

The logo watermark is centered behind the text. It features a stylized house with a sun rising behind it, all within a circular frame. Below the house, the text 'KENNETH CITY' is written in a banner, followed by 'Est. 1957' and the slogan 'A Safe, Friendly Small Town' in a smaller font.

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**

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September 9, 2022

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

Honorable Mayor Howell and members of the Town Council:

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

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

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

The FY 2023 Budget incorporates the following:

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

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

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

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

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

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

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

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

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

Rob Duncan

Interim Town Manager

# Kenneth City: A Safe, Friendly Small Town

## Mission, Vision & Values

### MISSION

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

### VISION

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

### CORE VALUES

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

Citizens are the heart of the Town of Kenneth City, so town government will treat all people fairly, with courtesy and respect.

Open communication is essential to an engaged citizenry, so town government will seek and provide accurate, timely information and promote public discussion of important issues.

The Town of Kenneth City must be a safe place to live, work, and raise a family, so the town will work in partnership with the community to prevent crime and protect lives, property, and the public realm.

The Town of Kenneth City's historic mix of people in all income levels and ages is fundamental to our community, so town government will encourage opportunities, services, and infrastructure that allow people of all means to live and work here.

Citizens entrust town government with the stewardship of public funds, so government will provide high quality services at a reasonable cost.

The Town of Kenneth City's economic health is essential to its remaining a sustainable community, so town government will judiciously encourage and guide the location of new business opportunities.

Citizens need to move easily throughout the town and county, so government will provide a variety of options, such as sidewalks, bike paths, greenways, connected streets, and transit

Citizens must live in a healthy environment, so town government will protect lakes, the Joe's Creek watershed, trees, air quality, and other elements of the town's ecology.

The physical, social, and intellectual well-being of Kenneth City citizens is fundamental to our community, so town government will provide and encourage enjoyable, safe, and affordable recreational and cultural opportunities. The Town of Kenneth City exists in proximity to and is interdependent with other jurisdictions, so we strive for local, regional, state and federal cooperation.



# ORGANIZATIONAL CHART

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

## Town Council

**Council Member**  
Bonnie Noble

**Council Member**  
Barbara Roberts

**Mayor**  
Robert Howell

**Vice-Mayor**  
Kyle Cummings

**Council Member**  
Megan Zemaitis

**Interim Town Manager**  
Rob Duncan

**Town Attorney**  
Sara Johnston

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

**Interim Town Clerk**  
Jocilyn Martinez

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

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

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

**Fire (Contract)**

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

**Police Department**

Chief of Police  
Mike Vieno

- Public Safety
- Community Policing
- Emergency Management

**Finance (contract)**

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

**Department of Public Works**

Supervisor  
Ken Moore

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

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

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

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

A budget is a town's financial and operating plan for a period called a "Fiscal Year" and is mandated by Florida Statutes. The Town of Kenneth City's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2022, is referred to as "The fiscal Year 2022-23" or sometimes as FY22/23. The Town Council is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

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

The budget may be amended in two ways: 1) an informal budget transfer requested by department heads and approved by the Town Manager that transfers dollars between line items within a department or from one department to another; and 2) a budget amendment that increases expenditures, or the spending level of a fund, as requested by the Town Manager and approved by the Town Council.

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

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

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

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

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

The Town then reflects the usage of the \$1,269,113 Ad Valorem Tax amount in its Revenue line-item portion of the budget. The Town Charter requires that a draft budget be submitted to Town Council by August 1 of each year. During the month of August, the Town Council reviews the budget during special workshop sessions which are open to the public.

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

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

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

### PROGRAMMATIC BUDGETING

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

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



## **CAPITAL IMPROVEMENT FUND**

The annual operating budget and capital improvement program (CIP) budget are complementary town plans. The annual budget is a guide for the day-to-day operations of the town's programs and services. The CIP is a management, legislative and community tool used to facilitate the planning, control and execution of major capital expenditures. The five-year CIP schedule provides the plan for needed public improvements within the town's fiscal capacity. For those projects proposed for commission consideration, recommended funding sources are identified; the specific objective from the 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	-
<b>Proposed Rate</b>	<b>5.4373</b>	<b>(0.0001)</b>	<b>\$1,308,363</b>	<b>\$1,269,113</b>	<b>\$147,914</b>

**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%

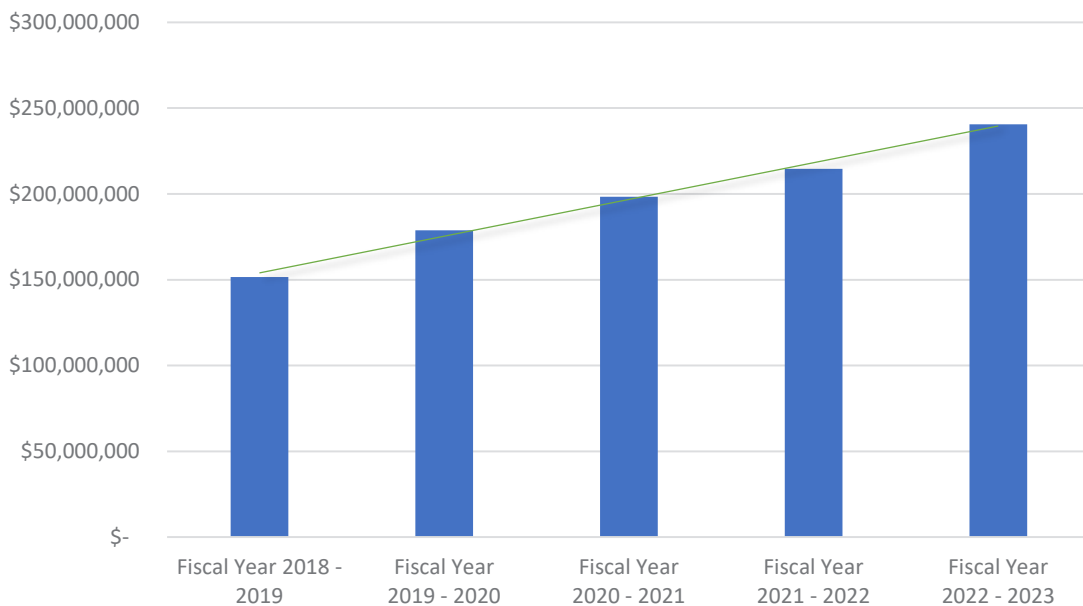
**Trend Analysis of Taxable Values:**

**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
<b>Increased Total Taxable Value</b>				\$ 25,984,874
<b>Increased Total Taxable Value</b>				12.11%

