	$ 250.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00
	948.000	ADVERTISING (JOB POSTINGS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	951.000	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	952.100	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
	952.101	OIL & FILTERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	952.200	TIRES & BATTERIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	952.400	SMALL TOOLS	$ 2,025.00	$ 2,050.00	$ 410.00	$ 410.00	$ 410.00	$ 410.00	$ 410.00	$ -	$ -	$ -	$ -	$ 2,050.00
	952.410	CLEANING SUPPLIES	$ 1,500.00	$ 1,500.00	$ 1,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ -	$ 1,500.00
	952.440	MINOR MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	952.510	CHEMICALS	$ 1,000.00	$ 1,000.00	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ 500.00	$ -	$ -	$ 1,000.00
	953.000	ROAD MAT & SUPP MAINT & REPAIR	$ 1,500.00	$ 1,500.00	$ -	$ -	$ -	$ -	$ 1,500.00	$ -	$ -	$ -	$ -	$ 1,500.00
	954.000	DUES & SUBSCRIPTIONS	$ 250.00	$ 250.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ 250.00
	964.200	NEW MACHINERY (OTHER)	$ 1,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	964.300	OTHER NEW EQUIPMENT	$ 3,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	999.000	MISCELLANEOUS	$ 3,500.00	$ 3,500.00	$ -	$ -	$ -	$ -	$ 3,500.00	$ -	$ -	$ -	$ -	$ 3,500.00
Operating Total			**$153,820.00**	**$ 147,350.00**	**$ 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**
Grand Total			**$404,110.00**	**$ 397,650.00**	**$ 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**

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
Personnel Total			**$274,984.72**	**$310,933.46**	**$316,853.59**	**$387,943.20**	**$422,740.00**	**$309,100.00**
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**

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
Admin Program Expense	**$ 55,204.40**

Expense	Planning & Zoning
Community Development	$ 95,300.00
Adminsitration	$ 55,204.40
Total Program Expense	**$ 150,504.40**

Net Program Expense (Surplus)	**$ (895.60)**

KENNETH CITY FLORIDA Est. 1957 A Safe, Friendly Small Town

Community Development Prior Year Actual and 2023 Recommended

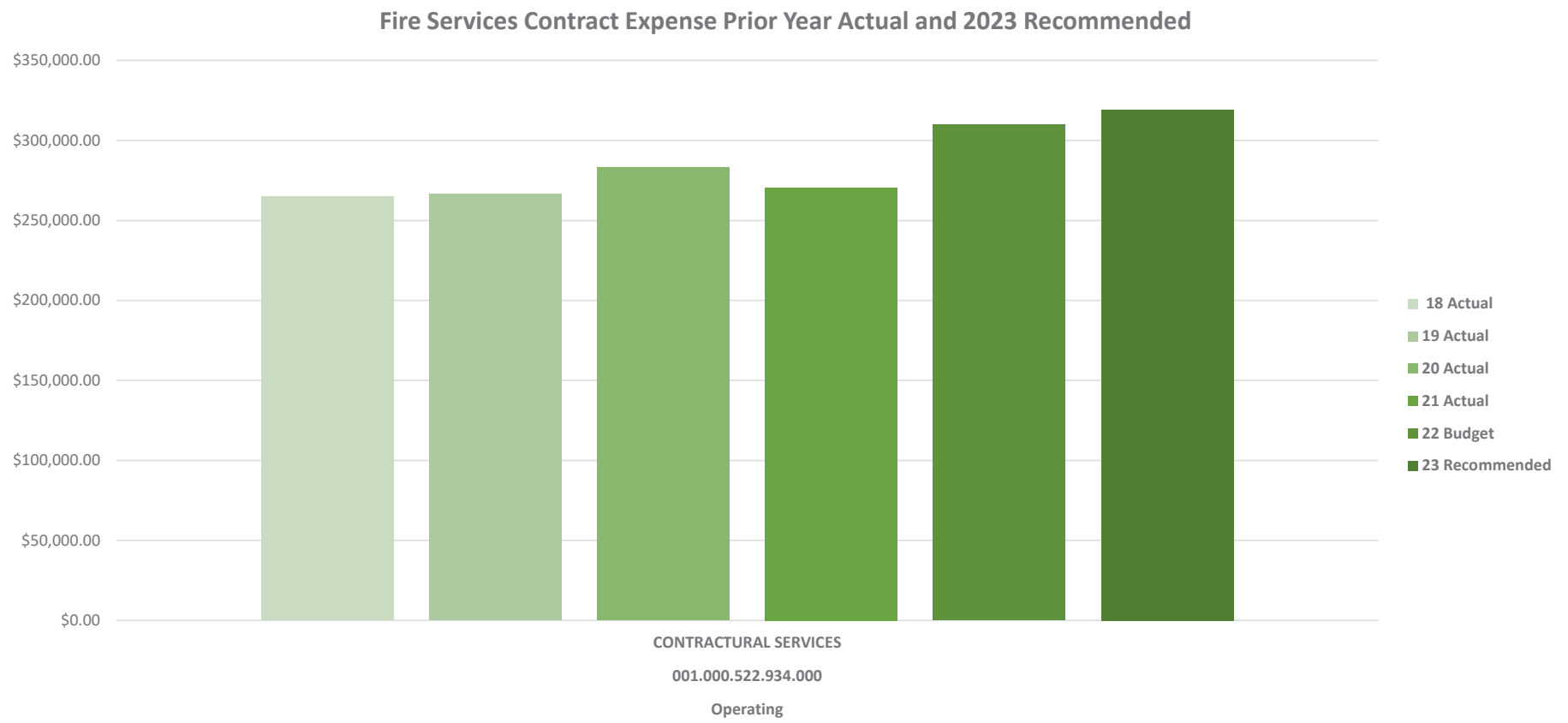
Exp Type	Account Number	Description	18 Actual	19 Actual	20 Actual	21 Actual	22 Budget	23 Recommended
Operating	001.000.515.913.000	PLANNING & ZONING CONSULTING	$0.00	$0.00	$21,355.40	$6,546.80	$7,500.00	$7,500.00
	001.000.515.913.001	PLANNING & ZONING UPDATES	$0.00	$0.00	$0.00	$0.00	$1,500.00	$5,000.00
	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**

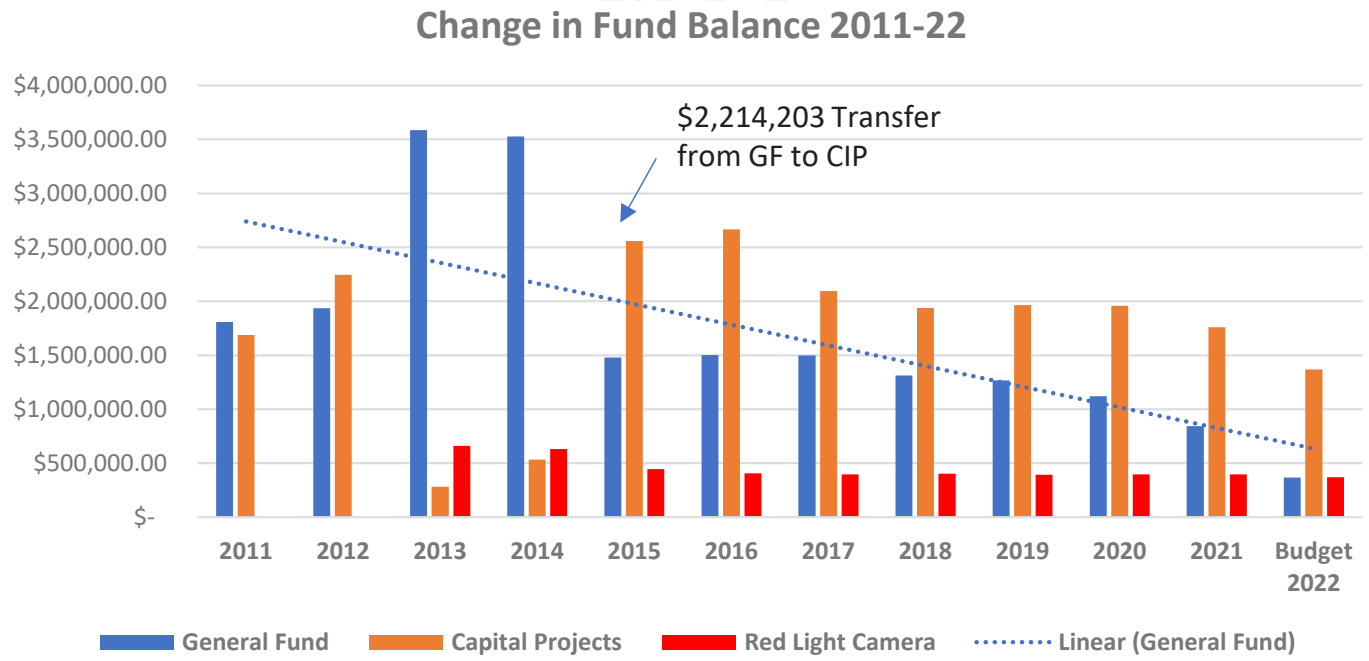


Changes in Fund Balance - Governmental Funds 2011-22 with Budget

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



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

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

Expenses

American Recovery Plan Act (ARPA) Projects	Category	150,000	407,500	35,000	-	-	592,500
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				
Transfers to CIP			**417,500**	**400,000**	**750,000**	**400,000**	**1,967,500**
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				
Totals		**150,000**	**825,000**	**435,000**	**750,000**	**400,000**	**2,560,000**

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	**$1,967,500**
Totals	**$ 1,190,500**	**$ 1,457,848**	**$ 1,829,083**	**$ 1,500,956**	**$ 1,133,985**	**$ 7,112,372**

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	**$2,853,872**
Totals	**$ 1,190,500**	**$ 1,457,848**	**$ 1,829,083**	**$ 1,500,956**	**$ 1,133,985**	**$ 7,112,372**

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.

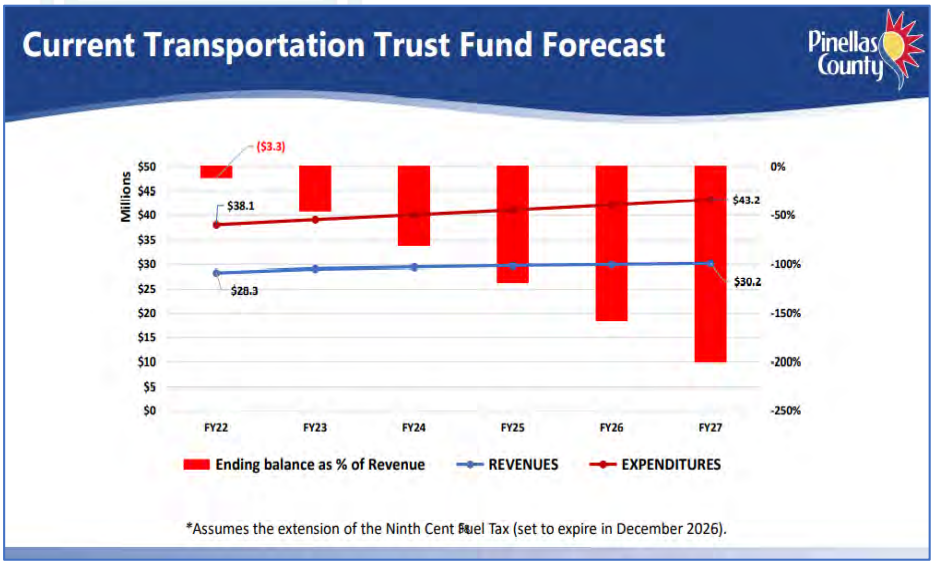
The Council has authorized the pursuit of local, state and federal grant opportunities and sees this as the best way to supplement the budget and reduce the burden on the Kenneth City taxpayer.

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)

*** 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 three new vehicles to their aging fleet. This fiscal year the updating of the fleet continues with the request for one vehicle.

Funding Breakdown:

FUND	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Project Total	**$135,000**	**$90,000**	**$90,000**	**$90,000**	**$90,000**
Subtotal By Expenditure Type					
Capital Expenditures	$135,000	$90,000	$90,000	$90,000	$90,000
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$3,000**	**$0**	**$0**	**$3,000**	$0
Subtotal By Expenditure Type					
Capital Expenditures	$3,000	$0	$0	$0	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$7,500**	**$0**	**$7,500**	**$0**	**$7,500**
Subtotal By Expenditure Type					
Capital Expenditures	$7,500	$0	$7,500	$0	$7,500
Operating Expenditures					
Subtotal By Fund					
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**	**$0**	**$0**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$2,500	$0	$0	$0	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$130,000**	**$150,000**	**$75,000**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$130,000	$150,000	$75,000	$0	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$15,000**	**$0**	**$15,000**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$15,000	$0	$15,000	$0	$0
Operating Expenditures					
Subtotal By Fund					
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 46th 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
Project Total	**$150,000**	**$150,000**	**$150,000**	**$50,000**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$150,000	$150,000	$150,000	$50,000	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$125,000**	**$0**	**$0**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$125,000	$0	$0	$0	$0
Operating Expenditures					
Subtotal By Fund					
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**
Subtotal By Expenditure Type					
Capital Expenditures	$5,000	$125,000	$5,000	$5,000	$5,000
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$0**	**$10,000**	**$150,000**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$0	$10,000	$150,000	$0	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$0**	**$125,000**	**$200,000**	**$200,000**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$0	$125,000	$200,000	$200,000	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$257,500**	**$400,000**	**$400,000**	**$400,000**	**$400,000**
Subtotal By Expenditure Type					
Capital Expenditures	$257,500	$400,000	$400,000	$400,000	$400,000
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$190,000**	**$0**	**$0**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$190,000	$0	$0	$0	$0
Operating Expenditures					
Subtotal By Fund					
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
Project Total	**$55,000**	**$0**	**$0**	**$0**	**$0**
Subtotal By Expenditure Type					
Capital Expenditures	$55,000	$0	$0	$0	$0
Operating Expenditures					
Subtotal By Fund					
ARPA	$55,000	$0	$0	$0	$0

EXHIBIT 1

Town of Kenneth City
House Bill 53 Stormwater Needs Analysis
Summary of Presented Projects

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 o 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 o 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 o 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 o 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 improvementds 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 improvementds 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 improvementds 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 improvementds 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 strucutres 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 strucutres 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 strucutres 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

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

Debt:	An obligation resulting from borrowing money or purchasing goods and services.
Debt Service	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
Demography	The statistical study of human populations, especially concerning density, **(Demographics)** distribution, and vital statistics.
Encumbrance	An amount of money committed for the payment of goods and services not yet received.
Expenditure	Payment for goods and services provided.
Expenditure Categories	Kenneth City's expenditure categories encompass the following: Personal Services: Expenditures relating to personnel and associated costs (e.g., medical insurance, life insurance, pension, social security, workers' compensation, etc.). Operating Expenses: Various costs incurred in the operation of a unit of government, including utility charges, office supplies, travel, postage, equipment rental, subscriptions, etc. Capital: Expenditures for acquiring capital equipment, vehicles, and machinery. These items have a cost exceeding $1,000. Transfer: Payments from one department or fund to another, generally for Capital Improvement Projects.
Fiscal Year (FY)	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.
Franchise Taxes/Fees	Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of the public property.
Fringe Benefits	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.
Full-Time Equivalent	Term is used to convert the part-time employee positions to full-time jobs by **(FTE)** dividing the total annual hours worked by the part-time employee by the total annual hours worked by the full-time employee.
Fund Accounting	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 spa different of 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.
GASB	Governmental Accounting Standards Board is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.
General Fund	Fund accounts for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
General Fund Reserves	Town Council policy requires that the unappropriated retained earnings of the General Fund be maintained. The rule of thumb is 6 – 12 months of operating expenses. Kenneth City has approximately nine (9) months in reserve currently.

Governmental Funds	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.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.
Homestead	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.
Infrastructure	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
Infrastructure Tax	The one-cent sales tax in Pinellas County 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."
Interfund Transfers	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenues	A major revenue category that includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payments instead of taxes.
Line Item	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.
Millage	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.
Operating Budget	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)
Ordinance	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.
Penny for Pinellas	Florida State Sales Tax was increased from 6% to 7% in Pinellas County, effective in February 1990. Initially approved for ten years, it was approved by voters for another ten years and will remain in effect until 2010. This revenue may be used only for capital infrastructure and specific public safety vehicle expenditures. It is also known as Infrastructure Tax.
Per Capita	An average per person estimate of a given factor.
Property Tax	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.
Resolution	A particular or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue	Income received by the town. These are receipts 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.
Rolled-Back Rate	The millage rate which, when applied to the tax base, would generate prior year tax revenues less allowance for new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and deletions.
The Millage Rate	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.
Special Assessment	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.
Surplus	An excess of a fund's assets over its liabilities and reserved equity.
Tax	Compulsory charge levied by a government to finance services performed for the common benefit.
Taxable Value	The assessed value of the property minus the homestead exemption and any other exemptions which may be applicable.
Trend	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period.
TRIM Act	The "Truth in Millage" Act, incorporated in Florida Statutes *200.065,* requires that property owners be notified, by mail, of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the City, County, School Board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings and the content and order of business of the hearings.
Unappropriated	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.
Utility Tax	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: 09/9/2022

Subject: 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. The Financial Management Policy should be reviewed on a regular basis, to ensure that the policies contained therein meet the Town's financial needs.