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

**Total Taxable Value Last Five Years**



# BUDGET CALENDAR

<b>Monday, April 18, 2022:</b> Departmental budgets get distributed
<b>Wednesday, May 11, 2022:</b> Planned Budget Workshop (Not Held)
<b>Wednesday, June 1, 2022:</b> Pinellas County Property Appraiser delivers estimate of taxable value to taxing authorities
<b>Monday, June 13, 2002:</b> Imagine That Performance is engaged to provide services to the Town
<b>Friday, July 1, 2022:</b> Pinellas County Property Appraiser delivers Certification of Taxable Value (DR-420) to taxing authorities
<b>Wednesday, July 13, 2022:</b> Revenue Discussions by Imagine That Performance during Town Council Meeting
<b>Thursday, July 21, 2022:</b> Special Meeting to include Budget Discussion and Setting Maximum Millage Rate
<b>July 24 – 30, 2022:</b> Imagine That Performance to hold budget review meetings with individual Council Members
<b>Wednesday, August 3, 2022:</b> Last day for Town Clerk to notify Property Appraiser of proposed millage rate and date, time and place of first public budget hearing (DR-420, DR-420MMP)
<b>Wednesday, August 3, 2022:</b> Budget Workshop and delivery of Draft Budget to Town Council
<b>Monday, August 22, 2022:</b> TRIM notices mailed by Pinellas County
<b>Wednesday, September 14, 2022:</b> First Public Hearing on Proposed Budget, Millage Rate, and Capital Plan at
<b>Sunday, September 25, 2022:</b> Town to advertise intent to adopt a final millage rate and final budget (within 15 days after first public hearing and 2-5 days before second public hearing)
<b>Thursday, September 29, 2022:</b> Final Public Hearing on Proposed Budget & Millage Rate (adopt final millage rate and budget) - 6:30 PM Community Hall
<b>Friday, September 30, 2022:</b> Budget from Final Public Hearing posted on Town website
<b>Friday, September 30, 2022:</b> Town Clerk to provide final millage rate Resolution to Property Appraiser and Tax Collector (within 3 days of adoption)
<b>Saturday, October 1, 2022:</b> Effective date of Fiscal Year 2022 - 2023 budget
<b>Monday, October 3, 2022:</b> Property Appraiser delivers DR-422, Final Taxable Value Certification, to taxing authorities
<b>Thursday, October 6, 2022:</b> Town Clerk to return completed DR-422 to Pinellas County Property Appraiser and a copy to the State of Florida
<b>Monday, October 10, 2022:</b> Submit completed TRIM Compliance Package to the State of Florida (within 30 days of final public hearing)
<b>Friday, October 14, 2022:</b> Annual budget posted to City website

# General Fund



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

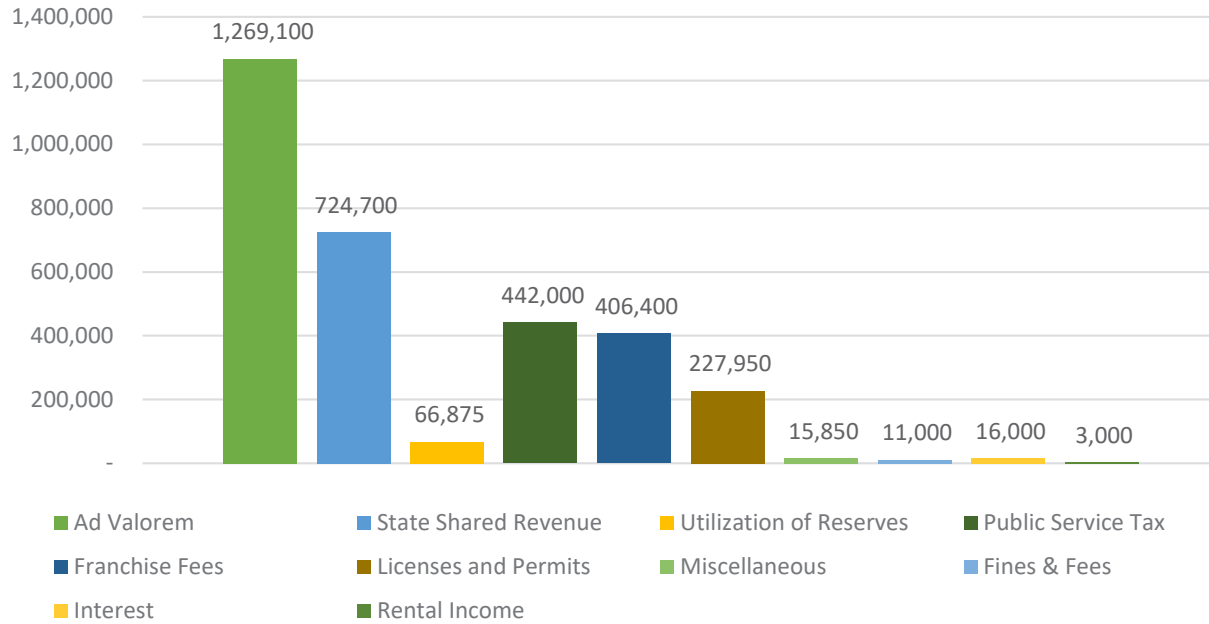
<b>GENERAL FUND REVENUES</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 BUDGET</b>	<b>FY 22/23 BUDGET</b>	<b>CHANGE (%)</b>
AD VALOREM	1,044,665	1,121,550	1,269,100	13.2%
FRANCHISE FEES	389,744	372,400	406,400	9.1%
PUBLIC SERVICE TAX	452,006	399,000	442,000	10.8%
LICENSE AND PERMITS	106,907	153,950	227,950	48.1%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

A Safe, Friendly Small Town

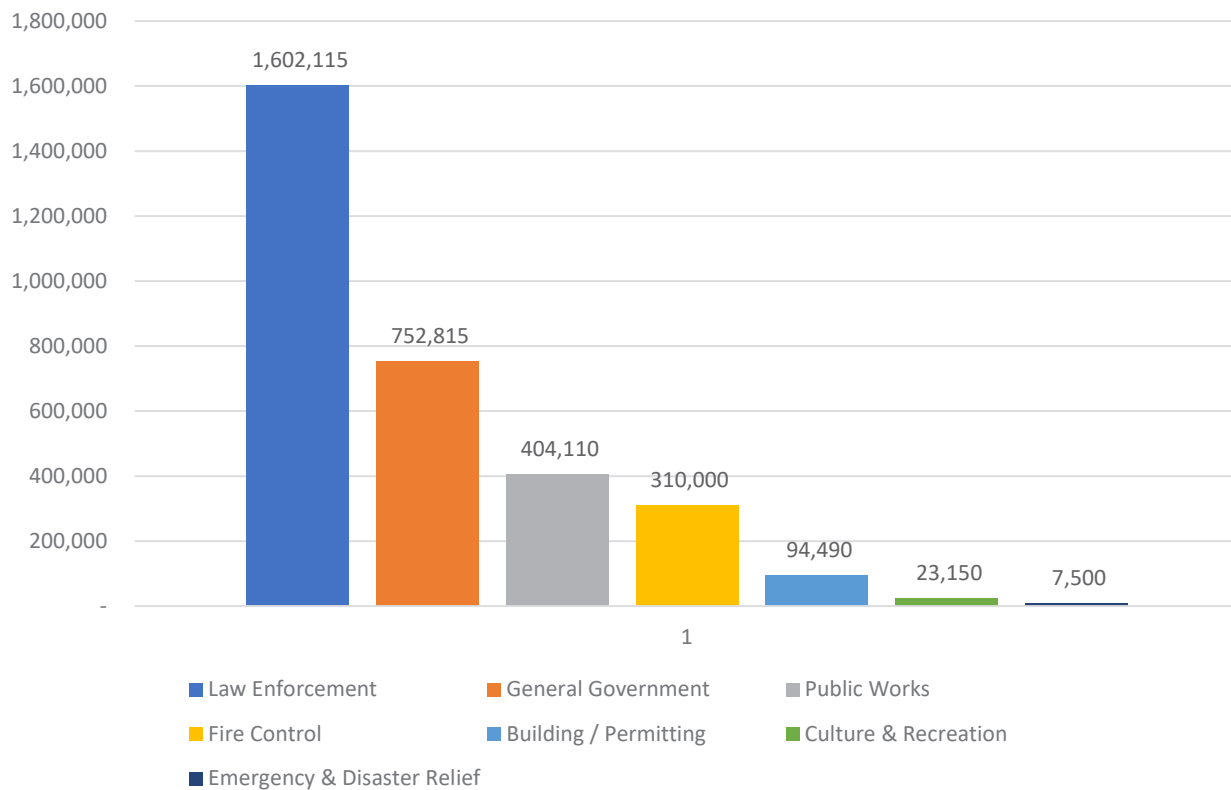
<b>GENERAL FUND EXPENDITURES</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 BUDGET</b>	<b>FY 22/23 BUDGET</b>	<b>CHANGE (%)</b>
GENERAL GOVERNMENT	812,839	752,815	685,800	-8.9%
PUBLIC SAFETY - LAW ENFORCEMENT	1,517,438	1,602,115	1,659,575	3.6%
PUBLIC SAFETY - FIRE CONTROL	270,563	310,000	319,300	3.0%
BUILDING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