Proposed Recommendation:

Council to review and discuss Financial Management Policy.

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 (personnel 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 5-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.

Annual Financial Activity – All Funds

Fund Balance and Reserves

1. **Restricted**- Funds at year-end, which can only be spent for specific purposes as stipulated by constitution, external providers, or through legislation. Funds externally restricted for a specific purpose will be disclosed in the budget document

2. **Unrestricted** – Funds at year-end, which are not classified as restricted.

    - *Assigned* – These are unrestricted funds at year-end to indicate tentative plans for use of financial resources in a future year.
        - Funds internally restricted for a specific purpose (e.g., capital project) will be disclosed in budget documents and the ACFR.

        - All funds will have sufficient designated financial resources to fund any outstanding compensated absence (accumulated sick and vacation leave) liability

    - *Unassigned* – All remaining funds at year-end which are not reserved or designated.
        - 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.

        - 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.

- 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 not 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, designated 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.

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.

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.

Agenda Memo

To: Kenneth City Town Council

From: Town Manager

Date: 09/9/2022

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 5

Prepared for: Town Council

Date: September 1, 2022

Work weeks: August 8-14 & August 15-21

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
8/8	Lisa Hendrickson	5	Continued work on navigating BTRs. Telephone call with Tyler Technologies. Setup Surface with BCR. Print out agenda for Councilmember Roberts.
8/9	Rob Duncan	0	(1 hour no charge) One-to-one with Councilmember Noble
8/9	Rob Duncan	0	(1 hour no charge) One-to-one with Councilmember Zematis
8/9	Lisa Hendrickson	6	Continued work on navigating BTRs, communication with Tyler Technologies and a repair ticket set up, printed agendas for councilmembers, trained temp on several tasks, meeting with police chief and interim town manager, team meeting on open projects and upcoming agenda review.
8/10	Rob Duncan	5.5	Individual meetings with staff and Town Attorney prior to Council Meeting / Town Council Meeting
8/10	Lisa Hendrickson	4.5	Call with supervisor at Tyler Technologies regarding BTRs. Reviewed report and began updating business data.
8/11	Lisa Hendrickson	3	Audited 295 businesses in Tyler Technology and prepared for invoicing.
8/11	Rob Duncan	1	Debrief individually with JP, Ken and Mike morning after council meeting
8/11	Rob Duncan	0	(0.5 hour no charge) One-to-one with Councilmember Noble
8/11	Rob Duncan	0	(0.5 hour no charge) One-to-one with Mayor Howell
8/11	Lisa Hendrickson	0	(1 hour no charge) Preparation of project status report to interim town manager
8/12	Lisa Hendrickson	6	Continued work on BTRs, communication with police chief and town clerk regarding P&Z board. Spoke with citizen about application received. Printed agendas and agenda packets for council members for 8/17/22 meeting. Conducted I.T. back up.
8/12	Rob Duncan	0	(3 hours no charge) Various short phone calls and emails week of 8/8-8/14
8/15	Lisa Hendrickson	4.5	Ongoing work on BTRs. Call with Tyler Tech Supervisor, Leslie regarding batch renewals and batch invoices not working and a requested fix. Leslie, conducted a programmatical change to update the correct dates on the invoices in an effort to get batch printing to work. However, this fix only captured 95 businesses which proved batching is still not working correctly. A manual process was created to audit last year's paper business documents and paper invoices with the batch invoices that did print, and manually print the invoices that did not pull into the batch. A one-by-one printing of invoices is being conducted for all invoices that did not get captured in the batch due to dates and workflow data not being kept up to date in the Tyler Tech system in the past. After invoicing is done, workflow data will need to be updated in Tyler Tech system one-by-one by conducting a business audit of those in the system. The system will need to be updated with accurate business license statuses driving workflow going forward and in the future for data migration. Began BTR invoice letters A and B, audited paper business documents & invoices from 2021 one-by-one, updated as appropriate, printed 2022 invoices, copied, and prepared for mailing with the appropriate application and/or cover letter.

8/16	Lisa Hendrickson	7	Completed BTR invoice letters C through J, audited paper business documents & invoices from 2021 one-by-one, updated as appropriate, printed 2022 invoices, copied, and prepared for mailing with the appropriate application and/or cover letter. Met with a business owner regarding an alleged non-licensed business in K.C. who allegedly bid on work for the St. Petersburg Housing Authority without a PCCLB license, nor a K.C. BTR. Rec'd additional information for reference and further research.
8/16	JP Murphy	4	Team meeting, FRS ETF Setup, Ordinance Research,
8/17	Lisa Hendrickson	2.5	Completed BTR invoices for letters K through M, audited paper business documents & invoices from 2021 one-by-one, updated as appropriate, printed 2022 invoices, copied, and prepared for mailing with the appropriate application and/or cover letter.
8/17	Rob Duncan	4	Pre-meeting debrief with Town Attorney and Staff, Town Council Meeting
8/18	Lisa Hendrickson	3.5	Completed BTR invoices for letters N through R, audited paper business documents & invoices from 2021 one-by-one, updated as appropriate, printed 2022 invoices, copied, and prepared for mailing with the appropriate application and/or cover letter. Call with Department of Business & Professional Regulation, Pinellas County Tax Collector, and FL Department of Revenue regarding a new restaurant, their food service license in progress, and the issuance of a BTR.
8/19	JP Murphy	4	Discuss replat for Kmart properties with Pinellas Park. Call with Forward Pinellas, Zoning review and Land development code review pertinent to request. Review magistrate options
8/19	Lisa Hendrickson	7.75	Completed BTR invoices for letters S through Z, audited paper business documents & invoices from 2021 one-by-one, updated as appropriate, printed 2022 invoices, copied, and prepared for mailing with the appropriate application and/or cover letter. Assigned temporary employee-Sharon to fold, seal, and stamp envelopes for mailing. JP assisted with exporting data from Tyler Tech system and creating a database for recording BTR payments. Next week, workflow business data will need to be updated in Tyler Tech system one-by-one by conducting a business audit of those in the system, so that the system can be updated with accurate business data and workflow going forward and in the future for data migration. JP also assisted with exporting data from the Pinellas County Property appraiser's office to assess if we have all businesses registered through the BTR program. This would not capture home based businesses and more analysis is needed to determine if all businesses have been accounted for.
8/19	Lisa Hendrickson	0	(1.75 hours no charge) Onsite discussions / inefficiencies
8/19	Rob Duncan	0	(3 hours no charge) Various short phone calls and emails week of 8/15-8/121
	Rob Duncan	0	(4 hours no charge) Report
Total Billable Hours		68.25	(15.75 unbilled hours in this report)

Significant Accomplishment:

Completed Business Tax Receipts (BTRs) invoicing and mailing

Town Council Meetings 8/10 & 8/17

Invoice Details:

Billed Time: August 8-14 & August 15-21 – 61.75 Hours @ $125/hour = **$8,531.25**

Additional Notes:

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

Unbilled Time: August 8-14 & August 15-21 – 15.75 Hours @ $125/hour = **$1,968.75**

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
8/9	Lisa Hendrickson	1	Participated in SAFEbuilt's Community Core online demo.
8/9	JP Murphy	1	Participated in SAFEbuilt's Community Core online demo.
8/16	Lisa Hendrickson	3	Jessica at SAFEbuilt called regarding code enforcement quote and follow up. Informed of meeting on 8/17/22. Jessica also inquired about building development services and potential for Bushnell piggyback option. Informed of future meeting to discuss with council. Team discussion on budget, upcoming meeting and action items.
8/17	Lisa Hendrickson	1	Attended council meeting 6:30pm – 7:30 presentation of code enforcement options
	Lisa Hendrickson	0	(0.5 hour no charge) Report
Total Billable Hours		6	(0.5 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: August 8-14 & August 15-21 – 6 Hours @ $125/hour = **$750**

Additional Notes:

Estimate: 80 hours for the project – 3.5 remaining

Unbilled Time: August 8-14 & August 15-21 – 0.5 Hours @ $125/hour = **$62.50**

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
8/9	JP Murphy	6	Budget presentation production. Council meeting prep.
8/10	Rob Duncan JP Murphy	1.5 1.5	Accounting RFP review with Attorney.
8/10	Lisa Hendrickson	3	Meeting with ITP team re: accounting RFP. Began draft of pricing sheet for RFP. Attended council meeting.
8/11	Lisa Hendrickson	2	Finalized pricing sheet, and updated calendar dates for RFP. Formatted RFP and forwarded to team for ADA compliance and posting next week.
8/12	JP Murphy	4.25	Office Depot, Bank Deposits, Reconciling reports with Aclarian, Payment Approvals
8/12	Rob Duncan	3	RFP Dialog with Lisa, price page modifications, make document pass accessibility tests, post to website and add meetings and agenda to website and link event to agenda and agenda to event
8/17	Lisa Hendrickson	1	Sent an email to the vendors (BlackMountain, CLA, Robert Half, InfraMark, and Aclarian) that previously quoted on emergency services for accounting/finance, and included Tyler Tech, inviting them to review the RFP on the Town's website: https://www.kennethcityfl.org/bids-rfps. The RFP is also on DemandStar and was posted on Facebook by Town Clerk.
	JP Murphy	0	(1 hour no charge) Report
Total Billable Hours		22.25	(1 unbilled hour in this report)

Significant Accomplishment:

Accounting RFP published

Invoice Details:

Billed Time: August 8-14 & August 15-21 – 22.25 Hours @ $125/hour = **$2,781.25**

Additional Notes:

Estimate: 240 hours for the project – 37.5 hours remaining

Unbilled Time: August 8-14 & August 15-21 – 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
8/10	JP Murphy	4	Budget presentation production. Council meeting prep. Utilities Review. Meeting with Mayor. Payment Processing Approvals. Deposit Reporting Training with Temp.
8/10	JP Murphy	4.5	Council meeting, presentations, meeting setup.
8/11	JP Murphy	4	KC Staff post-meeting debrief. Expenditures discussion with Chief, ARPA eligible analysis. Employee discipline discussion with Chief.
8/11	Rob Duncan	4.5	Internal Budget workshop with JP, Ken and Mike and further work with JP identifying every opportunity to reduce the gap discussed in 8/10 council meeting.
8/15	Michelle Berger	1	Resolutions for Proposed and Tentative Millage Rates
8/16	JP Murphy	3	Payment processing and approvals, current year budget analysis, post bid on Demandstar, Meeting with Chief re: reserve ofc and drone operations. CDBG Grant eligibility research.
8/17	JP Murphy	4	XBRL Research & Analysis, FLAIR Reports, Current YTD GL Analysis. Clean FLAIR DATA
8/17	JP Murphy	3	MyFLCFO help ticket for state confirms, CBIZ regarding payroll vendor payments. Preparation for continued budget presentation
8/17	JP Murphy	4	Council meeting setup, attendance, presentation.
8/18	JP Murphy	4	Begin to reconcile current year actuals for reserve analysis following council meeting. Estimate expenditures. Continued XBRL formatting. BOCC invoices, Ad Valorem distributions. Search for revenue confirms.
8/18	JP Murphy	3.5	Approve payments, Backups. Sign Checks. Continue 2022 actuals analysis.
8/19	JP Murphy	4	Review delinquent accounts, review business licensing software, attempt youtube account access restoration. Archival search for confirms. Begin to revise 2022 budget pages.
	JP Murphy	0	(1 hours no charge) Report
Total Billable Hours		43.5	(1 unbilled hours in this report)

Significant Accomplishment:

CIP Document for Review at Council Meeting

ARPA Fund Allocation First Document

Invoice Details:

Billed Time: August 8-14 & August 15-21 – 43.5 Hours @ $125/hour = **$5,437.50**

Additional Notes:

Estimate: 300 hours for the project – 194.25 remaining

Unbilled Time: August 8-14 & August 15-21 – 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
8/15	Jocilyn Martinez	1.5	Processed Payroll, Communication with United RE: renewal and bill payment, responded to Public Records Request RE: employment opportunities, Communication with Interim Town Attorney RE: Board Membership and Budget Resolutions
8/16	Jocilyn Martinez	3	Meeting with Rob Duncan, JP Murphy, Lisa Hendrickson, Michelle Berger, Communication with Finance Department regarding payment of bills, communication with employee regarding open enrollment, update Tentative Agenda, update Out of Scope Report, Communication with Interim Town Attorney RE: Fence Variance
8/16	Lisa Hendrickson	0	(0.25 hours no charge) Received updated Tentative Meeting Schedule (Item E-6 on 8/17 agenda). Printed for agenda packets for councilmembers.
8/17	Jocilyn Martinez	0.5	Completed minutes from Council Meeting of 8.10.22
8/17	Jocilyn Martinez	3	Serve as Interim Town Clerk at Special Meeting of 8.17.22
8/18	Jocilyn Martinez	0.5	Review employee health benefit coverages for FY23 Budget
8/19	Jocilyn Martinez	0.5	Send PW pay stubs, Communication with Voya, Completion pf public records requests regarding code and lien requests
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
	Jocilyn Martinez	0	(1 hour no charge) Report
Total Billable Hours		17	(1 unbilled hour in this report)

Significant Accomplishment:

Publish Agenda for Town Council Meeting (8/29) & Completion of Meeting Minutes from 8/10 & 8/17

Invoice Details:

Billed Time: August 8-14 & August 15-21 – 17 Hours @ $90/hour = **$1,530.0**

Additional Notes:

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

Unbilled Time: August 8-14 & August 15-21 – 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: 1278
Invoice Date: September 1, 2022
Payment Due: September 16, 2022
Amount Due (USD): **$19,030.00**

Items	Quantity	Price	Amount
Interim Town Manager Detailed tasks provided on Project Report	68.25	$125.00	$8,531.25
Accounting and Code Enforcement Detailed tasks provided on Project Report	6	$125.00	$750.00
Revenue Analysis and Professional Services Detailed tasks provided on Project Report	22.25	$125.00	$2,781.25
Annual Budget Preparation and Compliance Detailed tasks provided on Project Report	43.5	$125.00	$5,437.50
Interim Town Clerk Detailed tasks provided on Project Report	17	$90.00	$1,530.00
Unbilled Time Tasks performed and tracked on Project Report as unbilled time	19.25	$0.00	$0.00

Total: $19,030.00

Amount Due (USD): **$19,030.00**

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
Total		**$96,433.75**		**236.25**	**77.50**	**224.75**	**149.25**	**115.75**

Agreement Values	Estimate	20/week	80	240	300	10-20/week
	Remaining		2.50	15.25	150.75	
	Average	23.625				11.575

Agenda Memo

To: Kenneth City Town Council

From: Town Manager

Date: 09/9/2022

Subject: Approve Additional Task Orders with Imagine That Performance

Summary:

The Town of Kenneth City executed an agreement with Imagine That Performance on June 15, 2022. For Town Council consideration are additional task orders for tasks that were not included in the original Imagine That Performance Agreement to include:

- Exhibit H: Grant Research, Writing, and Submission
- Exhibit I: Implementation of New Technology Solutions
- Exhibit J: Business Tax Receipts

Proposed Recommendation:

Council to approve additional task orders with Imagine That Performance.

EXHIBIT H: GRANT RESEARCH, WRITING & SUBMISSION

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) PROJECT DESCRIPTION: The TOWN desires the COMPANY to provide those services generally described herein as: grant research, writing, and submission, to include legislative appropriation requests.

2) SCOPE OF SERVICES: COMPANY, through its identified staff, agrees to provide the following services:

a) Research regional, state, federal, private and local grant funding opportunities that align with the Town Council priorities and identified capital improvements.

b) Communicate with stakeholders, outcome influencers, legislative staff, identified grant key contact individuals to better understand opportunities and methods for application.

c) Create memos to the Town Manager and/or the Town Council as needed to inform of progress or request approvals.

d) Work with the Mayor and/or Town Manager as designated signer for grant applications.

e) Coordinate with Town Engineer or other Town designee to gather appropriate project and technical information.

f) Submission of completed grant(s) to respective grantor agency via the grantor's specific methodology.

g) Track open dates and deadlines for proposals, understanding some grants run parallel to the state fiscal year of July 1st through June 30th, and grant proposals submitted may be for the following fiscal year's approval, meaning payout may be two fiscal years out from inception.

h) Meet with, either remotely or in person, or conference with decision makers or their designees.

3) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services pursuant to the Agreement and the following:

a) Hours will be billed at $125/hour for a Senior Consultant, and where possible additional resources will be utilized at $75/hour for an Analyst and $50/hour for an Administrative Assistant.

b) For Billing Purposes, the "Work Week" will be Monday – Sunday.

c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

d) Task work is estimated to be approximately 50 hours per completed submission, anticipating a maximum of 4 completed submissions over the next 9 months – Town will only be invoiced for

actual hours, not to exceed 200 hours. Any additional house needed will be approved by Town Council prior to invoice.

4) TERM: The work will begin shortly after execution of the Agreement and Task Order and will be completed ASAP in accordance with the applicable open and closure dates for submissions. Updates will be provided at Town Council Meeting at least once per quarter until project is completed.

5) ASSIGNED RESOURCES: The COMPANY will designate Michelle Berger as lead for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN	**COMPANY**
By: _____	By: _____
Mayor Robert Howell	**Managing Director Robert Duncan**

EXHIBIT I: IMPLEMENTATION OFNEW TECHNOLOGY SOLUTIONS

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) PROJECT DESCRIPTION: The TOWN desires the COMPANY to provide those services generally described herein as: implementation, conversion, timeline and project management development for new technology solutions.

2) SCOPE OF SERVICES: COMPANY, through its identified staff, agrees to provide the following services:

a) Create project timelines.

b) In collaboration with any new technology providers, or software as a service (SaaS) providers, serve as a project manager to oversee the successful implementation and installation of technology within established timelines.

c) Serve as the implementation project lead for staff.

d) Ensure conversion of data is successful and accurate and conduct the necessary testing.

e) Seek to implement performance efficiencies during the set up and implementation of technology solutions.

f) Ensure communication and reporting updates to council, staff, and project team.

g) Maintain fiscal responsibility for costs and activities that drive costs and resources.

h) Serve as the project issue escalation point and facilitate solutions to complex problems.

3) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services pursuant to the Agreement and the following:

a) Hours will be billed at $125/hour for a Senior Consultant, and where possible additional resources will be utilized at $75/hour for an Analyst and $50/hour for an Administrative Assistant.

b) For Billing Purposes, the "Work Week" will be Monday – Sunday.

c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

d) Task work is estimated to be approximately 200 hours, but this will be dependent on solution(s) chosen and value/benefit being provided by vendor during transition – Town will only be invoiced for actual hours, not to exceed 200 hours. Any additional house needed will be approved by Town Council prior to invoice.

4) TERM: The work will begin shortly after execution of the Agreement and Task Order and will be completed ASAP for each new technology implementation project. Updates will be provided at Town Council Meeting at least once per quarter until project is completed.

5) ASSIGNED RESOURCES: The COMPANY will designate Lisa Hendrickson as lead for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN	**COMPANY**
By: _____	By: _____
Mayor Robert Howell	**Managing Director Robert Duncan**

EXHIBIT J: BUSINESS TAX RECEIPTS

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) PROJECT DESCRIPTION: The TOWN desires the COMPANY to provide those services generally described herein as: Business Tax Receipts (BTR) management, collection, and automation.

2) SCOPE OF SERVICES: COMPANY, through its identified staff, agrees to provide the following services:

a) Automate the BTR process and integrate with other technology as approved through the RFP process, or maintain current Tyler Technology updates for a more efficient processes.

b) In preparation for automating the BTR process, focus on keeping with the current Tyler Business License (BL) Software up to date, conduct audits for workflow data and all businesses, and keep the business data in the current system up-to-date.

c) Utilizing the current version of Tyler Technology BL Software, update the workflow data one-by-one, by conducting an audit of those businesses in the system. The system will need to be updated with accurate business license statuses, driving workflow going forward, and in the future for data migration. This license status includes setting each fiscal year for which the business was active to a status of the license to Approved, Expired, Issued, Pending, or Canceled.

d) Run an Issued report, change all old fiscal years to Expired, and Cancel businesses who are no longer active.

e) An audit of all businesses located in Kenneth City needs to be conducted to determine if all businesses have been captured who are providing a service for which a BTR is required. This audit will not be able to capture home based businesses. An export of commercial properties from the Pinellas County Property appraiser's office is accessible to analyze and determine if most commercial property-based businesses are registered through the Town's BTR program.

3) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services pursuant to the Agreement and the following:

a) Hours will be billed at $125/hour for a Senior Consultant, and where possible additional resources will be utilized at $75/hour for an Analyst and $50/hour for an Administrative Assistant.

b) For Billing Purposes, the "Work Week" will be Monday – Sunday.

c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

d) Task work is estimated to be less than 180 hours. Town will only be invoiced for actual hours. Any additional house needed will be approved by Town Council prior to invoice.

4) TERM: The work will begin shortly after execution of the Agreement and Task Order and will be completed ASAP. Updates will be provided at Town Council Meeting at least once per quarter until project is completed.

5) ASSIGNED RESOURCES: The COMPANY will designate Lisa Hendrickson as lead for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY	**IMAGINE THAT PERFORMANCE**
By: _____	By: _____
Mayor Robert Howell	**Managing Director Robert Duncan**

AGREEMENT FOR PROFESSIONAL MUNICIPAL MANAGEMENT AND EXECUTIVE SERVICES

This Agreement for Professional Municipal and Management Services (the "Agreement") is made and entered into by and between TOWN OF KENNETH CITY, a Florida municipal corporation organized pursuant to the laws of the State of Florida (the "TOWN"), and IMAGINE THAT PERFORMANCE, LLC, of 18133 Portside Street, Tampa, Florida 33647 (the "COMPANY"), to set forth the terms and conditions of certain professional services to be provided to TOWN by the COMPANY, in the manner set forth herein. This Agreement is made effective as of June 13, 2022 (the "Effective Date"). TOWN and COMPANY may be referred to herein individually as a "Party" and collectively as the "Parties." This Agreement and the Exhibits, Appendices, and Addenda, attached hereto are incorporated herein by reference and shall be referred to collectively as the "Agreement."

WHEREAS, the TOWN requires professional municipal management and executive services to assist government operations from time to time; and

WHEREAS, the Town Manager has tendered his notice of resignation, effective June 26, 2022; and

WHEREAS, the Town Clerk has tendered her notice of resignation, effective June 17, 2022; and

WHEREAS, the Town Attorney has tendered his notice of termination of services to the TOWN, effective July 8, 2022; and

WHEREAS, there are a significant number of vacancies among other non-chartered positions in Town; and

WHEREAS, the COMPANY can and desires to offer resources, proficiency, and professional transitional services to the TOWN as described herein to serve a valid public purpose which is in the best interest of the TOWN; and

WHEREAS, time is of the essence in conducting the administrative and legislative affairs of the town, including but not limited to, timely financial reporting, payroll processing, payables processing, code enforcement and Truth in Millage compliance; and

WHEREAS, due to these extraordinary circumstances, and to ensure that these essential executive level functions are diligently discharged to ensure the continued preservation of the public's health, safety, and wellness facilitated by TOWN's stable operation, the Town Council sought to procure the services waiving the requirement for competitive solicitation.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and representations contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

1. SCOPE OF SERVICES. Imagine That Performance, LLC hereby agrees to provide, and TOWN agrees to accept, the COMPANY's services in accordance with the terms and conditions of this Agreement and as further outlined in the Exhibits attached hereto, including but not limited to:

- Exhibit C: Interim Town Manager
- Exhibit D: Accounting and Code Enforcement Solutions
- Exhibit E: Revenue Analysis and Professional Services Solution Identification
- Exhibit F: Annual Budget Preparation and Compliance
- Exhibit G: Interim Town Clerk

Additional Services may be added in the future with properly executed Task Order(s) using EXHIBIT A: TASK ORDER TEMPLATE and EXHIBIT B: HOURLY RATE SCHEDULE.

For whatever portion of the contract term that the COMPANY'S principal, personnel, or subcontractors serve in the capacity as acting or interim Town manager, an additional task order shall only issue by approval of a majority of the Town Council in a lawful public meeting.

Once the Town Council appoints an independent Town Manager possessing no financial interest in or affiliation with the COMPANY, a task order may be issued either by the approval of a majority of the Town Council in a lawful public meeting, or by the Town Manager provided: (i) there are sufficient funds previously appropriated by the Town Council for the contemplated scope of services, and (ii) the Manager independently possesses the purchasing authority for the contemplated scope of services pursuant to the TOWN's operative rules and regulations.

2. PAYMENT. Payment shall be made to COMPANY for the Services set forth herein, on those terms further agreed upon by the Parties in a Task Order. Regular invoices will be submitted to the TOWN by COMPANY according to the executed Task Order(s), and, following the independent review and approval of an invoice in the manner contemplated in this Agreement and the exhibits thereto, the TOWN shall remit full payment to COMPANY for the Services within fourteen (14) calendar days of receipt thereof. Payment due to COMPANY hereunder will be made by check and in U.S. dollars and will be remitted to COMPANY'S address specified in the applicable invoice. TOWN agrees and acknowledges that in the event it fails to pay for the Services on the terms set forth in the applicable Task Order, such failure will constitute a material breach of this Agreement entitling COMPANY to immediate termination hereof without penalty, in addition to any other remedies available at law.

3. AGREEEMENT TERM. This Agreement shall commence on the Effective Date and will automatically terminate one (1) year thereafter (the "Initial Term"), unless sooner terminated by either Party in accordance with the terms of this Agreement. Thereafter, this Agreement may be renewed only upon mutual written agreement of the Parties (each a "Renewal Term" and together with the "Initial Term," the "Agreement Term").