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

### GENERAL FUND REVENUE BY TYPE



### GENERAL FUND EXPENSE BY TYPE



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

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

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

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

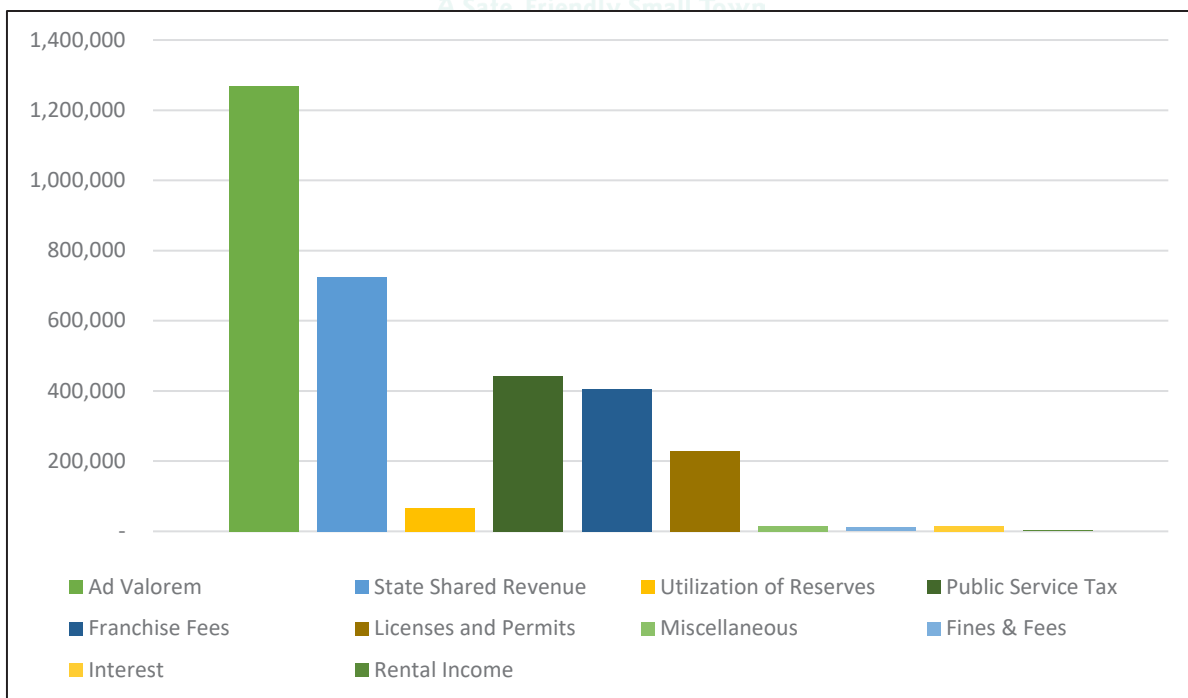


# General Fund Revenue

Est. 1957  
A Safe, Friendly Small Town

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

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



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

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

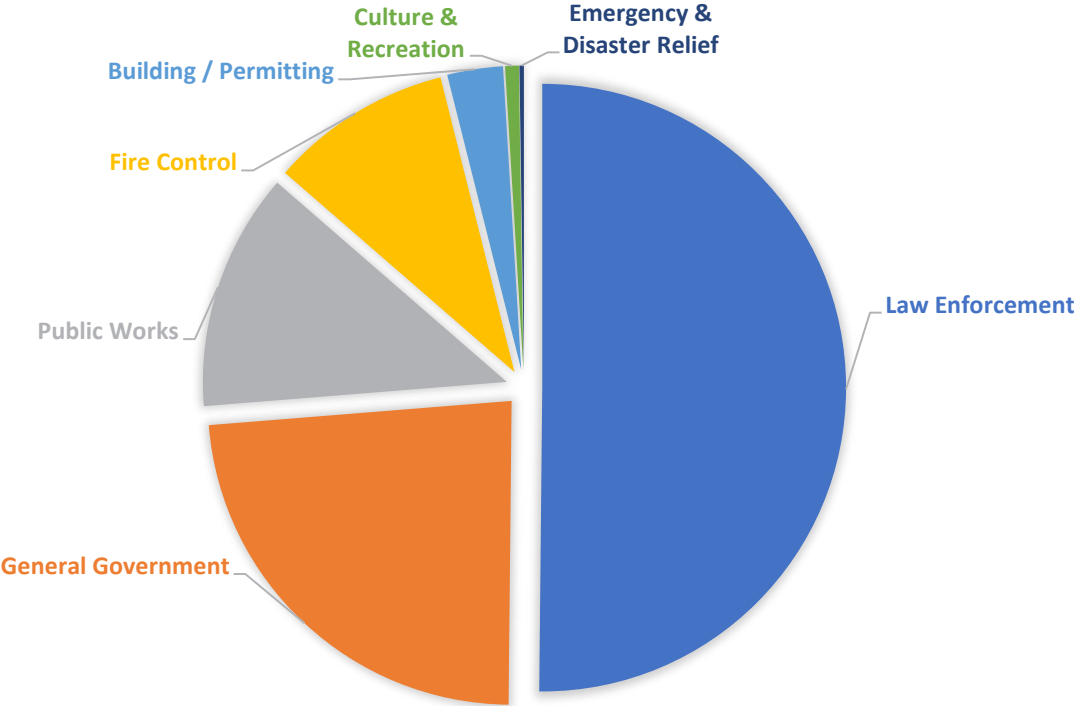
# General Fund Expenditures

Est. 1957  
A Safe, Friendly Small Town

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

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

**FY 2023 GENERAL FUND EXPENSE BY DEPARTMENT**



The logo for Kenneth City, Florida, is a watermark in the background. It features a shield with a white bird (possibly a heron) in the center, a blue banner at the top with the text 'KENNETH CITY', and a blue banner at the bottom with the text 'FLORIDA'. Below the shield, the text 'Kenneth City Florida' and 'Safe. Friendly. Smart. Together.' is visible.

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

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

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



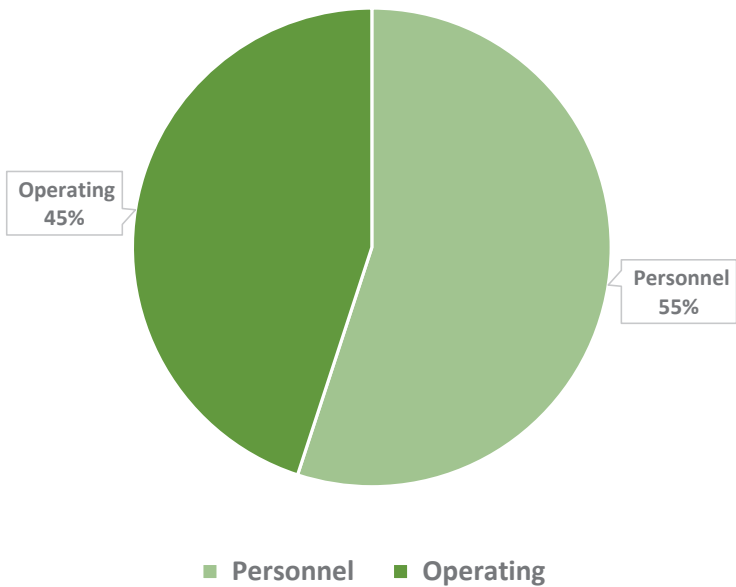
## General Government as Converted to Administration Department Program Fiscal Year 2022-2023

	Program Revenues					
	Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total
<b>Total Revenue</b>	\$ -	\$ -	\$ 2,920,575.00	\$ -	\$ 151,400.00	\$ 3,071,975.00

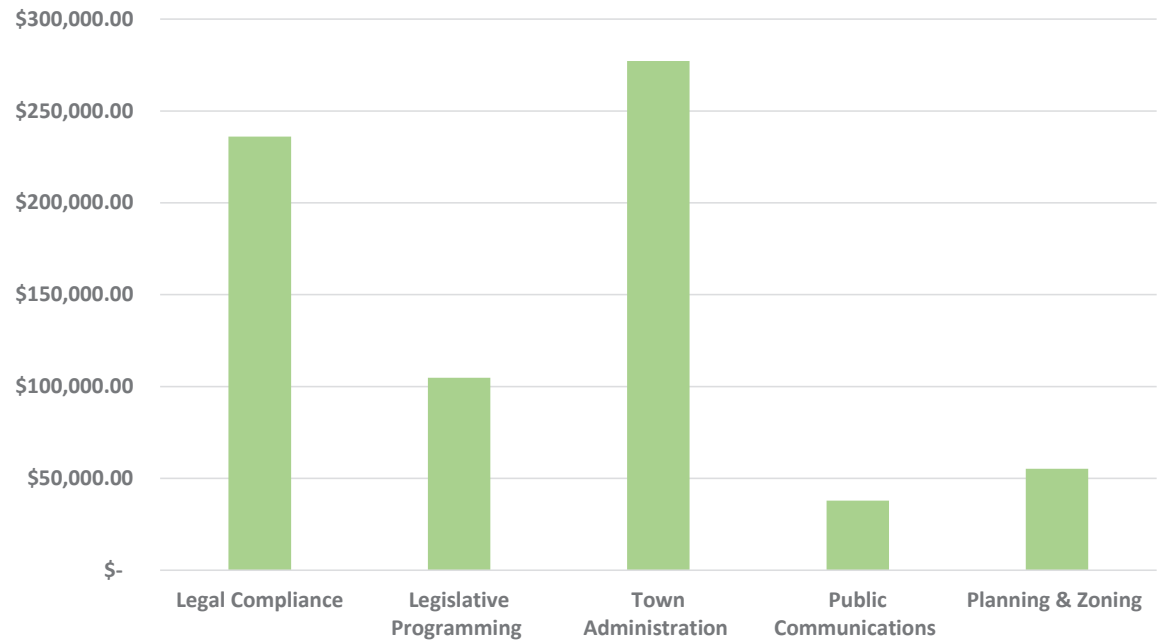
  

	Program Revenues					
	Legal Compliance	Legislative Programming	Town Administration	Public Communications	Planning & Zoning	Total
<b>Personnel</b>	\$ 122,105.60	\$ 102,510.00	\$ 132,352.00	\$ 22,313.00	\$ 11,959.40	\$ 391,240.00
<b>Operating</b>	\$ 113,880.00	\$ 2,250.00	\$ 144,810.00	\$ 15,625.00	\$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

Admin Expense by Type



Admin Program Expense



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

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

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

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

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

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

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

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

The logo for Fleming Community Florida is centered in the background. It features a white stork carrying a bundle, set against a circular backdrop with a sun and a house. Below the stork, the text "FLEMING COMMUNITY FLORIDA" is written in a stylized font, followed by "Est. 1957" and "A Safe, Friendly Small Town".

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

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

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



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

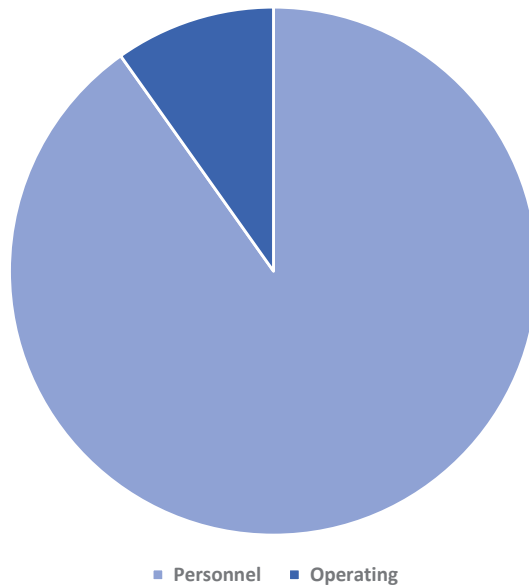
Police Program Revenues

	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
<b>Revenue Total</b>	\$ 6,200.00	\$ 4,050.00	0	0	\$ 6,000.00	\$ -	0	\$ 16,250.00

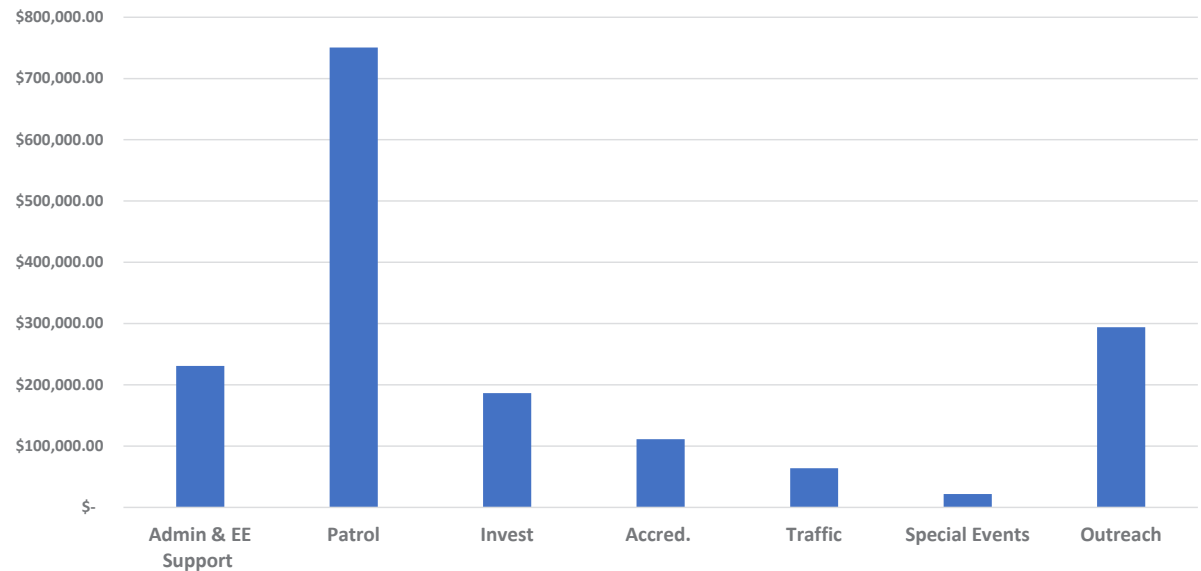
  

	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
<b>Personnel</b>	\$ 194,639.98	\$ 662,455.41	\$ 179,258.04	\$ 108,047.39	\$ 42,565.04	\$ 21,275.76	\$ 288,233.37	\$ 1,496,475.00
<b>Operating</b>	\$ 36,300.00	\$ 88,333.33	\$ 7,366.67	\$ 3,100.00	\$ 21,533.33	\$ 500.00	\$ 5,966.67	\$ 163,100.00
<b>Expense Total</b>	\$ 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
<b>Net Departmental Program Expense (Revenue)</b>	\$ 224,739.98	\$ 746,738.74	\$ 186,624.71	\$ 111,147.39	\$ 58,098.37	\$ 21,775.76	\$ 294,200.04	\$ 1,643,325.00

Police Expense by Type



Police Expense By Program



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

EXPTYPE	AcctCode	Description	22 Budget	23 Recommended	Admin & EE Support	Patrol	Invest	Accred.	Traffic	Special Events	Outreach	Total
<b>Personnel</b>	<b>911.003</b>	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
	<b>912.000</b>	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>912.102</b>	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
	<b>912.201</b>	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
	<b>912.301</b>	SEASONAL PART-TIME SALARIES (.5 FTE)	\$ 25,050.00	\$ 26,800.00	\$ 25,523.81	\$ -	\$ -	\$ 1,276.19	\$ -	\$ -	\$ -	\$ 26,800.00
	<b>912.401</b>	LIEUTENANT SALARY	\$ 84,097.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>912.501</b>	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
	<b>914.000</b>	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
	<b>914.200</b>	COURT TIME PAY	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
	<b>914.300</b>	HOLIDAY PAY	\$ 23,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	<b>914.500</b>	NIGHT DIFFERENTIAL PAY	\$ 15,000.00	\$ 35,650.00	\$ -	\$ 23,529.00	\$ 5,704.00	\$ -	\$ 6,417.00	\$ -	\$ -	\$ 35,650.00
	<b>915.000</b>	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
	<b>921.000</b>	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
	<b>922.000</b>	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
	<b>923.000</b>	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
	<b>923.001</b>	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
	<b>923.050</b>	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
	<b>925.000</b>	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>931.000</b>	STAFF TRAINING	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 1,000.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 2,500.00
	<b>940.000</b>	TRAVEL & MEETING EXPENSE	\$ 6,000.00	\$ 10,000.00	\$ 2,000.00	\$ 3,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
	<b>952.300</b>	UNIFORMS & GEAR	\$ 11,900.00	\$ 8,600.00	\$ 860.00	\$ 7,310.00	\$ -	\$ -	\$ 430.00	\$ -	\$ -	\$ 8,600.00
	<b>952.600</b>	UNIFORM CLEANING	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 5,000.00
<b>Personnel Total</b>			<b>\$ 1,434,635.00</b>	<b>\$ 1,496,475.00</b>	<b>\$ 194,639.98</b>	<b>\$ 662,455.41</b>	<b>\$ 179,258.04</b>	<b>\$ 108,047.39</b>	<b>\$ 42,565.04</b>	<b>\$ 21,275.76</b>	<b>\$ 288,233.37</b>	<b>\$ 1,496,475.00</b>
<b>Operating</b>	<b>934.000</b>	CONTRACTURAL SERVICES	\$ 39,780.00	\$ 43,800.00	\$ -	\$ 41,100.00	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	\$ 43,800.00
	<b>941.000</b>	COMMUNICATIONS - TELEPHONE	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
	<b>941.100</b>	COMMUNICATIONS - CELL/LAPTOPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>942.000</b>	POSTAGE, FREIGHT ETC	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700.00
	<b>943.200</b>	WATER & SEWER	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
	<b>946.100</b>	REPAIRS VEHICLES	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 8,333.33	\$ 4,166.67	\$ -	\$ 8,333.33	\$ -	\$ 4,166.67	\$ 25,000.00
	<b>946.200</b>	REPAIRS & MAINTENANCE - EQUIP	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00
	<b>946.201</b>	REPAIRS & MAINTENANCE - RADAR	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	<b>946.300</b>	REPAIRS RADIO	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	<b>946.400</b>	VEHICLE EQUIP CERT & CHECKS	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ 700.00
	<b>946.500</b>	COMPUTER MAINTENANCE	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
	<b>947.000</b>	PRINTING	\$ 2,500.00	\$ 2,500.00	\$ 500.00	\$ 100.00	\$ 500.00	\$ 400.00	\$ -	\$ 500.00	\$ 500.00	\$ 2,500.00
	<b>948.000</b>	ADVERTISING (JOB POSTINGS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>948.001</b>	PUBLIC RELATIONS MATERIAL	\$ 1,300.00	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300.00	\$ 1,300.00
	<b>949.500</b>	APPLICANT SCREENING	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
	<b>949.600</b>	PRISONER EXPENSE	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00
	<b>951.000</b>	OFFICE SUPPLIES	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
	<b>952.100</b>	GASOLINE	\$ -	\$ 35,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 35,000.00
	<b>952.101</b>	OIL & FILTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.200</b>	TIRES & BATTERIES	\$ 24,150.00	\$ 3,000.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 3,000.00
	<b>952.411</b>	CAMERA, FILM, EQUIP, ETC	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>952.500</b>	AMMUNITION	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
	<b>952.700</b>	CRIME INVESTIGATION SUPPLIES	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
	<b>952.800</b>	PERSONAL PROPERTY REPLACEMENT	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00
	<b>954.000</b>	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Total</b>			<b>\$ 167,480.00</b>	<b>\$ 163,100.00</b>	<b>\$ 36,300.00</b>	<b>\$ 88,333.33</b>	<b>\$ 7,366.67</b>	<b>\$ 3,100.00</b>	<b>\$ 21,533.33</b>	<b>\$ 500.00</b>	<b>\$ 5,966.67</b>	<b>\$ 163,100.00</b>
<b>Grand Total</b>			<b>\$ 1,602,115.00</b>	<b>\$ 1,659,575.00</b>	<b>\$ 230,939.98</b>	<b>\$ 750,788.74</b>	<b>\$ 186,624.71</b>	<b>\$ 111,147.39</b>	<b>\$ 64,098.37</b>	<b>\$ 21,775.76</b>	<b>\$ 294,200.04</b>	<b>\$ 1,659,575.00</b>

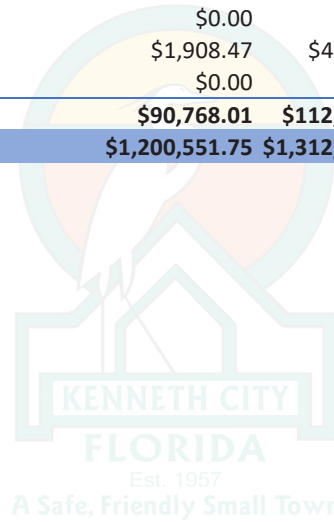


**General Fund Police Department**  
**Prior Year Actuals and FY 2023 Recommended**

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

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

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



# Public Works



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

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

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

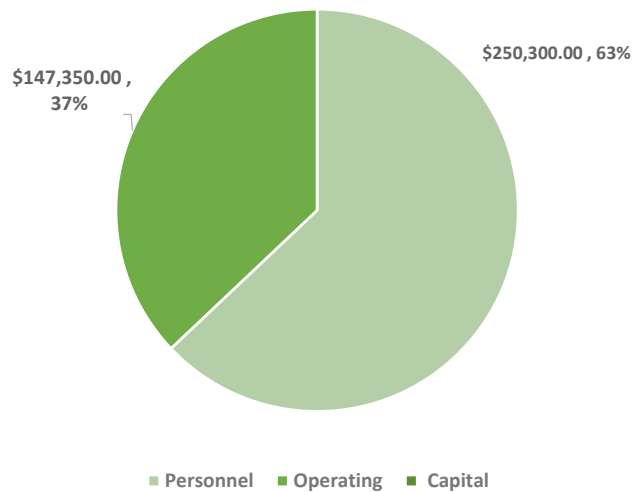
ACCOUNT	PUBLIC WORKS	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 22/23 BUDGET	CHANGE (%)
<b>OPERATING EXPENSES</b>		<b>53,449</b>	<b>83,125</b>	<b>82,600</b>	<b>-0.6%</b>
001.000.541.934.100	Street Sweeping	4,313	3,800	4,400	15.8%
001.000.541.943.100	Electricity	4,878	12,000	8,000	-33.3%
001.000.541.943.110	Street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



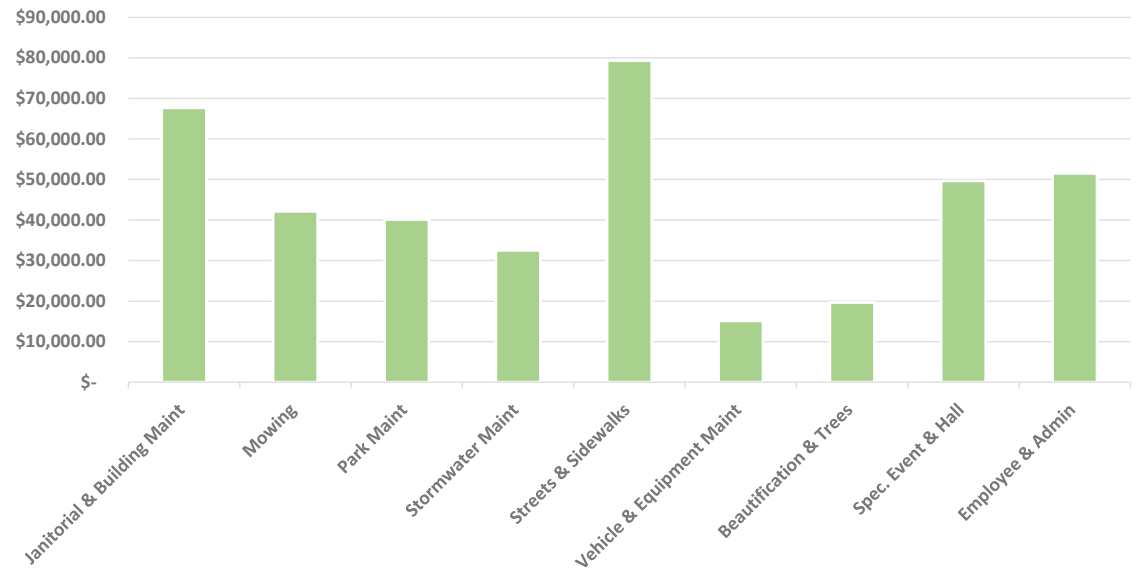
## Public Works as Converted to Public Works Department Program Fiscal Year 2022-2023

	Program Revenue									
	Janitorial & Building Maint	Mowing	Park Maint	Stormwater Maint	Streets & Sidewalks	Vehicle & Equipment Maint	Beautification & Trees	Spec. Event & Hall	Employee & Admin	Total
	\$ -	\$ 750.00	\$ -	\$ -	\$ 90,900.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 94,650.00
<b>Personnel</b>	\$ 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
<b>Operating</b>	\$ 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
<b>Capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 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
<b>Net Departmental Program Expense (Revenue)</b>	\$ 67,664.02	\$ 41,362.37	\$ 40,130.58	\$ 32,503.62	\$ (11,587.86)	\$ 15,118.11	\$ 19,663.70	\$ 46,634.04	\$ 51,511.43	\$ 303,000.00

Public Works Expense By Type



Public Works Expense by Program



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

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

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

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

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

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



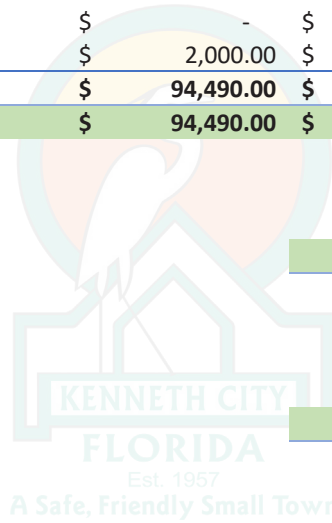
# Community Development (Building, Planning & Zoning)

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

**Program Revenues**  
**Planning & Zoning**  
**\$ 151,400.00**

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

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



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

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

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

### Community Development Prior Year Actual and 2023 Recommended

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

\*Amounts for Computer Maintenance Not Displayed for Historical Purposes

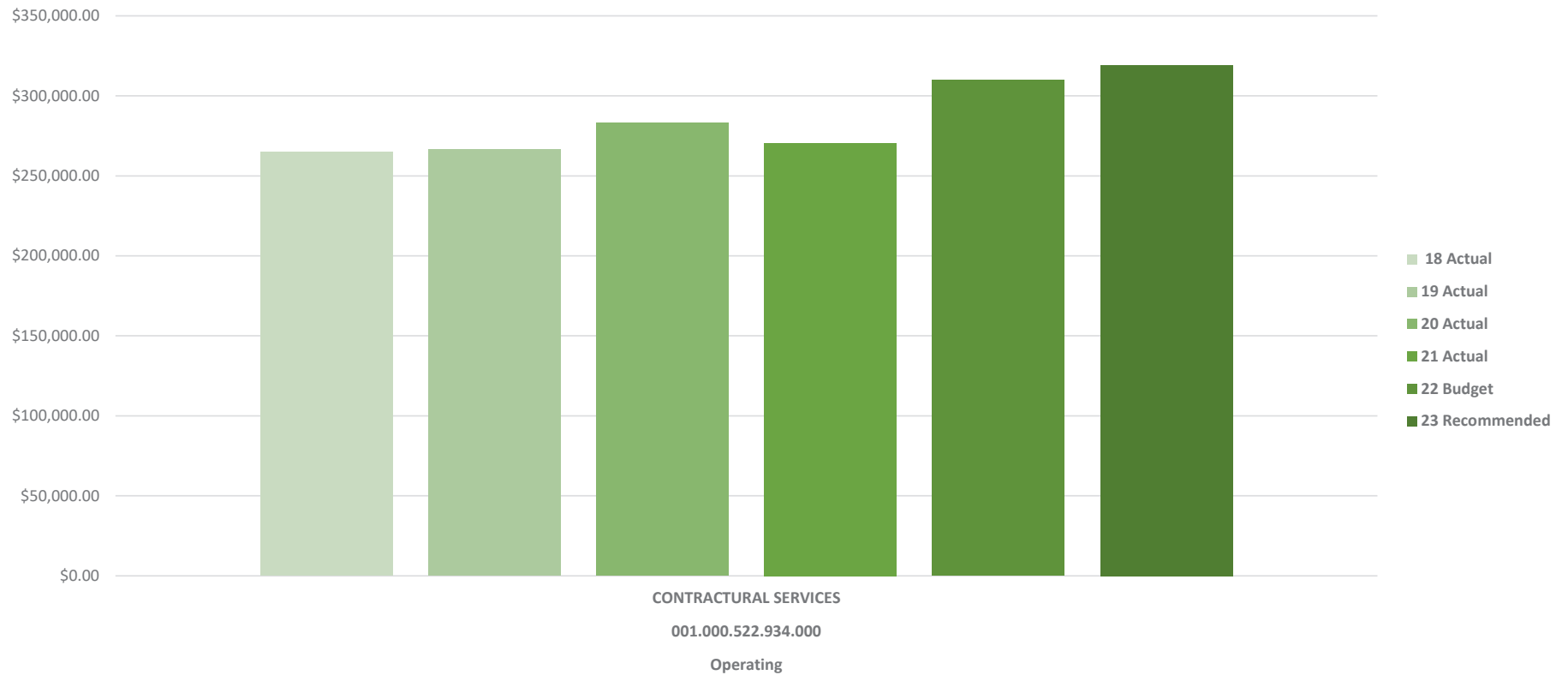
# Public Safety: Fire Services



## 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
<b>Operating Total</b>			<b>\$264,937.24</b>	<b>\$266,557.11</b>	<b>\$283,174.52</b>	<b>\$270,562.76</b>	<b>\$310,000.00</b>	<b>\$319,300.00</b>
<b>Grand Total</b>			<b>\$264,937.24</b>	<b>\$266,557.11</b>	<b>\$283,174.52</b>	<b>\$270,562.76</b>	<b>\$310,000.00</b>	<b>\$319,300.00</b>

Fire Services Contract Expense Prior Year Actual and 2023 Recommended





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

General Fund	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Budget 2022
Revenues	\$ 3,126,929.54	\$ 2,948,829.39	\$ 1,889,914.31	\$ 2,042,850.48	\$ 2,101,263.00	\$ 2,175,738.00	\$ 2,225,877.80	\$ 2,297,206.25	\$ 2,541,974.72	\$ 2,637,177.99	\$ 2,745,999.53	\$ 2,720,665.00
Expenditures	\$ 2,917,583.18	\$ 2,832,509.23	\$ 1,915,587.25	\$ 2,099,184.99	\$ 1,933,668.82	\$ 2,155,205.77	\$ 2,226,615.38	\$ 2,483,554.52	\$ 2,587,766.89	\$ 2,784,667.94	\$ 3,024,806.37	\$ 3,194,180.00
<b>Fund Balance</b>	<b>\$ 209,346.36</b>	<b>\$ 116,320.16</b>	<b>\$ (25,672.94)</b>	<b>\$ (56,334.51)</b>	<b>\$ 167,594.18</b>	<b>\$ 20,532.23</b>	<b>\$ (737.58)</b>	<b>\$ (186,348.27)</b>	<b>\$ (45,792.17)</b>	<b>\$ (147,489.95)</b>	<b>\$ (278,806.84)</b>	<b>\$ (473,515.00)</b>
Unrestricted	\$ 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

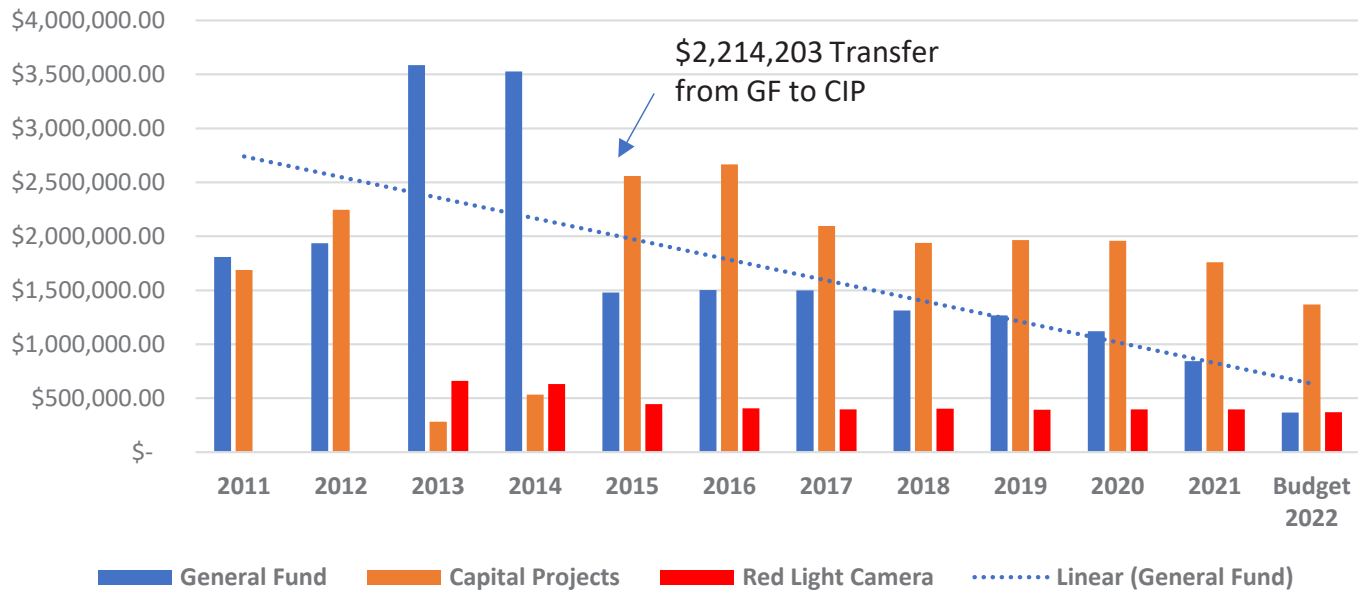
  

Capital Projects	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Budget 2022
Revenues	\$ 323,716.53	\$ 342,498.15	\$ 385,782.33	\$ 384,908.00	\$ 1,069,977.00	\$ 438,350.42	\$ 20,245.36	\$ 475,853.47	\$ 503,469.80	\$ 6,032.00	\$ 1,220,798.86	\$ 593,500.00
Expenditures	\$ 39,715.20	\$ 67,010.84	\$ 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
<b>Fund Balance</b>	<b>\$ 284,001.33</b>	<b>\$ 275,487.31</b>	<b>\$ 249,428.73</b>	<b>\$ 63,075.54</b>	<b>\$ 342.00</b>	<b>\$ 107,300.47</b>	<b>\$ (8,040.14)</b>	<b>\$ (158,262.90)</b>	<b>\$ 25,418.14</b>	<b>\$ 3,430.75</b>	<b>\$ (199,117.89)</b>	<b>\$ (392,630.00)</b>

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
<b>Fund Balance</b>			<b>\$ 118,018.43</b>	<b>\$ (28,157.93)</b>	<b>\$ (186,418.00)</b>	<b>\$ (41,022.83)</b>	<b>\$ (569,718.86)</b>	<b>\$ 5,779.79</b>	<b>\$ (9,339.31)</b>	<b>\$ (4,900.96)</b>	<b>\$ (1,004.38)</b>	<b>\$ (25,000.00)</b>
			\$ 660,221.00	\$ 632,062.00	\$ 445,644.00	\$ 404,621.00	\$ 396,581.00	\$ 402,361.00	\$ 392,812.00	\$ 396,452.00	\$ 395,448.00	\$ 370,448.00

### Change in Fund Balance 2011-22



# AMERICAN RESCUE PLAN ACT FUND

Est. 1957  
A Safe, Friendly Small Town

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

<b>Revenues</b>							
<b>American Recovery Plan Act (ARPA) Projects</b>	<b>Category</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Totals</b>
From ARPA Reserve	Reserve from ARPA Grant	150,000	825,000	435,000	750,000	400,000	<b>2,560,000</b>
<b>Totals</b>		<b>150,000</b>	<b>825,000</b>	<b>435,000</b>	<b>750,000</b>	<b>400,000</b>	<b>2,560,000</b>
<b>Expenses</b>							
<b>American Recovery Plan Act (ARPA) Projects</b>	<b>Category</b>	<b>150,000</b>	<b>407,500</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>592,500</b>
Network & Technology Upgrades	Technology Enhancement		55,000				<b>55,000</b>
Enterprise Resource Planning Software - Licenses & Implementation	Technology Enhancement		100,000				<b>100,000</b>
Digitization of Public Records - Scan, Retain, Online Access	Technology Enhancement		25,000				<b>25,000</b>
Stormwater Fee Implementation	Revenue Enhancement		65,000				<b>65,000</b>
Fire Assessment Fee Implementation	Revenue Enhancement		65,000				<b>65,000</b>
Grant Research, Writing and Submission	Revenue Enhancement		35,000	35,000			<b>70,000</b>
Imagine That Performance Transition Team	Performance Enhancement & Management	150,000					<b>150,000</b>
Business Tax Receipts - Automation	Performance Enhancement & Management		20,000				<b>20,000</b>
Various Performance Improvement Programs	Performance Enhancement & Management		20,000				<b>20,000</b>
Police Equipment	Public Safety		22,500				
<b>Transfers to CIP</b>			<b>417,500</b>	<b>400,000</b>	<b>750,000</b>	<b>400,000</b>	<b>1,967,500</b>
Stormwater Improvements	CIP - Public Works		257,500	400,000	400,000	400,000	<b>1,457,500</b>
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		<b>150,000</b>
Park Improvements - Multimodal	CIP - Public Works				200,000		<b>200,000</b>
Vehicles	Capital Equipment		120,000				
<b>Totals</b>		<b>150,000</b>	<b>825,000</b>	<b>435,000</b>	<b>750,000</b>	<b>400,000</b>	<b>2,560,000</b>

The seal of the City of Waterbury, Connecticut, is centered in the background. It features a white eagle with its wings spread, perched on a shield. The shield is divided into four quadrants with various symbols. Above the eagle is a sun. Below the shield, the text "CITY OF WATERBURY" is written in a semi-circle, and "CONNECTICUT" is written below that. At the bottom, it says "INCORPORATED 1837" and "A Safe, Friendly, Smart Town".

# CAPITAL IMPROVEMENT PROJECTS FUND

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

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

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



# Capital Improvements Program

## CAPITAL IMPROVEMENTS PROGRAM

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

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

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

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

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

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

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

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

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

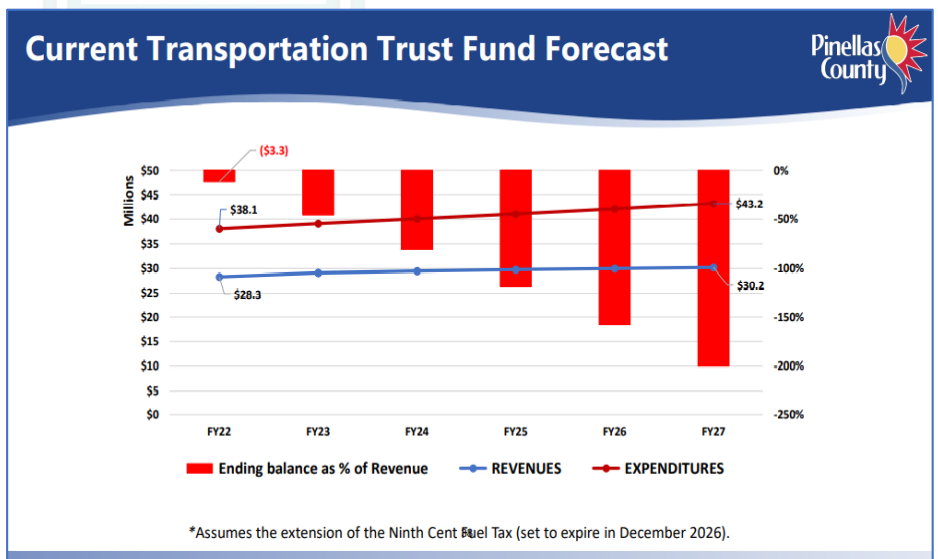
The Council has authorized the pursuit of local, state and federal grant opportunities and sees this as the best way to supplement the budget and reduce the burden on the Kenneth City taxpayer.

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

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

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

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





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

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

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

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

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

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

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

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

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



KENNETH CITY FIRE DEPT 4600

PINELLAS PARK FIRE  
*Protecting Lives and Property Since 1912*

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# 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
<b>Project Total</b>	<b>\$135,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Subtotal By Expenditure Type</b>					
Capital Expenditures	\$135,000	\$90,000	\$90,000	\$90,000	\$90,000
Operating Expenditures					
<b>Subtotal By Fund</b>					
Penny for Pinellas	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
ARPA	\$45,000				

## Police Ballistic Helmets

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



**Mission Alignment & Advancement:**

Providing Exemplary Services

**Project Description:**

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

**Funding Breakdown:**

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

## Police Computers & Tech.

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



**Mission Alignment & Advancement:**

Providing Exemplary Services

**Project Description:**

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

**Funding Breakdown:**

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

## Sound Level Meter System

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Code Enforcement

### Project Description:

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

### Funding Breakdown:

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



# Public Works Projects

## Street Improvements (Pavement Mgmt.)

Street  
Improvements  
(Pavement  
Mgmt.)

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

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

### Revisions from Previous Year:

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

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



## Park Improvements – Cameras and Security

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



### Mission Alignment & Advancement:

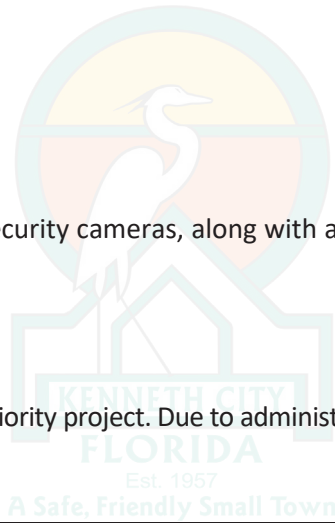
Providing Exemplary Services

### Project Description:

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

### Revisions from Previous Year:

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



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

## Joe's Creek Linear Trail Connector

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



**Mission Alignment & Advancement:**

Creating an Exceptional Environment

**Project Description:**

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

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

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

## Unit 12 Park Reconstruction

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

**Project Status:** Funded

**Project Driver:** Capital Renewal



**Mission Alignment & Advancement:**

Creating an Exceptional Environment

**Project Description:**

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

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

## Street Signage

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** Various



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

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

### Revisions from Previous Year:

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

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

## Park Improvement Lighting Installation

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

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

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

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

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

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

## Park Improvements – Multimodal Path(s)

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

**Project Status:** Unfunded for FY2023

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

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

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

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

## Stormwater Improvements

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

**Project Status:** Funded

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

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

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

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

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

## Additional Parking Behind Police Department / Community Hall

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

**Project Status:** Funded

**Project Driver:** Capital Renewal



### Mission Alignment & Advancement:

Creating an Exceptional Environment

### Project Description:

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

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

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

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



## Network & Technology Upgrades

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

**Project Status:** Funded

**Project Driver:** Capital Renewal

**Estimated Useful Life:** 10 Years



### Mission Alignment & Advancement:

Providing Exemplary Services

### Project Description:

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

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

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

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

# EXHIBIT 1

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

# Glossary



## TOWN OF KENNETH CITY BUDGET GLOSSARY

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

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

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

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