4. WORK PRODUCT OWNERSHIP. Any copyrightable works, ideas, discoveries, inventions, patents, products, or other information (collectively the "Work Product") developed in whole or in part by COMPANY and delivered to Town as part of the Services will be the exclusive property of TOWN. Upon request, COMPANY will execute, within a reasonable period of time, all documents necessary to confirm or perfect the exclusive ownership of TOWN to the Work Product. Upon termination of this Agreement, COMPANY will return to TOWN all records, notes, documentation and other items that were used, created, or controlled by COMPANY during the term of this Agreement.

5. INDEMNIFICATION. COMPANY agrees to indemnify and hold TOWN harmless from all claims, losses, expenses, fees including attorney fees, costs, and judgments that may be asserted against TOWN that result from the acts or omissions of COMPANY and/or COMPANY's employees, agents, or representatives.

6. DEFAULT. The Parties hereby agree that the occurrence of any of the following events, actions, or omissions shall constitute a material breach of this Agreement, causing the breaching Party to be in default hereof:

a. The failure by a Party to make a required payment when due.

b. The insolvency or bankruptcy of either Party.

c. The subjection of any of a Party's property to any levy, seizure, general assignment for the benefit of creditors, application or sale for or by any creditor or government agency.

d. The failure by COMPANY to provide the Services on the terms and conditions of this Agreement and/or any applicable Task Order.

7. TERMINATION.

A. Either Party may terminate this Agreement for any reason or no reason, by providing written notice to the other Party of its intent to terminate. In the event the TOWN provides a written notice of termination to COMPANY, COMPANY will immediately cease all work being performed hereunder and/or under any applicable Task Order, unless the Parties agree otherwise. Upon termination of this Agreement by either Party, any and all amounts due to COMPANY for providing Services will be remitted to COMPANY no later than fourteen (14) calendar days after the Agreement's termination date. TOWN will further reimburse the COMPANY for any agreed-upon, non-cancellable expenses incurred by COMPANY in connection with the Services.

B. At any time a majority of membership of the Town Council, in its sole discretion, may unilaterally terminate an individual task order, or the identified personnel assigned to a task order. No portion of this Agreement shall serve to restrict the Council's authority in the Town Charter to appoint or remove the Town Manager or Clerk. The Town Council's termination of a task order or personnel on any task order shall not, by itself, be construed as a termination of this Agreement as a whole. In either case, any and all amounts due to COMPANY for providing Services will be remitted to COMPANY no later than fourteen (14) calendar days after the task order's termination

date. TOWN will further reimburse the COMPANY for any agreed-upon, non-cancellable expenses incurred by COMPANY in connection with the Services.

C. Once the Town Council appoints an independent Town Manager possessing no financial interest in or affiliation with the COMPANY, the Town Manager shall possess the authority to terminate an individual task order, or the identified personnel assigned to a task order. This authority shall not extend to any individual appointed to the position of Town Clerk, because the Clerk is a charter official serving at the pleasure of the Town Council. The Town Manager's termination of a task order or personnel on any task order shall not, by itself, be construed as a termination of this Agreement as a whole. In either case, any and all amounts due to COMPANY for providing Services will be remitted to COMPANY no later than fourteen (14) calendar days after the task order's termination date. TOWN will further reimburse the COMPANY for any agreed-upon, non-cancellable expenses incurred by COMPANY in connection with the Services.

8. SURVIVAL. The terms contained in this Agreement pursuant to **Sections 4 (WORK PRODUCT OWNERSHIP), 5 (INDEMNIFICATION),** and **9 (REMEDIES)** shall survive the termination of this Agreement and will remain in full force and effect after expiration hereof.

9. REMEDIES; TERMINATION FOR CAUSE. In addition to all other rights a Party may have available at law, either Party may immediately terminate this Agreement if the other Party fails to substantially perform any material provision, term or condition hereof (including without limitation the failure to make a monetary payment when due) and fails to cure such default within fifteen (15) calendar days of receiving written notice thereof. Notice of the default shall be provided to the defaulting Party with sufficient detail so as to allow the defaulting Party to ascertain the nature of the default. In such event, termination by the non-defaulting Party shall be deemed a termination "For Cause" entitling such Party to terminate this Agreement immediately and without penalty. Unless waived in writing by the non-defaulting Party, the failure by the defaulting Party to cure the default(s) within the fifteen-day cure period shall result in the automatic termination of this Agreement.

10. FORCE MAJEURE. If performance of this Agreement or any obligation under this Agreement is prevented, restricted, or interfered with by causes beyond either Party's reasonable control (a "Force Majeure Event"), the Party so affected by the Force Majeure Event shall, upon giving written notice to the other Party, be excused from such performance to the extent of such prevention, restriction, or interference provided that the affected Party shall use its best commercial efforts to avoid or remove the causes of its nonperformance, and shall continue performance whenever such causes are removed. The term "Force Majeure Event" as used in this Agreement means, but is not limited to, acts of God, fire, explosion, vandalism, storm or other similar occurrence, orders or acts of military or civil authority, or by national emergencies, insurrections, riots, or wars, or strikes, lockouts, work stoppages or other labor disputes, or supplier failures. Any act or omission that is within the reasonable control of the Party whose performance is required is not excused under this Section 10 if such Party, or its employees, officers, agents, or affiliates, had a reasonable opportunity to remove or avoid the cause of non-performance prior to the time at which performance became impossible or impracticable.

11. ENTIRE AGREEMENT. This Agreement and the Exhibits, Appendices, Addenda, and Task Orders incorporated herein constitutes the entire agreement of the Parties with respect to the subject matter hereof and replaces and supersedes all prior agreements and discussions between the Parties with respect to such subject matter.

12. SEVERABILITY. In the event any term of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining terms hereof, nor of the application or meaning of such term as defined or applied in any other jurisdiction.

13. AMENDMENT. This Agreement may not be modified or amended except as mutually agreed to in a writing signed by both Parties hereto.

14. INDEPENDENT CONTRACTOR. COMPANY shall provide the Services to TOWN in the capacity of an independent contractor. Nothing herein contained shall be construed as vesting or delegating to COMPANY or its officers, employees, agents, or subcontractors, any rights, interest, or status as an employee of TOWN. TOWN shall not be liable to any person, firm or corporation that is employed by, contracts with, or provides goods or services to the COMPANY in connection with the performance of this Agreement or for debts or claims accruing to such parties. COMPANY shall promptly pay, discharge, or promptly take such action as may be necessary and reasonable to settle such debts or claims.

15. ANTI-KICKBACK. During the term of this contract, COMPANY including its principal, personnel and subcontractors agree not to solicit, accept, or attempt to accept any kickback, fee, or in-kind service, including directly or indirectly, overtly or covertly, for a business referral or for improperly obtaining or rewarding favorable treatment in connection with an award for contracted goods and services to the TOWN.

16. NOTICES. Any notice permitted or required to be made under this Agreement shall be in writing and signed by the Party giving such notice, and shall be deemed given and received by the other Party when transmitted: (i) by hand delivery, (ii) by overnight courier service; (iii) forty-eight (48) hours after being deposited in the U.S. mail as certified or registered mail with postage pre-paid, addressed to the Party to be notified or directed to such other address as may be supplied in writing; or (iv) when delivered by electronic mail. Notice shall be sent to a Party as follows:

If to the TOWN:

Robert Howell, Mayor
Town of Kenneth City
6000 54th Avenue North
Kenneth City, FL 33709
Phone: 727-498-8948
Email: howellr@kennethcityfl.org

If to the COMPANY:

Rob Duncan, Managing Director
Imagine That Performance, LLC
18133 Portside Street
Tampa, FL 33647
Phone: 813-699-9614
Email: rob@imaginethatperformance.com

17. LIMITATION OF USE OF TOWN STAFF AND ASSETS. COMPANY'S staff assigned to provide the Services under this Agreement shall not be permitted to utilize any TOWN personnel, equipment, electronic systems, or other TOWN subcontractors to perform any work or project of any kind other than to assist in the performance of the scope of Services outlined by this Agreement and attached Exhibits. Failure to strictly adhere to this provision shall be grounds for immediate removal of the offending staff or, if staff is not removed, termination of the Agreement.

18. MAINTENANCE OF RECORDS. All records created under this Agreement shall be the property of TOWN, and TOWN shall be responsible for custody and retention of such records. TOWN shall allow COMPANY access to business records solely for the purpose of COMPANY and its staff fulfilling the obligations of this Agreement. Pursuant to section 119.071, Florida Statures, COMPANY shall comply with Florida's Public Records Act, Chapter 119, Florida Statutes, and agree to:

A) Keep and maintain all public records that ordinarily and necessarily would be required by Municipality to keep and maintain in order to perform Services under this Agreement.

B) Upon request from Municipality's custodian of public records, provide copies to Municipality within a reasonable time and public access to said public records on the same terms and conditions that Municipality would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

C) Ensure that said public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

D) Meet all requirements for retaining said public records and transfer, at no cost, to Municipality all said public records in possession of COMPANY and SPINA upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt from Chapter 119, Florida Statutes, disclosure requirements. All records stored electronically must be provided to Municipality in a format that is compatible with the information technology systems of Municipality.

E) **IF COMPANY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THEIR DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:**

Clerk Office Address: 6000 54th Ave. N. Kenneth City, FL. 33709 Phone: 727-498-8948

19. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without reference to its conflict of law principles. The Parties hereby agree that any suit, action or proceeding with respect to or arising out of this Agreement shall have as its venue and shall be litigated solely in the courts with jurisdiction over, Pinellas County, Florida.

20. WAIVER. The failure of either Party to require the strict performance of this Agreement, or the waiver by a Party of any breach hereof, shall not prevent the waiving Party's subsequent enforcement of this Agreement nor be deemed a waiver of any subsequent breach.

21. CONSTRUCTION AND INTERPRETATION. The Parties hereby agree that this Agreement is the result of good faith negotiations between the Parties and is entered into after having an opportunity to review, understand, and negotiate the terms hereof. No term contained in this Agreement shall be construed against either Party solely as the result of such Party's role in drafting this Agreement or any individual term contained herein.

22. ASSIGNMENT. Neither Party may assign or transfer this Agreement nor any obligation contained herein, without the prior written consent of the non-assigning Party, which consent shall not be unreasonably withheld.

23. OFFER EXTENDED TO OTHER ENTITIES. The TOWN does not object to the COMPANY extending the pricing, terms and conditions of this Agreement to other governmental entities at the discretion of the COMPANY and the governing procurement practices of the contemplated entities. The TOWN acknowledges and agrees that COMPANY will not be considered to have defaulted on or breached this Agreement by operation of COMPANY'S contractual relationship(s) with or any provision of Services to, other governmental or private sector entities.

24. EXECUTION OF AGREEMENT. This Agreement may be executed in one or more counterparts, including by means of facsimile, each of which shall be deemed to be an original, but all of which together will constitute one and the same instrument. Photocopies, fax copies, and electronic copies of signatures shall be deemed as legally binding as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed by their duly authorized representatives and will be made effective as of the date first written above.

TOWN OF KENNETH CITY

By: _____

Robert Howell, Mayor

Date: 6/15/22

By: _____

Ana Cabezas, Clerk

IMAGINE THAT PERFORMANCE, LLC

By: _____

Robert Duncan, Managing Director

Date: 6/15/22

EXHIBIT A: TASK ORDER TEMPLATE

This Task Order is made on the _____ day of _____, _____ pursuant to the Agreement for Services (the "Agreement") dated ___ day of _____, _____, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) PROJECT DESCRIPTION: The TOWN desires the COMPANY to provide those services generally described herein as: _____

2) SCOPE OF SERVICES: COMPANY, through its identified staff, agrees to provide the following services:

3) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services pursuant to the Agreement and the following:

4) TERM: This Task Order is effective until _____.

5) ASSIGNED RESOURCES: The COMPANY will each designate _____ as professional resources for this Task Order.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN

By: _____

COMPANY

By: _____

EXHIBIT B: HOURLY RATE SCHEDULE

The Hourly Rate Schedule will be used as a basis for additional Task Orders added to the Agreement for Services (the "Agreement") dated 13th day of June 2022. The rate schedule will remain in effect until December 31, 2022:

The rates are subject to change and COMPANY will provide an updated Rate Schedule each Calendar year. Previously approved and ongoing projects will not be subject to rate changes, any rate change will only impact future Task Orders that must be properly Executed.

Managing Director	$ 175.00 per hour
Senior Consultant	$ 125.00 per hour
Clerk/Records	$ 90.00 per hour
Analyst	$ 75.00 per hour
Administrative Assistant	$ 50.00 per hour
Professional Facilitator	$ 250.00 per hour

EXHIBIT C: INTERIM TOWN MANAGER

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) **PROJECT DESCRIPTION**: The TOWN desires the COMPANY to provide those services generally described herein as: Interim Town Manager

2) SCOPE OF SERVICES: COMPANY, through its identified staff, agrees to provide the following services:

Daily and Weekly Town Manager Tasks

a) Manage Staff
b) Bank Deposits & Make Change
c) Sign Checks, unless such checks are issued directly to COMPANY, its personnel or subcontractors. Any check issued by TOWN to COMPANY, its principal, its personnel or subcontractors shall require the signature of an authorized signatory of the TOWN who is unaffiliated with the COMPANY. For purposes of this clause an authorized signatory may be an authorized Town official, Town employee, or independently contracted third party.
d) Website Updates
e) Back up Servers
f) Project Management and Update Meeting(s)
    i) Status of projects including additional Task Orders associated with Agreement
    ii) Decision points and management of scope and consultants
g) Weekly Report
    i) Detailed status of projects provided to Council in written report each week

Monthly Tasks

a) Council Meeting Agenda Prep
b) One to One Meetings with Council Members
c) Attend Council Meeting
d) Reconciliation / Bank Statement Review
e) Departmental Performance Reviews
f) Capital Projects Review
g) Town Newsletter (with Town Clerk)
h) NPDES and LMS Meeting Attendance
i) Pinellas County City Manager Monthly Meeting
j) Current Vendor Management
k) Resident meetings (at request of Council Member)

Work Schedule

a) Two days onsite in Town Hall each week
    i) Upcoming office hours will be included in Weekly Reports
    ii) Length of onsite time will vary according to need
b) One scheduled virtual day each week
c) All other days are "on call"

The Task Work is expected to average close to 20 hours per week, some weeks will have more and some less. The week before Council Meeting(s) and week of Council Meeting(s) have time consuming tasks (Agenda Preparation, One-to-One Meetings with Council Members and Attend Council Meeting).

3) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services on a biweekly basis pursuant to the Agreement and the following:
a) Hours will be billed at $125/hour and tracked/logged in the weekly report
b) For Billing Purposes, the "Work Week" will be Saturday – Friday
c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

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.

3) TERM: The Transition will begin shortly after execution of the Agreement and Task Order. Upon separation of Town Manager the Interim Town Manager will be sworn in.

4) ASSIGNED RESOURCES: The COMPANY will designate Rob Duncan as lead for this Task Order upon separation date of the current Town Manager. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the Parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY

By: _____

IMAGINE THAT PERFORMANCE, LLC

By: _____

EXHIBIT D: ACCOUNTING, LEGAL SERVICES, AND CODE ENFORCEMENT SOLUTIONS

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) **PROJECT DESCRIPTION:** The TOWN desires the COMPANY to provide those services generally described herein as: Identification and implementation of solution for Accounting and Code Enforcement services.

2) **SCOPE OF SERVICES**: COMPANY, through its identified staff, agrees to provide the following services:

Accounting

a) Outline various paths:
- i) Internal hire
- ii) Outsourced bookkeeping / accounting services
  - (1) Staff only
  - (2) Turn-key solution inclusive of new software and staff

b) Bring detailed options to Town Council and make recommendation

c) Follow TOWN policies to implement chosen solution (items below if necessary)
- i) Develop Specifications for Invitations to Bid, Request for Qualifications or Request for Proposals as needed to secure needed solutions for TOWN .
- ii) Ensure procurement of all solutions achieved in accordance with TOWN Policies
- iii) Negotiate agreements on behalf of TOWN and work with legal counsel to ensure proper protections for TOWN exist in future agreements.
- iv) Solutions will emphasize best value to TOWN, documenting what revenue enhancement, cost reduction or efficiency improvements can be achieved.

Legal Services

Assist the TOWN and its officials with the preparation, finalization, publication, and resolution of a Request for Proposals for the TOWN'S retention of a Town Attorney, as identified in the Town Charter.

Code Enforcement

a) Document the detailed need
- i) Current code, policies and procedures
- ii) Discussions with all Councilmembers

b) Outline various paths
- i) Internal hire manager by Administration
- ii) Managed by Police Department
- iii) Outsourced
  - (1) Partner with other Government Agency
  - (2) Partner with non-Government entity

c) Build cost / benefit analysis for all potential solutions

d) Bring detailed options to Town Council and make recommendation

e) Follow TOWN policies to implement chosen solution

i) Develop Specifications for Invitations to Bid, Request for Qualifications or Request for Proposals as needed to secure needed solutions for TOWN .

ii) Ensure procurement of all solutions achieved in accordance with TOWN Policies

iii) Negotiate agreements on behalf of TOWN and work with legal counsel to ensure proper protections for TOWN exist in future agreements.

iv) Solutions will emphasize best value to TOWN, documenting what revenue enhancement, cost reduction or efficiency improvements can be achieved.

5) FINANCIAL MATTERS: TOWN shall compensate COMPANY for services on a biweekly basis pursuant to the Agreement and the following:

a) Hours will be billed at $125/hour and tracked/logged in the weekly report

b) For Billing Purposes, the "Work Week" will be Saturday – Friday

c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

d) Task work is expected to be about 80 hours – Town will only be invoiced for actual hours.

6) TERM: The work will begin shortly after execution of the Agreement and Task Order and will be completed ASAP as urgent needs of the community.

7) ASSIGNED RESOURCES: The COMPANY will designate Lisa Hendrickson as lead for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the Parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY

By: _____

IMAGINE THAT PERFORMANCE, LLC

By: _____

EXHIBIT E: REVENUE ANALYSIS AND PROFESSIONAL SERVICES SOLUTION IDENTIFICATION

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) **PROJECT DESCRIPTION:** The TOWN desires the COMPANY to provide those services generally described herein as: Revenue Analysis and Professional Services Solution Identification.

2) **SCOPE OF SERVICES:** COMPANY, through its identified staff, agrees to provide the following services:

Revenue Analysis

a) Review ACFR and Annual Budget
b) Review of current revenue sources
   i) Legally available
   ii) Additional Capacity
c) Comparative Tax and Rate Study
d) Analysis & Evaluation of current Ad Valorem Base
   i) Taxable vs. Exempt
   ii) Value/Income
   iii) Parcel Tax Burden
   iv) Growth Projections
   v) Discussion of Annexations and Target growth
e) Residential and Commercial Diversification
f) Ad Valorem Supported versus Assessment Supported Activities
g) Grants, Appropriations, Shared Services
h) Investments
i) Surplus Property
j) Business Tax Receipts
k) Forecasting and Relevant Policy

Professional Services & Technology Assessments – Procurement when Necessary

a) Build Comprehensive list of all current contracts and services providers
   i) Includes all professional services such as Legal, Engineering and Building Department, etc.
   ii) Includes technology services such as website, accounting software, etc.
   iii) Includes all other recurring / repeating expenses with a specific vendor
   iv) Includes range of "expected costs" associated with each service / solution
   v) List will be prioritized with input from Town Council
b) Identify multiple options wherever possible for solutions to be offered to Town
c) Develop Specifications for Invitations to Bid, Request for Qualifications or Request for Proposals as needed to secure needed solutions for Town.
d) Ensure procurement of all solutions achieved in accordance with Town Policies

e) Negotiate agreements on behalf of TOWN and work with legal counsel to ensure proper protections for TOWN exist in future agreements.
f) Solutions will emphasize best value to TOWN, documenting what revenue enhancement, cost reduction or efficiency improvements can be achieved.

4) **FINANCIAL MATTERS:** TOWN shall compensate COMPANY for services on a bi-weekly basis pursuant to the Agreement and the following:
   a) Hours will be billed at $125/hour and tracked/logged in the weekly report
   b) For Billing Purposes, the "Work Week" will be Saturday – Friday
   c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.
   d) Task work is expected to be about 240 hours – TOWN will only be invoiced for actual hours.

5) **TERM:** The work will begin shortly after execution of the Agreement and Task Order and will be completed during current 2022 Budget Year.

6) **ASSIGNED RESOURCES:** The COMPANY will designate JP Murphy as lead for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY **IMAGINE THAT PERFORMANCE, LLC**

By: _____ By: _____

EXHIBIT F: ANNUAL BUDGET PREPARATION AND COMPLIANCE

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) **PROJECT DESCRIPTION:** The TOWN desires the COMPANY to provide those services generally described herein as: Identification and implementation of solution for Annual Budget Preparation and Compliance.

2) **SCOPE OF SERVICES:** COMPANY, through its identified staff, agrees to provide the following services:

Prepare Program Based Annual Budget

a) Internal staff discussions
b) Property appraisers initial estimate June 1st for forecasting.
c) How are we ending the 2021/2022 fiscal year? What is in reserves?
    i) Data collection
d) Draft template and populate with information gathered.
    i) Tie-in to Exhibit D: Accounting and Code Enforcement Solutions
    ii) Tie-in to Exhibit E: Revenue Analysis and Professional Solution Identification
e) Create nexus to CIP

Workshop(s) with Town Council (July/August - Professional Facilitation)

a) Create a shared vision
b) Prioritize programs
c) Create consensus/buy-in/get direction

Compliance

a) Review of State Statute
    i) DR420 (select a tentative millage)
    ii) Voting requirements for rollback/proposed millage, etc.
    iii) Obtain E-Trim access to be filled out (Accounting firm)
b) Determine ARPA funding connections
c) Precise meeting advertisement two to three times with accurate dates/times
d) First Reading
e) Second Reading
f) Annual Financial Report to be sent to the Auditor General

3) **FINANCIAL MATTERS:** TOWN shall compensate COMPANY for services on a bi-weekly basis pursuant to the Agreement and the following:
    a) Hours will be billed at $125/hour and tracked/logged in the weekly report
    b) Professional facilitator will be billed at $250/hour while facilitating
    c) For Billing Purposes, the "Work Week" will be Saturday – Friday
    d) Invoice for two weeks will be remitted Wednesday after 2nd Work Week
    e) Task work is expected to be about 300 hours – TOWN will only be invoiced for actual hours.

4) **TERM:** The work will begin shortly after execution of the Agreement and Task Order and will be completed during current 2022 Budget Year.

5) **ASSIGNED RESOURCES:** The COMPANY will designate Michelle Berger as lead and professional facilitator for this Task Order. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY

By: _____

IMAGINE THAT PERFORMANCE, LLC

By: _____

EXHIBIT G: INTERIM TOWN CLERK

This Task Order is issued pursuant to the Agreement for Services (the "Agreement") dated 13th day of June 2022, by and between the TOWN and COMPANY, to provide the scope of services in the manner set forth herein:

1) **PROJECT DESCRIPTION:** The TOWN desires the COMPANY to provide those services generally described herein as: Interim Town Clerk

2) **SCOPE OF SERVICES:** COMPANY, through its identified staff, agrees to provide the following services:

Essential Duties

a) Give notice of council meetings to its members and the public
b) Attend all council meetings and keep a journal of the proceedings which shall be a public record
c) Be the custodian of all the records, documents and papers of the town
d) Be custodian of the official seal of the town, and authorize to affix the same to such instruments of writing as is necessary
e) Attest all documents, contracts and agreements to which the town is a party as required by law
f) Administer oaths as necessary
g) Record and respond to public records requests
h) Arrange for and supervise all town elections
i) Prepare the agenda for all council meetings and post such agenda on the approved bulletin boards at least forty-eight (48) hours prior to each of said meetings
j) Keep properly indexed books in which shall be recorded, in full, all ordinances and resolutions passed by the council. Ordinances shall be periodically codified. The clerk shall also keep the Town Charter in current form and shall enter all Charter amendments. Be responsible for the records retention program in accordance with state regulations and to destroy such records as authorized by the Florida Division of Archives History and Records Management.

Work Schedule

a) Onsite for all public meetings and as directed by Interim Town Manager
   i) Upcoming schedule will be included in Weekly Reports
   ii) Length of onsite time will vary according to need
b) All other tasks to be completed virtually

The Task Work is expected to be 10-20 hours per week. The week before Council Meeting(s) and week of Council Meeting(s) have time consuming tasks (Agenda Preparation and Attend Council Meeting).

3) **FINANCIAL MATTERS:** TOWN shall compensate COMPANY for services on a bi-weekly basis pursuant to the Agreement and the following:
   a) Hours will be billed at $90/hour and tracked/logged in the weekly report
   b) For Billing Purposes, the "Work Week" will be Saturday – Friday
   c) Invoice for two weeks will be remitted Wednesday after 2nd Work Week.

4) **TERM:** The Transition will begin shortly after execution of the Agreement and Task Order. Upon separation of Town Clerk, the Interim Town Clerk will be sworn in.

5) **ASSIGNED RESOURCES:** The COMPANY will designate Jocilyn Martinez as lead for this Task Order upon separation date of the current Town Clerk. Additional COMPANY resources will participate as needed to complete required tasks.

IN WITNESS WHEREOF, the parties hereto have caused this Task Order to be executed by their duly authorized representatives as of the date first above written.

TOWN OF KENNETH CITY

By:

IMAGINE THAT PERFORMANCE, LLC

By: