

TOWN OF KENNETH CITY

BUDGET FY 2019 - 2020





TOWN OF KENNETH CITY

A SAFE, FRIENDLY SMALL TOWN

6000 54th Avenue North - Kenneth City, Florida 33709

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July 18, 2019

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

Dear Mayor and Council Members,

In accordance with Section 8.02 of the Town Charter, I herewith submit a proposed budget for Fiscal Year 2019-2020 (FY20). This proposed budget is balanced in all funds and presents a comprehensive plan for the Town's spending activities for the coming fiscal year.

The General Fund recommended expenses total \$2,816,795, which represents an approximately 3.3 percent increase over the current year. The good news in this year's General Fund is that our property tax-assessed value, similar to last year, is continuing to increase after years of decline. Additionally, the Town is becoming ever more efficient by hiring and retaining competent, skilled staff, and has innumerable capital projects that have either been completed, or are scheduled for completion in the years ahead. All of these accomplishments are working together to strengthen the Town and its operations, and foster improved quality of live for our residents, business owners and visitors.

During last year's budget process, the Town increased its mill levy, the first adjustment in over six years. Although neighboring municipalities made similar millage adjustments in the last seven years to offset inflation, the Town took a more conservative approach to maintaining its current mill levy, but borrowed from reserves (even if just on paper) to balance our budget. Unfortunately, due to continued inflation, the Town voted to increase its mill levy by 1.0 mill (4.7592 to 5.7592). However, a 4 to 1 Council vote resulted in the Town readjusting its mill levy to 5.3895.

In keeping with the Council's original plan to achieve a total millage rate of 5.7592, the following two actions are proposed, one within the upcoming budget year, and the second within the FY21 budget year. First, the currently proposed budget includes a small mill levy of .0479 mills, which effectively will raise the Town's current millage rate of 5.3895 to 5.4374 mills for FY20. This action will enable the Town to achieve the benefit of receiving the equivalent of a full 1.0 mill levy, or 5.7592 mills for the proposed tax year. This is due to the Pinellas County Tax Collector holding the funding originally generated by an additional 0.3218 mill levy last year in escrow, which will be released to the Town on

or after October 1, 2019. The second action will require the Town to increase its mill levy by 0.3218 in FY21, which will ultimately enable the Town to achieve the originally intended 5.7592 total mills.

The currently proposed FY20 Budget reflects an average increase in service costs of approximately 3.3%, which equates to approximately \$89,395 for a \$2.8M budget. All other revenue sources are stable, or rising slightly, which allows us to accurately make future projections. This is a significant milestone in terms of stabilizing our finances, and our future.

In the FY18 Budget, the Town completed its third year of administrative wage adjustments promulgated by an independent market analysis of Town wages in comparison to the Local Labor Market (LLM). As such, in harmony with wage increases being reflected in neighboring municipalities, the currently proposed FY20 budget includes a 3% general wage increase. Employees would be eligible for this adjustment upon completing their annual review(s) throughout the fiscal year. The currently proposed budget includes similar funding for commensurate step increases reflected in the 2018 negotiation of a 2-year Police Department contract.

The FY20 budget packet is a continuation of our plan to educate the elected body and the community. The original format has been amended slightly to be easier to read and understand. Throughout the last five years, the ultimate goal has been to increase your understanding of the Town's General Fund, and other key accounts. In addition to a comprehensive overview of the budget process, spreadsheets are provided that document updates to the Town's general fund, beautification (100) and capital improvement (300) funds.

The good news in all of this is that the Town is continually practicing sound budgeting practices, as evidenced by successful Town audits over the last four years, with the General Fund "socking away" approximately 6 months of funding that could be utilized to fund the Town's General Fund expenses, should the need occur. This satisfies the Florida League of Cities (FLC) recommendation of approximately 3 to 6 months of reserves be maintained in the General Fund.

This budget proposes to use \$240,092 of reserves to balance proposed expenses. In the last five years, this amount has gradually decreased annually to its current rate. It is important to note that use of reserves to balance proposed expenses very often only occurs on paper, as municipalities rarely spend 100% of every line item in their budgets. In our case, review of Town audits for the past four years reveals that our reserves have mostly, remained stable.

Based on the overall plan of the Town's forward progression, and due to a stable condition of the Town's fund balance, the proposed FY20 budget can be accomplished, as proposed. This budget will ultimately enable a continuation of the quality services that the residents and public have come to expect. We appreciate your continuing support of the programs and services provided to our residents, and thank you for the opportunity to serve the community.

Sincerely,

Matthew Campbell
Town Manager

TOWN OF KENNETH CITY

MISSION, VISION AND CORE VALUES

MISSION

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

VISION

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

CORE VALUES

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

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

TOWN OF KENNETH CITY MISSION, VISION AND CORE VALUES

CORE VALUES (CONTINUED)

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

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BUDGET GUIDE

FY 2019 - 2020

**TOWN OF KENNETH CITY
BUDGET GUIDE
FY 2019-2020**

BUDGET GUIDE

A budget is a town's financial and operating plan for a period called a "Fiscal Year," and is mandated by Florida Statutes. The Town of Kenneth City's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2019, is referred to as "Fiscal Year 2019-20" or sometimes as FY19/20. The Town Council is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The Town cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the Town Council to the Town staff to spend money. The budget also contains an estimate of revenues to be received by the Town during the same time period. The legal authorization to collect revenues, such as the property tax and user fees, is established by State Statutes and the Town Charter, and is enacted by the Town Council by ordinance. The Town cannot borrow money from outside sources to operate, as does the Federal government. The Town can only borrow money for major capital projects, as in the purchase of land, major equipment, or the construction of infrastructure, buildings, etc.

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

**TOWN OF KENNETH CITY
BUDGET PROCESS
FY 2019-2020**

HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process is a year-round activity. The FY 2019-20 Budget is adopted and becomes effective October 1, 2019. The next fiscal year's budget preparation process intensifies after receipt of the Town Audit, which this year occurred in June 2019. The audit serves as the basis for preparing the forthcoming fiscal year budget. The staff then begins to prepare the general and capital improvement fund spreadsheets for inclusion in the future budget draft.

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

In the month of September, two public hearings are held regarding the proposed property tax and budget for the new fiscal year with the Town Council voting on the tax rate and proposed budget at both public hearings. At this time, resolutions are passed by the Town Council for the millage rate and proposed budget. On September 30 of each year, the existing fiscal year budget closes and the new fiscal year begins October 1st.

ORGANIZATIONAL CHART

FY 2019 - 2020



ORGANIZATIONAL CHART

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

Town Council

Councilmember
Carl Troup

Councilmember
Barbara Roberts

Mayor
Wanda Dudley

Vice-Mayor
Robert Howell

Councilmember
Lawrence Hautt

Town Attorney
Randy Mora

Matt Campbell
Town Manager

Town Staff

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

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

Fire
(Contract)
FTE (3)

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

Chief of Police
Kevin Riley
FTE (11 + Chief & Admin.)

- Public Safety
- Community Policing
- Code Enforcement
- Emergency Mgmt.
- Flood Plan Mgmt.

Town Clerk
Cindy Matson

- Finance and Tax
- Budgeting
- Accounting/Billing
- Human Services
- Risk Management

Management Analyst
William Curvin

Public Works Director
Ken Moore
FTE (4)

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

BUDGET CALENDAR

FY 2019 - 2020

**TOWN OF KENNETH CITY
BUDGET CALENDAR
FY 2019-2020**

June 1, 2019	Pinellas County (PC) Property Appraiser (PAO) delivers estimate of taxable value to taxing authorities
July 1, 2019	PC PAO delivers certification of taxable value (DR-420) to taxing authorities
July 18, 2019	Draft Budget Summary delivered to Town Council
July 22-26, 2019	Budget Review Meetings with Individual Council Members
August 2, 2019	Town Clerk notifies PC PAO of proposed millage rate & date, time and place of 1 st Public Budget Hearing
August 14, 2019	Workshop – Budget Discussion 6:30 PM Community Hall
August 28, 2019	Workshop – Budget Discussion (if needed) 6:30 PM Community Hall
September 11, 2019	1 st Public Hearing on FY 19/20 Tentative Budget & Millage Rate 6:30 PM Community Hall
September 25, 2019	Final Public Hearing on FY 19/20 Budget & Millage Rate 6:30 PM Community Hall
September 28, 2019	Town Clerk forwards Millage Rate to PC PAO, Tax Collector and Department of Revenue (DOR)
October 1, 2019	Effective Date of Town Fiscal Year 2019/20 Budget

TRIM NOTICE AND MILLAGE INFORMATION

FY 2019 - 2020



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year : 2019	County : PINELLAS
Principal Authority : TOWN OF KENNETH CITY	Taxing Authority : TOWN OF KENNETH CITY

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	171,305,879	(1)
2.	Current year taxable value of personal property for operating purposes	\$	7,783,946	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	179,089,825	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	250,496	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	178,839,329	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	165,912,256	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/28/2019 3:08 PM		

SECTION II : COMPLETED BY TAXING AUTHORITY

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

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	5.7500	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	953,995	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	953,995	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	178,839,329	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	5.3344	per \$1000	(16)
17.	Current year proposed operating millage rate	5.4374	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	973,783	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	953,995	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		5.3344 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	955,337	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	973,783	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		5.4374 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		1.93 %	(27)

First public budget hearing	Date : 9/11/2019	Time : 6:30 PM EST	Place : Kenneth City Community Hall, 4600 58th Street N, Kenneth City, FL 33709
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority			Date : 7/31/2019 2:15 PM	
	Title : MATTHEW CAMPBELL- TOWN MANAGER		Contact Name and Contact Title : CINDY McCARTHY, TOWN CLERK		
	Mailing Address : 6000 54TH AVE N		Physical Address : 6000 - 54TH AVE N		
	City, State, Zip : KENNETH CITY, FL 33709		Phone Number : 7274988948		Fax Number : 7274988841

MIKE TWITTY, PINELLAS COUNTY PROPERTY APPRAISER
2019 TAXABLE VALUE BY TAXING AUTHORITY AS OF JULY 01, 2019
2019 PRELIMINARY TAX ROLL

NAME	2018 Just Value	2019 Just Value	% Change in Just Value of Real Property	2018 Taxable Value Real Property	2019 Taxable Value Real Property	% Change in Just Value of Real Property	2018 Taxable Value Real Property	2019 Taxable Value Real Property	% Change in Just Value of Real Property	2018 Taxable Value Personal Property	2019 Taxable Value Personal Property	% Change in Just Value of Real Property	2018 Taxable Value Personal Property	2019 Taxable Value Personal Property	% Change in Just Value of Real Property	2018 Total Taxable Value	2019 Total Taxable Value	% Change in Total Taxable Value	2018 Total Taxable Value	2019 Total Taxable Value	% Change in Total Taxable Value	2018 Total Taxable Value	2019 Total Taxable Value	% Change in Total Taxable Value
	Real Property	Real Property		Real Property	Real Property		Real Property	Real Property		Real Property	Real Property		Real Property	Real Property		Real Property	Real Property		Real Property	Real Property		Real Property	Real Property	
BELLEAIR BEACH	1,078,376,079	1,178,954,947	9.33%	742,598,075	809,235,591	9.33%	539,870,252	564,892,443	9.33%	5,440,579	6,723,562	9.33%	5,440,579	6,723,562	9.33%	748,038,654	815,959,153	9.08%	748,038,654	815,959,153	9.08%	748,038,654	815,959,153	9.08%
BELLEAIR BLUFFS	722,869,750	743,924,265	2.90%	539,870,252	564,892,443	2.90%	337,342,406	333,933,982	2.72%	9,232,502	8,602,578	-6.45%	9,232,502	8,602,578	-6.45%	226,574,908	239,954,889	6.45%	226,574,908	239,954,889	6.45%	226,574,908	239,954,889	6.45%
BELLEAIR SHORE	237,014,650	237,315,921	0.13%	155,191,215	166,470,987	7.19%	155,191,215	166,470,987	7.19%	198,246	176,829	-11.08%	198,246	176,829	-11.08%	155,389,461	166,647,816	7.25%	155,389,461	166,647,816	7.25%	155,389,461	166,647,816	7.25%
CLEARWATER	15,405,545,117	16,416,805,871	6.56%	10,653,005,699	11,415,612,573	7.11%	2,459,252,659	2,729,226,796	10.99%	506,919,748	502,301,630	-0.91%	506,919,748	502,301,630	-0.91%	11,159,925,447	11,917,914,203	6.79%	11,159,925,447	11,917,914,203	6.79%	11,159,925,447	11,917,914,203	6.79%
DUNEDIN	4,198,353,623	4,572,474,536	8.91%	2,459,252,659	2,729,226,796	10.99%	2,459,252,659	2,729,226,796	10.99%	92,135,762	96,669,324	4.92%	92,135,762	96,669,324	4.92%	2,551,388,421	2,825,896,120	10.99%	2,551,388,421	2,825,896,120	10.99%	2,551,388,421	2,825,896,120	10.99%
GULFPORT	1,505,670,509	1,618,270,897	7.48%	925,431,101	1,010,435,908	10.99%	925,431,101	1,010,435,908	10.99%	12,104,803	11,873,475	-1.91%	12,104,803	11,873,475	-1.91%	937,535,904	1,022,307,383	9.04%	937,535,904	1,022,307,383	9.04%	937,535,904	1,022,307,383	9.04%
INDIAN ROCKS BEACH	1,496,500,888	1,606,981,910	7.38%	1,165,836,432	1,248,005,215	7.08%	1,165,836,432	1,248,005,215	7.08%	9,695,645	8,615,402	-11.14%	9,695,645	8,615,402	-11.14%	1,175,532,077	1,256,620,617	6.90%	1,175,532,077	1,256,620,617	6.90%	1,175,532,077	1,256,620,617	6.90%
INDIAN SHORES	1,109,162,500	1,163,786,614	4.92%	950,480,613	1,018,446,930	10.33%	950,480,613	1,018,446,930	10.33%	5,261,467	5,180,466	-1.54%	5,261,467	5,180,466	-1.54%	955,742,080	1,023,627,396	7.10%	955,742,080	1,023,627,396	7.10%	955,742,080	1,023,627,396	7.10%
KENNETH CITY	229,317,616	306,370,738	33.6%	158,159,911	171,305,879	8.31%	158,159,911	171,305,879	8.31%	7,752,345	7,783,946	0.41%	7,752,345	7,783,946	0.41%	165,912,256	179,089,825	7.94%	165,912,256	179,089,825	7.94%	165,912,256	179,089,825	7.94%
LARGO	6,468,251,671	6,990,598,451	8.08%	4,330,661,498	4,699,948,915	8.53%	4,330,661,498	4,699,948,915	8.53%	367,914,008	372,729,266	1.31%	367,914,008	372,729,266	1.31%	4,698,575,506	5,072,678,181	8.23%	4,698,575,506	5,072,678,181	8.23%	4,698,575,506	5,072,678,181	8.23%
MADERA BEACH	1,622,706,650	1,683,454,016	3.74%	1,244,779,115	1,318,041,566	5.85%	1,244,779,115	1,318,041,566	5.85%	14,295,408	13,065,338	-8.60%	14,295,408	13,065,338	-8.60%	1,259,074,523	1,331,106,904	5.72%	1,259,074,523	1,331,106,904	5.72%	1,259,074,523	1,331,106,904	5.72%
N REDINGTON BEACH	616,913,667	651,273,935	5.57%	509,237,679	540,396,650	6.12%	509,237,679	540,396,650	6.12%	2,730,510	2,597,022	-4.89%	2,730,510	2,597,022	-4.89%	511,968,189	542,993,672	5.89%	511,968,189	542,993,672	5.89%	511,968,189	542,993,672	5.89%
OLDSMAR	1,692,482,803	1,830,055,673	8.13%	1,144,234,736	1,239,776,558	8.13%	1,144,234,736	1,239,776,558	8.13%	217,904,737	234,505,942	7.62%	217,904,737	234,505,942	7.62%	1,362,139,473	1,474,282,500	8.13%	1,362,139,473	1,474,282,500	8.13%	1,362,139,473	1,474,282,500	8.13%
PINELLAS PARK	4,653,418,140	5,004,910,705	7.55%	3,101,922,854	3,326,933,910	7.25%	3,101,922,854	3,326,933,910	7.25%	426,742,045	469,030,477	9.91%	426,742,045	469,030,477	9.91%	3,528,664,899	3,795,964,387	7.58%	3,528,664,899	3,795,964,387	7.58%	3,528,664,899	3,795,964,387	7.58%
REDINGTON BEACH	585,157,231	615,516,791	5.19%	449,431,018	481,924,354	7.23%	449,431,018	481,924,354	7.23%	34,884,630	30,910,112	-11.39%	34,884,630	30,910,112	-11.39%	484,315,648	512,834,466	5.89%	484,315,648	512,834,466	5.89%	484,315,648	512,834,466	5.89%
REDINGTON SHORES	878,562,625	901,201,039	2.58%	700,205,466	715,722,433	2.16%	700,205,466	715,722,433	2.16%	10,184,449	9,098,939	-10.66%	10,184,449	9,098,939	-10.66%	710,389,915	724,821,372	2.03%	710,389,915	724,821,372	2.03%	710,389,915	724,821,372	2.03%
SAFETY HARBOR	2,128,861,831	2,258,193,223	6.08%	1,252,020,208	1,319,016,206	5.49%	1,252,020,208	1,319,016,206	5.49%	44,305,392	45,914,645	3.63%	44,305,392	45,914,645	3.63%	1,296,325,600	1,364,930,851	5.35%	1,296,325,600	1,364,930,851	5.35%	1,296,325,600	1,364,930,851	5.35%
SEMINOLE	2,171,771,098	2,338,549,633	7.68%	1,396,450,590	1,514,431,640	8.45%	1,396,450,590	1,514,431,640	8.45%	63,590,715	66,176,655	4.07%	63,590,715	66,176,655	4.07%	1,460,041,305	1,580,608,295	8.26%	1,460,041,305	1,580,608,295	8.26%	1,460,041,305	1,580,608,295	8.26%
SOUTH PASADENA	804,054,456	844,528,135	5.03%	589,892,722	626,595,625	6.22%	589,892,722	626,595,625	6.22%	33,687,015	29,057,459	-13.74%	33,687,015	29,057,459	-13.74%	623,579,737	655,653,084	5.14%	623,579,737	655,653,084	5.14%	623,579,737	655,653,084	5.14%
ST PETE BEACH	3,855,198,411	4,071,357,720	5.61%	2,991,455,752	3,192,363,542	6.72%	2,991,455,752	3,192,363,542	6.72%	66,296,534	66,355,397	0.09%	66,296,534	66,355,397	0.09%	3,057,752,286	3,258,718,939	6.57%	3,057,752,286	3,258,718,939	6.57%	3,057,752,286	3,258,718,939	6.57%
ST PETERSBURG	29,329,378,230	32,162,330,028	9.66%	17,862,365,867	19,702,240,209	10.30%	17,862,365,867	19,702,240,209	10.30%	1,146,860,209	1,138,603,959	-0.72%	1,146,860,209	1,138,603,959	-0.72%	19,009,226,076	20,840,844,168	9.64%	19,009,226,076	20,840,844,168	9.64%	19,009,226,076	20,840,844,168	9.64%
TARPON SPRINGS	2,779,358,736	2,937,873,834	5.70%	1,725,494,624	1,841,504,726	6.99%	1,725,494,624	1,841,504,726	6.99%	77,652,886	77,681,304	0.04%	77,652,886	77,681,304	0.04%	1,803,147,510	1,919,186,030	6.44%	1,803,147,510	1,919,186,030	6.44%	1,803,147,510	1,919,186,030	6.44%
TREASURE ISLAND	2,384,938,385	2,551,627,656	6.99%	1,833,167,829	1,976,695,640	10.56%	1,833,167,829	1,976,695,640	10.56%	18,745,852	18,178,838	-3.02%	18,745,852	18,178,838	-3.02%	1,851,913,681	1,994,874,478	7.72%	1,851,913,681	1,994,874,478	7.72%	1,851,913,681	1,994,874,478	7.72%

NOTE: This tax roll summary is provided in the same format as the annual June 1 tax roll estimates at the request of the taxing authorities, but is not the official tax roll recap. Some values on this report may not balance against the annual DR-489 or DR-403 Recap forms due to centrally assessed property and lands available for taxes. This report may reflect changes to the tax roll from certification to the report date.

When establishing budgets or analyzing the tax roll, please rely on the official tax roll recap forms (DR-489s/DR-403s), DR-420s/422s, and the certified tax roll database. Roll recaps and reports are available online at www.pcpao.org/pvr/

CHARLES W. THOMAS, CFC, PINELLAS COUNTY TAX COLLECTOR
MILLAGE RATES - (DOLLARS PER THOUSAND)
LEVIED FOR 2018 TAXES

County Wide
General Fund 5.2755
Health Department 0.0835
Total 5.3590

Millage Code	City or District	City	County Wide	County MSTU	School**	(RE ONLY)			(RE ONLY)			(RE ONLY)			Tangible Personal Property Total
						Transit District	County Library Services	Other Library Services	Fire District	Water Mgt District	Medical Services	Community /Recreation Service District	Other Districts	Real Estate Total	
AA	County & MSTU	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	15.8803							
AATD	Transit District, County & MSTU	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	15.8803							
BB	Belleair Beach	2.0394	6.7270	0.7500	0.5000	0.9158	1.2086	15.3340							
BBL	Belleair Bluffs, TR	5.3500	6.7270	0.7500	0.5000	0.9158	1.2086	18.6446							
BL	Belleair, TR	6.5000	6.7270	0.7500	0.5000	0.9158	1.2086	19.7946							
BS	Belleair Shore	0.6737	6.7270	0.7500	0.5000	0.9158	1.2086	13.9683							
BT	Belleair Bluffs FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	14.8841							
CTF	Cleanwater FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	19.2781							
CW	Cleanwater, TR	5.9550	6.7270	0.7500	0.5000	0.9158	1.2086	20.7553							
CWD *	Cleanwater Downtown Dev Bd, TR	6.9250	6.7270	0.7500	0.5000	0.9158	1.2086	19.2496							
CWDO	Cleanwater Downtown Dev HX, TR	5.9550	6.7270	0.7500	0.5000	0.9158	1.2086	20.2196							
DN	Dunedin, TR	4.1345	6.7270	0.7500	0.5000	0.9158	1.2086	20.9154							
DTF	Dunedin FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	19.0949							
ETF	East Lake FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	20.4683							
FSMT	Feather Sound Com Svc, MSTU, HPF, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	15.8803							
GF	Gandy FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	16.5803							
GP	Gulfport, TR	4.0390	6.7270	0.7500	0.5000	0.9158	1.2086	19.8438							
HPTF	High Point FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	17.3336							
HR	Safety Harbor, TR	3.9500	6.7270	0.7500	0.5000	0.9158	1.2086	18.9104							
HTF	Safety Harbor FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	20.3579							
IRB	Indian Rocks Beach, TR	1.8326	6.7270	0.7500	0.5000	0.9158	1.2086	15.1272							
IS	Indian Shores, TR	1.8700	6.7270	0.7500	0.5000	0.9158	1.2086	16.7930							
KC	Kenneth City	5.7500	6.7270	0.7500	0.5000	0.9158	1.2086	15.1646							
KCPW	Kenneth City, PP WTR MGT	5.7500	6.7270	0.7500	0.5000	0.9158	1.2086	19.9604							
LA	Largo, TR	5.7413	6.7270	0.7500	0.5000	0.9158	1.2086	21.8274							
LETF	Lealman FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	20.7017							
LFPW	Lealman FID, PP WTR MGT, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	23.2961							
LTF	Largo FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	25.1631							
MB	Madeira Beach, TR	2.2000	6.7270	0.7500	0.5000	0.9158	1.2086	21.1070							
NRB	North Redington Beach, TR	1.0000	6.7270	0.7500	0.5000	0.9158	1.2086	17.1604							
OM	Oldsmar, TR	4.0500	6.7270	0.7500	0.5000	0.9158	1.2086	15.9604							
PF	Pinellas Park FID, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	17.3446							
PFW	Pinellas Park WTR MGT, FID, TR	5.4900	6.7270	0.7500	0.5000	0.9158	1.2086	20.7437							
PHMT	Palm Harbor Com Svc, MSTU, HPF, TR	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	22.6107							
PP	Pinellas Park, TR	5.4900	6.7270	0.7500	0.5000	0.9158	1.2086	19.5461							
PPW	Pinellas Park, PIN PK WTR MGT, TR	5.4900	6.7270	0.7500	0.5000	0.9158	1.2086	20.4504							
RB	Redington Beach, TR	1.8149	6.7270	0.7500	0.5000	0.9158	1.2086	18.7846							
RS	Redington Shores, TR	1.8000	6.7270	0.7500	0.5000	0.9158	1.2086	22.3174							
SM	Seminole, TR	2.4793	6.7270	0.7500	0.5000	0.9158	1.2086	16.7753							
SP	St Petersburg, TR	6.7500	6.7270	0.7500	0.5000	0.9158	1.2086	15.1095							
SPA	South Pasadena, TR	3.5000	6.7270	0.7500	0.5000	0.9158	1.2086	16.7604							
SPAF	South Pasadena FID	3.1500	6.7270	0.7500	0.5000	0.9158	1.2086	15.0946							
SPB	St. Pete Beach	6.7500	6.7270	0.7500	0.5000	0.9158	1.2086	17.4397							
SPPW	St Petersburg, PIN PK WTR MGT, TR	6.7500	6.7270	0.7500	0.5000	0.9158	1.2086	15.7739							
SRT	Seminole, TR	5.3590	2.0857	6.7270	0.7500	0.9158	1.2086	20.0496							
STF	Seminole FID, TR	5.3590	2.0857	6.7270	0.7500	0.9158	1.2086	18.4604							
TF	Tarpon Springs FID, TR	5.3590	2.0857	6.7270	0.7500	0.9158	1.2086	17.7098							
TI	Treasure Island	3.4368	6.7270	0.7500	0.5000	0.9158	1.2086	17.3604							
TS	Tarpon Springs, TR	5.4200	6.7270	0.7500	0.5000	0.9158	1.2086	23.5824							
TVF	Tierra Verde FID	5.3590	2.0857	6.7270	0.5000	0.9158	1.2086	17.5461							

* Includes 0.9700 mill for Cleanwater Downtown Development Board.
** Includes 3.9790 mill for School State and 2.7480 mill for School Local
Transit Dist., Pinellas Park Water Mgt. Dist.
Emergency Medical Service & High Point Fire
Millage is not to be included when figuring
Tangible Personal Property Tax

TOTAL 1.2086

Charles W. Thomas, CFC, Pinellas County Tax Collector

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2018 REAL ESTATE TAX
Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

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

If Postmarked By	Nov 30, 2018				
Pay this Amount	\$583.20				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

6412 44TH AVE N
 KENNETH CITY, FL 33709-4816

PARCEL NO.: 05/31/16/46260/034/0360
 SITE ADDRESS: 6412 44TH AVE N, KENNETH CITY
 PLAT: 47 PAGE: 53
 LEGAL:
 KENNETH CITY UNIT 12
 BLK 34, LOT 36

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
GENERAL FUND	5.2755	66,125	41,125	25,000	131.89
HEALTH DEPARTMENT	0.0835	66,125	41,125	25,000	2.09
EMS	0.9158	66,125	41,125	25,000	22.90
SCHOOL-STATE LAW	3.9790	66,125	25,000	41,125	163.64
SCHOOL-LOCAL BD.	2.7480	66,125	25,000	41,125	113.01
KENNETH CITY	5.7500	66,125	41,125	25,000	143.75
SW FLA WTR MGMT.	0.2955	66,125	41,125	25,000	7.39
PINELLAS COUNTY PLN.CNCL.	0.0150	66,125	41,125	25,000	0.38
JUVENILE WELFARE BOARD	0.8981	66,125	41,125	25,000	22.45
TOTAL MILLAGE		19.9604	GROSS AD VALOREM TAXES		\$607.50

NON-AD VALOREM ASSESSMENTS

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

TAXES BECOME DELINQUENT APRIL 1ST	COMBINED GROSS TAXES AND ASSESSMENTS	\$607.50
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Pay this Amount	\$583.20				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

6412 44TH AVE N
 KENNETH CITY, FL 33709-4816

PARCEL NO.: 05/31/16/46260/034/0360
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If Postmarked By	Dec 31, 2018				
Pay this Amount	\$2,904.18				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

6114 49TH AVE N
KENNETH CITY, FL 33709-3305

PARCEL NO.: 05/31/16/46098/016/0370
SITE ADDRESS: 6088 49TH AVE N, KENNETH CITY
PLAT: 43 PAGE: 59
LEGAL:
KENNETH CITY UNIT 6
BLK 16, LOT 37

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED	
GENERAL FUND	5.2755	149,998	0	149,998	791.31	
HEALTH DEPARTMENT	0.0835	149,998	0	149,998	12.52	
EMS	0.9158	149,998	0	149,998	137.37	
SCHOOL-STATE LAW	3.9790	149,998	0	149,998	596.84	
SCHOOL-LOCAL BD.	2.7480	149,998	0	149,998	412.19	
KENNETH CITY	5.7500	149,998	0	149,998	862.49	
SW FLA WTR MGMT.	0.2955	149,998	0	149,998	44.32	
PINELLAS COUNTY PLN.CNCL.	0.0150	149,998	0	149,998	2.25	
JUVENILE WELFARE BOARD	0.8981	149,998	0	149,998	134.71	
TOTAL MILLAGE		19.9604	GROSS AD VALOREM TAXES		\$2,994.00	

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

TAXES BECOME DELINQUENT APRIL 1ST COMBINED GROSS TAXES AND ASSESSMENTS \$2,994.00

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2018 REAL ESTATE TAX
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• E-check - no fee • Credit card - 2.95% convenience fee

If Postmarked By	Dec 31, 2018				
Pay this Amount	\$2,904.18				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
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6114 49TH AVE N
KENNETH CITY, FL 33709-3305

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

If Postmarked By	Nov 30, 2018				
Pay this Amount	\$1,473.35				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

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

PARCEL NO.: 04/31/16/45990/000/0140
SITE ADDRESS: 5648 52ND AVE N, KENNETH CITY
PLAT: 55 PAGE: 68
LEGAL:
KENNETH CITY UNIT 4
1ST ADD
LOT 14

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
GENERAL FUND	5.2755	118,463	50,000	68,463	361.18
HEALTH DEPARTMENT	0.0835	118,463	50,000	68,463	5.72
EMS	0.9158	118,463	50,000	68,463	62.70
SCHOOL-STATE LAW	3.9790	118,463	25,000	93,463	371.89
SCHOOL-LOCAL BD.	2.7480	118,463	25,000	93,463	256.84
KENNETH CITY	5.7500	118,463	50,000	68,463	393.66
SW FLA WTR MGMT.	0.2955	118,463	50,000	68,463	20.23
PINELLAS COUNTY PLN.CNCL.	0.0150	118,463	50,000	68,463	1.03
JUVENILE WELFARE BOARD	0.8981	118,463	50,000	68,463	61.49
TOTAL MILLAGE	19.9604			GROSS AD VALOREM TAXES	\$1,534.74

NON-AD VALOREM ASSESSMENTS

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

TAXES BECOME DELINQUENT APRIL 1ST	COMBINED GROSS TAXES AND ASSESSMENTS	\$1,534.74
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If Postmarked By	Nov 30, 2018				
Pay this Amount	\$1,473.35				

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
		KC

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

PARCEL NO.: 04/31/16/45990/000/0140
SITE ADDRESS: 5648 52ND AVE N, KENNETH CITY
PLAT: 55 PAGE: 68
LEGAL:
KENNETH CITY UNIT 4
1ST ADD
LOT 14

BUDGET SUMMARY

FY 2019 - 2020

TOWN OF KENNETH CITY
BUDGET SUMMARY
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

REVENUES	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE FROM PRIOR FY
GENERAL FUND (001)	\$2,727,400	\$2,823,561	\$96,161
Ad Valorem (5.3895)	\$928,750	\$1,000,153	\$71,403
All Other Revenues	\$1,554,350	\$1,576,550	\$22,200
Borrowed From Reserves	\$244,300	\$246,858	\$2,558
BEAUTIFICATION FUND (100)	\$57,000	\$124,500	\$67,500
Revenues	\$57,000	\$124,500	-
CAPITAL IMPROVEMENT FUND (300)	\$470,650	\$1,766,750	\$1,296,100
Revenues	\$610,859	\$634,859	\$24,000
Reserve Use	-\$140,209	\$1,131,891	\$1,272,100
TOTAL REVENUES	\$3,255,050	\$4,714,811	\$1,459,761

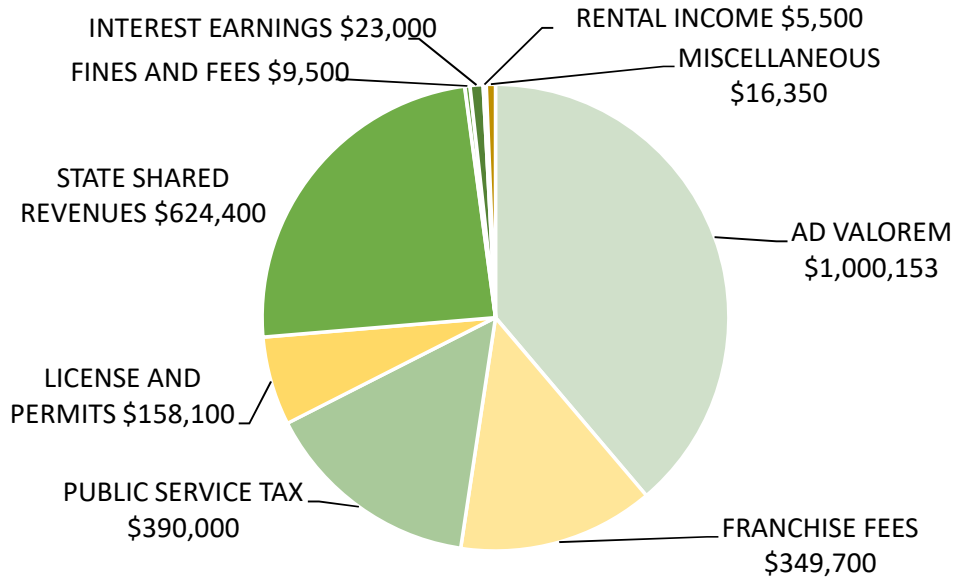
EXPENDITURES	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE FROM PRIOR FY
GENERAL FUND (001)	\$2,727,400	\$2,823,561	\$96,161
Personnel	\$1,787,425	\$1,874,840	\$87,415
Operating	\$930,675	\$941,471	\$10,796
Capital	\$9,300	\$7,250	-\$2,050
BEAUTIFICATION FUND (100)	\$57,000	\$124,500	\$67,500
Expenditures	\$57,000	\$124,500	\$67,500
CAPITAL IMPROVEMENT FUND (300)	\$470,650	\$1,766,750	\$1,296,100
Expenditures	\$470,650	\$1,766,750	\$1,296,100
TOTAL EXPENDITURES	\$3,255,050	\$4,714,811	\$1,459,761

GENERAL FUND REVENUES

FY 2019 - 2020

**TOWN OF KENNETH CITY
REVENUE OVERVIEW BY TYPE
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

GENERAL GOVERNMENT REVENUES BY TYPE



REVENUES BY TYPE					
GENERAL FUND REVENUES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	7.7%
FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	-7.6%
PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	0.0%
LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	11.2%
STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	2.6%
FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	-5.5%
INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	91.7%
RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	120.0%
MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	58.0%
BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	1.0%
TOTAL FUND REVENUES	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	3.5%

TOWN OF KENNETH CITY
GENERAL FUND REVENUES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

REVENUES BY TYPE						
ACCT.	GENERAL FUND REVENUES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
	AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	7.7%
001-000.000-311.000	Ad Valorem	\$636,571	\$701,000	\$928,400	\$999,903	7.7%
001-000.000-311.200	Ad Valorem (Delinquent)	\$114	\$350	\$350	\$250	-28.6%
	FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	-7.6%
001-000.000-313.100	Electric	\$262,517	\$260,000	\$260,000	\$260,000	0.0%
001-000.000-313.400	Gas	\$1,659	\$3,000	\$3,500	\$4,700	34.3%
001-000.000-313.600	Communication Service	\$102,025	\$110,000	\$115,000	\$85,000	-26.1%
	PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	0.0%
001-000.000-314.100	Electric Utility Tax	\$329,872	\$310,000	\$310,000	\$310,000	0.0%
001-000.000-314.300	Water Utility Tax	\$85,448	\$77,500	\$80,000	\$80,000	0.0%
	LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	11.2%
001-000.000-316.000	Local Business	\$101,359	\$85,000	\$100,000	\$110,000	10.0%
001-000.000-322.000	Permits	\$40,566	\$50,000	\$35,000	\$40,000	14.3%
001-000.000-322.001	Tech and ENH	\$1,588	\$1,500	\$1,500	\$1,600	6.7%
001-000.000-322.002	Transportation Impact Fees	\$8,066	\$10,000	\$5,000	\$6,000	20.0%
001-000.000-322.003	DBPR	\$319	\$350	\$350	\$250	-28.6%
001-000.000-329.000	Other Licenses and Permits	\$350	\$350	\$350	\$250	-28.6%
	STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	2.6%
001-000.000-331.203	Police Department Grants	\$3,690	\$2,500	\$2,500	\$2,000	-20.0%
001-000.000-334.390	Recycling Grant	\$3,791	\$3,500	\$3,750	\$3,900	4.0%
001-000.000-335.120	State Revenue Sharing	\$177,555	\$161,000	\$161,000	\$165,000	2.5%
001-000.000-335.121	State Revenue Sharing 35.15	\$55,436	\$51,000	\$53,000	\$55,000	3.8%
001-000.000-335.150	Alcoholic Beverage License	\$1,559	\$3,000	\$5,000	\$3,500	-30.0%
001-000.000-335.180	Half Cent Sales Tax	\$318,430	\$313,000	\$313,000	\$325,000	3.8%
001-000.000-335.410	Gasoline Tax Refund	-	\$500	\$500	\$0	-100.0%
001-000.000-338.300	Gas Tax County Commission	\$63,371	\$63,000	\$70,000	\$70,000	0.0%
	FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	-5.5%
001-000.000-341.201	Internal Service Fund Fees	-	\$50	\$50	\$0	-100.0%
001-000.000-341.900	Off-Duty Detail (PD)	\$1,887	\$3,500	\$3,000	\$4,000	33.3%
001-000.000-351.100	Court Fines	\$12,412	\$12,000	\$7,000	\$5,500	-21.4%
	INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	91.7%
001-000.000-361.100	Interest Earnings	\$12,480	\$12,000	\$12,000	\$23,000	91.7%
	RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	120.0%
001-000.000-362.100	Hall Rental	\$393	\$2,000	\$2,500	\$5,500	120.0%
	MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	58.0%
001-000.000-369.100	FDOT Traffic Light Maintenance	-	\$4,600	\$4,600	\$4,600	0.0%
001-000.000-369.300	Refund of Prior Year Expenditure	-	\$3,500	-	\$0	-
001-000.000-369.900	Miscellaneous Income	\$2,400	\$5,000	\$5,000	\$10,000	100.0%
001-000.000-369.910	Trash Collection	\$955	\$1,000	\$500	\$750	50.0%
001-000.000-369.920	PD Donations	\$1,065	\$250	\$250	\$1,000	300.0%
	BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	1.0%
001-000.000-389.000	Borrowed From Reserves	-	\$282,679	\$244,300	\$246,858	1.0%
	TOTAL REVENUES	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	3.5%

TOWN OF KENNETH CITY
GENERAL FUND REVENUES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

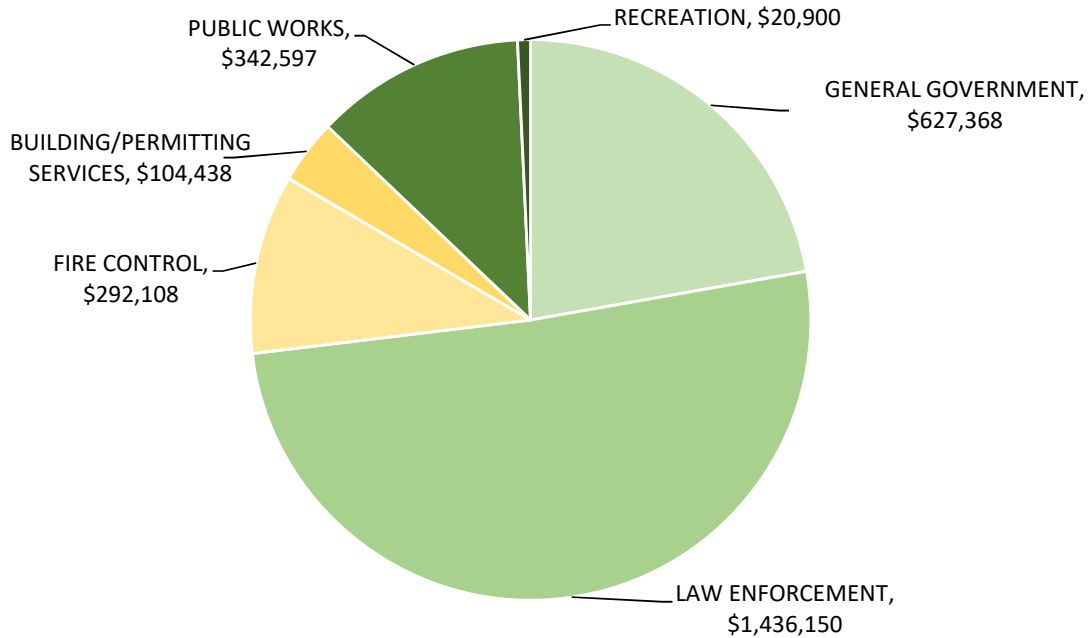
REVENUES BY TYPE (cont.)					
TOTAL EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
AD VALOREM	\$636,685	\$701,350	\$928,750	\$1,000,153	7.7%
FRANCHISE FEES	\$366,201	\$373,000	\$378,500	\$349,700	-7.6%
PUBLIC SERVICE TAX	\$415,320	\$387,500	\$390,000	\$390,000	0.0%
LICENSE AND PERMITS	\$152,248	\$147,200	\$142,200	\$158,100	11.2%
STATE SHARED REVENUES	\$623,832	\$597,500	\$608,750	\$624,400	2.6%
FINES AND FEES	\$14,299	\$15,550	\$10,050	\$9,500	-5.5%
INTEREST EARNINGS	\$12,480	\$12,000	\$12,000	\$23,000	91.7%
RENTAL INCOME	\$393	\$2,000	\$2,500	\$5,500	120.0%
MISCELLANEOUS	\$4,420	\$14,350	\$10,350	\$16,350	58.0%
BORROWED FROM RESERVES	\$0	\$282,679	\$244,300	\$246,858	1.0%
TOTAL REVENUES BY PROGRAM	\$2,225,878	\$2,533,129	\$2,727,400	\$2,823,561	3.5%

GENERAL FUND EXPENDITURES

FY 2019 - 2020

**TOWN OF KENNETH CITY
EXPENDITURE OVERVIEW BY DEPARTMENT
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

GENERAL GOVERNMENT EXPENDITURES BY DEPARTMENT



APPROPRIATIONS BY DEPARTMENT

GENERAL FUND EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
GENERAL GOVERNMENT	\$508,298	\$597,654	\$617,375	\$627,368	1.6%
PUBLIC SAFETY - LAW ENFORCEMENT	\$1,069,503	\$1,223,291	\$1,360,925	\$1,436,150	5.5%
PUBLIC SERVICES - FIRE CONTROL	\$259,002	\$275,257	\$283,600	\$292,108	3.0%
BUILDING/PERMITTING SERVICES	\$83,934	\$99,363	\$99,450	\$104,438	5.0%
BUILDING/PERMITTING SERVICES	\$83,190	\$89,363	\$89,450	\$91,938	2.8%
EMERGENCY AND DISASTER RELIEF	\$744	\$10,000	\$10,000	\$12,500	25.0%
PUBLIC WORKS	\$285,758	\$320,214	\$345,850	\$342,597	-0.9%
PUBLIC WORKS	\$285,758	\$316,414	\$342,050	\$338,697	-1.0%
GARBAGE/SOLID WASTE SERVICES	-	\$3,800	\$3,800	\$3,900	2.6%
RECREATION	\$20,121	\$17,350	\$20,200	\$20,900	3.5%
OTHER HUMAN RESOURCES	\$4,775	\$7,350	\$9,200	\$9,900	7.6%
SPECIAL EVENTS	\$15,346	\$10,000	\$11,000	\$11,000	0.0%
TOTAL FUND EXPENDITURES	\$2,226,616	\$2,533,129	\$2,727,400	\$2,823,561	3.5%

GENERAL GOVERNMENT

TOWN OF KENNETH CITY
GENERAL GOVERNMENT EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	GENERAL GOVERNMENT EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
PERSONNEL SERVICES						
LEGISLATIVE (COUNCIL)		\$15,502	\$15,502	\$15,550	\$15,550	0.0%
001-000.511.911.000	Council Salaries	\$14,400	\$14,400	\$14,400	\$14,400	0.0%
001-000.511.921.000	FICA Taxes	\$1,102	\$1,102	\$1,150	\$1,150	0.0%
EXECUTIVE (MAYOR)		\$6,459	\$6,459	\$6,500	\$6,515	0.2%
001-000.512.911.001	Mayor	\$6,000	\$6,000	\$6,000	\$6,000	0.0%
001-000.512.921.000	FICA Taxes	\$459	\$459	\$500	\$515	3.0%
ADMINISTRATIVE		\$163,059	\$176,184	\$183,200	\$201,664	10.1%
001-000.513-912.100	Town Manager Salary	\$87,395	\$93,274	\$96,100	\$96,100	0.0%
001-000.513-912.101	Town Clerk Salary	\$46,650	\$49,440	\$51,000	\$52,530	3.0%
001-000.513-912.200	Management Analyst	\$29,014	\$33,470	\$36,100	\$41,509	15.0%
001-000.513.912.250	Part-Time Seasonal Intern	-	-	-	\$11,525	-
FINANCIAL		\$68,495	\$92,259	\$104,700	\$114,564	9.4%
001-000.513-912.300	PT Accountant	\$15,575	\$20,000	\$20,000	\$20,000	0.0%
001-000.513-921.000	FICA Taxes	\$13,368	\$16,458	\$14,800	\$16,576	12.0%
001-000.513-922.000	Employee Pension Fund	\$16,104	\$28,351	\$20,000	\$28,766	43.8%
001-000.513-923.000	Employee Health Insurance	\$23,448	\$27,450	\$33,200	\$37,184	12.0%
001-000.513-923.001	Employee Life and Disability Insurance	-	-	\$2,300	\$2,438	6.0%
001-000.513-923.050	Dependent Health Insurance	-	-	\$14,400	\$9,600	-33.3%
OTHER GENERAL GOVERNMENT		\$47,952	\$55,000	\$53,000	\$55,000	3.8%
001-000.519.924.000	Workman's Compensation	\$47,812	\$55,000	\$53,000	\$55,000	3.8%
001-000.519.925.000	Unemployment Compensation	\$140	-	-	-	-
TOTAL PERSONNEL		\$301,467	\$345,404	\$362,950	\$393,293	8.4%
OPERATING SERVICES						
LEGAL COUNSEL		\$60,408	\$50,000	\$50,000	\$50,000	0.0%
001-000.514-931.100	Attorney Retainer	\$55,916	\$42,000	\$42,000	\$42,000	0.0%
001-000.514-931.200	Extraordinary Legal Fees	\$4,492	\$8,000	\$8,000	\$8,000	0.0%
PLANNING AND ZONING		\$8,134	\$38,000	\$38,000	\$30,000	-21.1%
001-000.515-913.000	Planning and Zoning Consulting	-	\$25,000	\$25,000	\$20,000	-20.0%
001-000.515-913.001	Comprehensive Planning	-	\$3,000	\$3,000	\$0	-100.0%
001-000.515-931.400	NPDES	\$8,134	\$10,000	\$10,000	\$10,000	0.0%
STAFF ENHANCEMENT		\$10,669	\$9,600	\$9,600	\$9,600	0.0%
001-000.519-931.000	Staff Training	\$5,439	\$2,500	\$2,500	\$2,500	0.0%
001-000.519-940.000	Travel and Meetings	\$3,147	\$3,500	\$3,500	\$3,500	0.0%
001-000.519-948.000	Advertising (Job Postings)	-	\$100	\$100	\$100	0.0%
001-000.519-954.000	Dues and Subscriptions	\$2,083	\$3,500	\$3,500	\$3,500	0.0%
COMMUNICATIONS		\$7,066	\$11,000	\$10,500	\$12,500	19.0%
001-000.519-941.000	Communications - Telephone	\$4,513	\$5,000	\$5,000	\$4,500	-10.0%
001-000.519-941.100	Communications - Cell/Laptops	\$720	\$1,500	\$1,500	\$500	-66.7%
001-000.519-942.000	Postage and Freight	\$511	\$500	\$500	\$500	0.0%
001-000.519-946.501	Website	\$1,550	\$2,500	\$2,500	\$6,000	140.0%
001-000.519-948.100	Promotional Activities	-\$228	\$1,500	\$1,000	\$1,000	0.0%

TOWN OF KENNETH CITY
GENERAL GOVERNMENT EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	GENERAL GOVERNMENT EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
OPERATING SERVICES (cont.)						
	REPAIRS AND MAINTENANCE	\$17,052	\$14,100	\$12,850	\$11,850	-7.8%
001-000.519-946.000	Repairs and Maintenance - Buildings	\$1,280	\$3,500	\$2,500	\$2,500	0.0%
001-000.519-946.100	Repairs and Maintenance - Vehicles	-	\$500	\$250	\$250	0.0%
001-000.519-946.200	Repairs and Maintenance - Equipment	-	\$100	\$100	\$100	0.0%
001-000.519-946.500	Computer Maintenance	\$15,772	\$10,000	\$10,000	\$9,000	-10.0%
	OPERATING EXPENSES	\$101,636	\$126,300	\$130,225	\$116,925	-10.2%
001-000.513-932.100	Auditor's Fee	\$16,280	\$12,500	\$12,500	\$12,500	0.0%
001-000.513-932.200	Engineer's Fee	\$2,401	\$6,000	\$8,000	\$8,000	0.0%
001-000.519-934.000	Contractual Services	-	\$5,000	\$5,000	\$5,000	0.0%
001-000.519-943.100	Electricity	\$13,178	\$14,000	\$13,500	\$6,600	-51.1%
001-000.519-943.200	Water and Sewer	\$2,052	\$1,750	\$2,500	\$1,200	-52.0%
001-000.519-945.000	Insurance (Fire, Casualty, Liability)	\$58,064	\$68,000	\$70,000	\$65,000	-7.1%
001-000.519-947.000	Printing	\$1,009	\$2,000	\$2,000	\$2,500	25.0%
001-000.519-947.100	Other Printing	-	\$1,000	\$1,000	\$1,000	0.0%
001-000.519-949.110	Advertising (Legal)	\$4,698	\$3,500	\$3,500	\$2,500	-28.6%
001-000.519-949.210	Election Expenses	\$5	\$6,000	\$6,000	\$6,000	0.0%
001-000.519-951.000	Office Supplies	\$1,411	\$2,000	\$2,000	\$1,800	-10.0%
001-000.519-952.100	Fuel	\$229	\$500	\$250	\$250	0.0%
001-000.519-952.101	Oil and Filters	\$45	\$75	\$75	\$75	0.0%
001-000.519-999.000	Miscellaneous	\$1,472	\$1,500	\$1,500	\$1,500	0.0%
001-000.519-999.100	Off Duty Detail (PD)	\$792	\$2,475	\$2,400	\$3,000	25.0%
	UNIFORMS AND GEAR	\$117	\$250	\$250	\$200	-20.0%
001-000.519-952.300	Uniforms and Gear	\$117	\$250	\$250	\$200	-20.0%
	TOTAL OPERATING	\$205,082	\$249,250	\$251,425	\$231,075	-8.1%
CAPITAL SERVICES						
	OFFICE EQUIPMENT	\$1,749	\$3,000	\$3,000	\$3,000	0.0%
001-000.519-964.000	Office and Building Equipment	\$1,585	\$2,000	\$2,000	\$2,000	0.0%
001-000.519-964.010	Building and Furniture	\$164	\$1,000	\$1,000	\$1,000	0.0%
	TOTAL CAPITAL	\$1,749	\$3,000	\$3,000	\$3,000	0.0%
	TOTAL EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
PERSONNEL SERVICES		\$301,467	\$345,404	\$362,950	\$393,293	8.4%
OPERATING SERVICES		\$205,082	\$249,250	\$251,425	\$231,075	-8.1%
CAPITAL OUTLAY		\$1,749	\$3,000	\$3,000	\$3,000	0.0%
	TOTAL EXPENDITURES	\$508,298	\$597,654	\$617,375	\$627,368	1.6%

PUBLIC SAFETY - LAW ENFORCEMENT

TOWN OF KENNETH CITY
PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
PERSONNEL SERVICES						
	ADMINISTRATIVE	\$679,204	\$766,791	\$789,675	\$860,506	9.0%
001-000.521-911.003	Chief Salary	\$78,941	\$82,425	\$84,975	\$87,525	3.0%
001-000.521-912.201	Clerk Salary	\$34,609	\$37,000	\$38,200	\$39,346	3.0%
001-000.521-912.401	Lieutenant Salary	\$48,185	\$57,000	\$63,700	\$65,615	3.0%
001-000.521-912.501	Sergeant Salary	\$80,409	\$74,000	\$152,000	\$154,280	1.5%
001-000.521-912.102	Officer Salary	\$372,889	\$428,316	\$378,000	\$427,670	13.1%
001-000.521-912.301	Seasonal Part-Time Salaries	\$2,456	\$24,280	\$8,200	\$21,720	164.9%
001-000.521-914.000	Overtime	\$19,784	\$20,000	\$20,000	\$20,000	0.0%
001-000.521-914.200	Court Time Pay	\$6,000	\$4,000	\$3,000	\$2,000	-33.3%
001-000.521-914.300	Holiday Pay	\$18,284	\$20,250	\$20,200	\$20,450	1.2%
001-000.521-914.500	Night Differential Pay	\$9,729	\$10,920	\$11,000	\$11,500	4.5%
001-000.521-915.000	Salary Incentive Pay	\$7,918	\$8,600	\$10,400	\$10,400	0.0%
	FINANCIAL	\$265,537	\$318,400	\$425,550	\$424,444	-0.3%
001-000.521-921.000	FICA Taxes	\$52,485	\$56,650	\$57,900	\$62,329	7.6%
001-000.521-922.000	Employee Pension Fund	\$134,093	\$162,000	\$173,250	\$190,575	10.0%
001-000.521-923.000	Employee Health Insurance	\$78,959	\$99,750	\$129,500	\$145,040	12.0%
001-000.521-923.001	Employee Life & Disability Insurance	-	-	\$2,500	\$2,500	0.0%
001-000.521-923.050	Dependent Health Insurance	-	-	\$62,400	\$24,000	-61.5%
	OTHER GENERAL GOVERNMENT	\$47	-	-	-	-
001-000.521-925.000	Unemployment Compensation	\$47	-	-	-	-
	TOTAL PERSONNEL	\$944,788	\$1,085,191	\$1,215,225	\$1,284,950	5.7%
OPERATING SERVICES						
	STAFF ENHANCEMENT	\$8,052	\$11,050	\$12,050	\$12,700	5.4%
001-000.521-931.000	Staff Training	\$351	\$2,100	\$2,100	\$2,000	-4.8%
001-000.521-940.000	Travel and Meetings	\$4,630	\$5,000	\$6,000	\$6,500	8.3%
001-000.521-949.500	Applicant Screening	\$2,300	\$3,000	\$3,000	\$3,000	0.0%
001-000.521-954.000	Dues and Subscriptions	\$771	\$950	\$950	\$1,200	26.3%
	COMMUNICATIONS	\$15,251	\$15,100	\$18,050	\$15,750	-12.7%
001-000.521-941.000	Communications - Telephone	\$5,246	\$4,500	\$4,500	\$4,500	0.0%
001-000.521-941.100	Communications - Cell/Laptops	\$8,589	\$9,000	\$11,550	\$9,450	-18.2%
001-000.521-942.000	Postage and Freight	\$506	\$500	\$500	\$500	0.0%
001-000.521-948.001	Public Relations	\$910	\$1,100	\$1,500	\$1,300	-13.3%
	REPAIRS AND MAINTENANCE	\$15,134	\$20,500	\$21,500	\$22,000	2.3%
001-000.521-946.100	Repairs and Maintenance - Vehicles	\$3,775	\$10,500	\$11,000	\$11,000	0.0%
001-000.521-946.200	Repairs and Maintenance - Equipment	\$1,279	\$1,500	\$2,000	\$1,800	-10.0%
001-000.521-946.201	Repairs and Maintenance - Radar	\$939	\$1,000	\$1,000	\$900	-10.0%
001-000.521-946.300	Repairs and Maintenance - Radio	\$2,058	\$2,000	\$2,000	\$1,600	-20.0%
001-000.521-946.400	Vehicle Equipment Certifications	\$392	\$1,000	\$1,000	\$700	-30.0%
001-000.521-946.500	Computer Maintenance	\$6,691	\$4,500	\$4,500	\$6,000	33.3%

TOWN OF KENNETH CITY
PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS

ACCT.	PUBLIC SAFETY - LAW ENFORCEMENT EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
OPERATING SERVICES (cont.)						
	OPERATING EXPENSES	\$68,717	\$76,800	\$83,200	\$91,450	9.9%
001-000.521-934.000	Contractual Services	\$30,496	\$33,000	\$35,800	\$35,800	0.0%
001-000.521-947.000	Printing	\$932	\$1,200	\$1,200	\$2,500	108.3%
001-000.521-949.600	Prisoner Expense	\$4,924	\$5,500	\$2,500	\$2,000	-20.0%
001-000.521-951.000	Office Supplies	\$1,440	\$1,500	\$1,500	\$1,300	-13.3%
001-000.521-952.100	Gasoline	\$20,960	\$27,500	\$27,000	\$27,000	0.0%
001-000.521-952.101	Oil and Filters	\$1,668	\$1,000	\$1,400	\$1,450	3.6%
001-000.521-952.200	Tires and Batteries	\$2,595	\$2,500	\$3,000	\$4,500	50.0%
001-000.521-952.411	Crime Investigation Supplies	\$723	\$1,000	\$1,200	\$1,200	0.0%
001-000.521-952.800	Personal Property Replacement	-	\$100	\$100	\$100	0.0%
001-000.521-980.300	Police Department Grants	\$1,199	-	-	-	-
001-000.521-980.500	Electricity	-	-	\$6,000	\$9,600	60.0%
001-000.521-999.000	Miscellaneous	\$3,780	\$3,500	\$3,500	\$3,700	5.7%
	Water and Sewer	-	-	-	\$2,300	-
	UNIFORMS AND GEAR	\$7,106	\$9,150	\$9,100	\$8,050	-11.5%
001-000.521-952.300	Uniforms and Gear	\$6,047	\$6,000	\$6,000	\$6,000	0.0%
001-000.521-952.411	Cameras, Film and Equipment	\$246	\$250	\$200	\$150	-25.0%
001-000.521-952.500	Ammunition	\$748	\$2,000	\$2,400	\$1,400	-41.7%
001-000.521-952.600	Uniform Cleaning	\$65	\$900	\$500	\$500	0.0%
	TOTAL OPERATING	\$114,260	\$132,600	\$143,900	\$149,950	4.2%
CAPITAL SERVICES						
	OFFICE EQUIPMENT	\$3,154	\$1,500	\$1,500	\$250	-83.3%
001-000.521-964.000	Office and Building Equipment	\$1,754	-	\$1,500	\$250	-83.3%
001-000.521-964.010	Building and Furniture	\$1,400	\$1,500	-	-	-
	OTHER NEW EQUIPMENT	\$7,301	\$4,000	\$300	\$1,000	233.3%
001-000.521-964.300	Other New Equipment	\$7,301	\$4,000	\$300	\$1,000	233.3%
	TOTAL CAPITAL	\$10,455	\$5,500	\$1,800	\$1,250	-30.6%
	TOTAL EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
	PERSONNEL SERVICES	\$944,788	\$1,085,191	\$1,215,225	\$1,284,950	5.7%
	OPERATING SERVICES	\$114,260	\$132,600	\$143,900	\$149,950	4.2%
	CAPITAL OUTLAY	\$10,455	\$5,500	\$1,800	\$1,250	-30.6%
	TOTAL EXPENDITURES	\$1,069,503	\$1,223,291	\$1,360,925	\$1,436,150	5.5%

PUBLIC WORKS

TOWN OF KENNETH CITY
PUBLIC WORKS EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS						
ACCT.	PUBLIC WORKS EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
PERSONNEL SERVICES						
	ADMINISTRATIVE	\$107,484	\$114,816	\$143,300	\$140,533	-1.9%
001-000.541-912.104	DPW Foreman Supervisor	\$48,640	\$49,973	\$51,500	\$53,045	3.0%
001-000.541-912.202	DPW Salaries	\$58,318	\$60,523	\$87,400	\$83,000	-5.0%
001-000.541-914.000	Overtime	\$526	\$4,320	\$4,400	\$4,488	2.0%
	FINANCIAL	\$41,442	\$49,698	\$65,950	\$56,064	-15.0%
001-000.541-921.000	FICA Taxes	\$8,607	\$8,858	\$8,900	\$10,329	16.1%
001-000.541-922.000	Employee Pension Fund	\$9,041	\$13,390	\$9,800	\$14,435	47.3%
001-000.541-923.000	Employee Health Insurance	\$23,794	\$27,450	\$33,150	\$24,000	-27.6%
001-000.541-923.001	Employee Life & Disability Insurance	-	-	\$2,100	\$2,500	19.0%
001-000.541-923.050	Dependant Health Insurance	-	-	\$12,000	\$4,800	-60.0%
	TOTAL PERSONNEL	\$148,926	\$164,514	\$209,250	\$196,597	3.4%
OPERATING SERVICES						
	STAFF ENHANCEMENT	\$260	\$2,250	\$2,250	\$1,750	-22.2%
001-000.541-931.000	Staff Training	\$45	\$1,500	\$1,500	\$1,000	-33.3%
001-000.541-940.000	Travel and Meetings	\$180	\$500	\$500	\$500	0.0%
001-000.541-948.000	Advertising (Job Postings)	\$35	-	-	\$0	-
001-000.541-954.000	Dues/Memberships/Publications	-	\$250	\$250	\$250	0.0%
	COMMUNICATIONS	\$866	\$1,500	\$1,500	\$1,500	0.0%
001-000.541-941.100	Communications - Cell/Laptops	\$866	\$1,500	\$1,500	\$1,500	0.0%
	REPAIRS AND MAINTENANCE	\$52,186	\$50,500	\$48,500	\$61,500	26.8%
001-000.541-934.200	Grounds/Lakes Maintenance	\$8,927	\$10,000	\$8,000	\$11,000	37.5%
001-000.541-943.210	Traffic Lights and Maintenance	\$24,246	\$22,500	\$22,500	\$18,500	-17.8%
001-000.541-943.300	Contract Mowing	-	-	-	\$10,000	-
001-000.541-943.400	Beautification	\$652	\$1,000	\$1,000	\$1,000	0.0%
001-000.541-946.000	Repairs and Maintenance - Building	\$9,883	\$7,500	\$7,500	\$7,500	0.0%
001-000.541-946.100	Repairs and Maintenance - Vehicles	\$275	\$2,000	\$2,000	\$2,000	0.0%
001-000.541-946.200	Repairs and Maintenance - Equipment	\$5,080	\$5,000	\$5,000	\$7,000	40.0%
001-000.541-946.300	Parks Maintenance	\$3,123	\$2,000	\$2,000	\$4,000	100.0%
001-000.541-946.500	Computer Maintenance	-	\$500	\$500	\$500	0.0%
	OPERATING EXPENSES	\$72,712	\$86,650	\$69,550	\$68,350	-1.7%
001-000.541-934.000	Contractual Services	-	\$20,000	-	\$0	-
001-000.541-934.100	Street Sweeping	\$3,394	\$4,800	\$4,800	\$3,800	-20.8%
001-000.541-943.100	Electricity	\$1,374	\$800	\$1,700	\$6,500	282.4%
001-000.541-943.110	Street Lighting	\$54,284	\$50,000	\$50,000	\$44,000	-12.0%
001-000.541-943.200	Water and Sewer	\$70	\$500	\$3,000	\$2,300	-23.3%
001-000.541-947.000	Printing	-	\$250	\$250	\$250	0.0%
001-000.541-952.100	Gasoline/Fuel	\$3,712	\$4,000	\$3,500	\$3,500	0.0%
001-000.541-952.101	Oil and Filters	\$448	\$300	\$300	\$300	0.0%
001-000.541-952.200	Tires and Batteries	\$1,708	\$2,000	\$2,000	\$2,000	0.0%
001-000.541-999.000	Miscellaneous	\$7,722	\$4,000	\$4,000	\$5,000	25.0%
	Gas Utility	-	-	-	\$700	-

TOWN OF KENNETH CITY
PUBLIC WORKS EXPENDITURES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

APPROPRIATIONS BY FUND AND WITHIN FUND PROGRAMS						
ACCT.	PUBLIC WORKS EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
OPERATING SERVICES (cont.)						
	UNIFORMS AND GEAR	\$5,604	\$6,500	\$6,500	\$6,000	-7.7%
001-000.541-952.300	Uniforms and Gear	\$478	\$1,250	\$1,250	\$1,500	20.0%
001-000.541-952.400	Small Tools	\$1,204	\$1,500	\$1,500	\$1,500	0.0%
001-000.541-952.410	Cleaning Supplies	\$2,000	\$2,000	\$2,000	\$1,500	-25.0%
001-000.541-952.411	Minor Materials	\$42	\$0	\$0	\$0	-
001-000.541-952.510	Chemicals	\$1,237	\$1,250	\$1,250	\$1,000	-20.0%
001-000.541-953.000	Road Materials and Supplies	\$643	\$500	\$500	\$500	0.0%
	TOTAL OPERATING	\$131,628	\$147,400	\$128,300	\$139,100	8.4%
CAPITAL SERVICES						
	STORMWATER MAINTENANCE	\$180	\$1,000	\$1,000	-	-
001-000.541-963.400	Drainage Maintenance and Improvements	\$180	\$1,000	\$1,000	-	-
	NEW EQUIPMENT	\$5,024	\$3,500	\$3,500	\$3,000	-14.3%
001-000.541-964.200	New Machinery (Other)	\$2,083	\$2,500	\$2,500	\$1,500	-40.0%
001-000.541-964.300	Other New Equipment	\$2,941	\$1,000	\$1,000	\$1,500	50.0%
	TOTAL CAPITAL	\$5,204	\$4,500	\$4,500	\$3,000	-33.3%
	TOTAL EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
	PERSONNEL SERVICES	\$148,926	\$164,514	\$209,250	\$196,597	-6.0%
	OPERATING SERVICES	\$131,628	\$147,400	\$128,300	\$139,100	8.4%
	CAPITAL OUTLAY	\$5,204	\$4,500	\$4,500	\$3,000	-33.3%
	TOTAL EXPENDITURES	\$285,758	\$316,414	\$342,050	\$338,697	-1.0%

PUBLIC SERVICES - FIRE CONTROL

TOWN OF KENNETH CITY
PUBLIC SERVICES - FIRE CONTROL
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

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

BUILDING/PERMITTING SERVICES

TOWN OF KENNETH CITY
BUILDING/PERMITTING SERVICES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

ACCT.	BUILDING/PERMITTING EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
001-000.524-934.000	Contractual Services	\$82,958	\$87,113	\$87,200	\$90,688	4.0%
001-000.524-940.000	Travel and Meetings	-	-	-	\$0	-
001-000.524-946.500	Computer Maintenance	-	\$1,000	\$1,000	\$500	-50.0%
001-000.524-946.600	Computer Software	-	-	-	\$0	-
001-000.524-947.000	Printing	\$232	\$250	\$250	\$250	0.0%
001-000.524-951.000	Office Supplies	-	-	-	\$0	-
001-000.524-999.000	Miscellaneous	-	\$1,000	\$1,000	\$500	-50.0%
TOTAL EXPENDITURES		\$83,190	\$89,363	\$89,450	\$91,938	2.8%

EMERGENCY AND DISASTER RELIEF

**TOWN OF KENNETH CITY
 EMERGENCY AND DISASTER RELIEF
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

ACCT.	EMERGENCY AND DISASTER RELIEF EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
001-000.525-983.000	Disaster Preparedness Aids	\$744	\$10,000	\$10,000	\$12,500	25.0%
TOTAL EXPENDITURES		\$744	\$10,000	\$10,000	\$12,500	25.0%

GARBAGE/SOLID WASTE SERVICES

TOWN OF KENNETH CITY
GARBAGE/SOLID WASTE SERVICES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

ACCT.	GARBAGE/SOLID WASTE SERVICES EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
001-000.534-900.210	Recycling Grant Expenditure	-	\$3,800	\$3,800	\$3,900	2.6%
TOTAL EXPENDITURES		-	\$3,800	\$3,800	\$3,900	2.6%

OTHER HUMAN SERVICES

TOWN OF KENNETH CITY
OTHER HUMAN SERVICES
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

ACCT.	OTHER HUMAN SERVICES EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
001-000.569-982.300	Other Agency Support	\$75	\$2,700	\$4,000	\$4,000	0.0%
001-000.569-982.400	Station 16 Toys for Tots	-	\$400	\$400	\$400	0.0%
001-000.571-901.000	Library Fees	\$4,700	\$4,000	\$4,800	\$5,500	14.6%
001-000.572.949.001	Recreation Fee Reimbursement	-	\$250	-	-	-
TOTAL EXPENDITURES		\$4,775	\$7,350	\$9,200	\$9,900	7.6%

SPECIAL EVENTS

TOWN OF KENNETH CITY
SPECIAL EVENTS
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

ACCT.	SPECIAL EVENT EXPENDITURES	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 BUDGETED	FY 19/20 PROPOSED	CHANGE (%)
001-000.574-900.100	General (Council Meetings, Coffee, Etc.)	-	-	-	\$0	-
001-000.574-900.200	Special Events	\$3,441	\$3,500	\$4,500	\$5,000	11.1%
001-000.574-900.400	Holiday Decorations	\$1,169	\$4,000	\$4,000	\$4,000	0.0%
001-000.574-900.500	Volunteer Appreciation	\$200	\$500	\$500	\$500	0.0%
001-000.574-900.800	Other	\$1,586	\$2,000	\$2,000	\$1,500	-25.0%
001-000.589-900.220	Contingency	\$8,950	-	-	\$0	-
TOTAL EXPENDITURES		\$15,346	\$10,000	\$11,000	\$11,000	0.0%

DETAIL OF GENERAL FUND EXPENSES

FY 2019 - 2020

GENERAL GOVERNMENT

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

PERSONNEL SERVICES			
DEPT. 000.511	LEGISLATIVE (COUNCIL)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
911.000	COUNCIL SALARIES Annual salary of Vice Mayor and 3 Town Council members.	\$14,400	\$14,400
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare	\$1,150	\$1,150
	TOTAL	\$15,550	\$15,550
DEPT. 000.512	EXECUTIVE (MAYOR)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
911.001	MAYOR Annual salary of the Mayor.	\$6,000	\$6,000
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA)	\$500	\$515
	TOTAL	\$6,500	\$6,515
DEPT. 000.513	ADMINISTRATIVE	FY 18-19 BUDGETED	FY 19-20 PROPOSED
911.100	TOWN MANAGER SALARY Annual salary of Town Manager	\$96,100	\$96,100
912.101	TOWN CLERK SALARY Total salary for one (1) full-time Town Clerk	\$51,000	\$52,530
912.200	MANAGEMENT ANALYST Total salary for one (1) full-time Management Analyst. Line item previously used for an Administrative Specialist. Position re-classed based on need in FY 18-19. Management Analyst hired Nov. 2018 at \$40,300/yr.	\$36,100	\$41,509
	SEASONAL PART-TIME INTERN	-	\$11,525
	TOTAL	\$183,200	\$201,664
DEPT. 000.513	FINANCIAL	FY 18-19 BUDGETED	FY 19-20 PROPOSED
912.300	PART-TIME ACCOUNTANT Funding for one (1) part-time staff Accountant; provides oversight of Town finances; assists with ensuring compliance with State/FGFOA reporting guidelines, cash receipting, and general budget assistance.	\$20,000	\$20,000

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.513	FINANCIAL (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for Social Security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA).	\$14,800	\$16,576
922.000	EMPLOYEE PENSION FUND Town's defined contribution annual payout for three (3) employees.	\$20,000	\$28,766
923.000	EMPLOYEE HEALTH INSURANCE Town's contribution for employee only (EE) health insurance for 3 administrative employees.	\$33,200	\$37,184
923.025	EMPLOYEE LIFE AND DISABILITY INSURANCE Town share of costs associated with providing supplemental life, short and long-term disability insurance for three (3) employees.	\$2,300	\$2,438
923.050	DEPENDENT HEALTH INSURANCE 50% of the cost to add a spouse or dependent to the Town's EE insurance.	\$14,400	\$9,600
	TOTAL	\$104,700	\$114,564
DEPT. 000.513	FINANCIAL	FY 18-19 BUDGETED	FY 19-20 PROPOSED
924.000	WORKMAN'S COMPENSATION	\$53,000	\$55,000
925.000	UNEMPLOYMENT COMPENSATION	-	-
	TOTAL	\$53,000	\$55,000
	TOTAL PERSONNEL	\$362,950	\$393,293

OPERATING SERVICES

DEPT. 000.514	LEGAL COUNSEL	FY 18-19 BUDGETED	FY 19-20 PROPOSED
931.100	ATTORNEY RETAINER Annual base cost of providing the Town with legal representation.	\$42,000	\$42,000
931.200	EXTRAORDINARY LEGAL FEES Town's allocations for legal fees assoc. with legal services apart from typical Town legal expenses. May include fees for quarterly Special Magistrate review/code enforcement hearings.	\$8,000	\$8,000
	TOTAL	\$50,000	\$50,000

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.515	PLANNING AND ZONING	FY 18-19 BUDGETED	FY 19-20 PROPOSED
913.000	PLANNING AND ZONING CONSULTING Town's allocations for updating the Code of Ordinances.	\$25,000	\$20,000
913.001	COMPREHENSIVE PLANNING Town's allocations for updating of the Comprehensive Plan to remain current with State Statute requirements.	\$3,000	\$0
931.400	NPDES Town's allocations to ensure compliance with the National Pollutant Discharge Elimination System (NPDES) permitting requirements. This pertains to the Town's efforts to monitor and track stormwater discharges to waters of the State.	\$10,000	\$10,000
	TOTAL	\$38,000	\$30,000
DEPT. 000.519	STAFF ENHANCEMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
931.000	STAFF TRAINING Town's allocations for training and education costs for employees through the Florida League of Cities, Florida City-County Manager's Assn., ICMA, Clerk, or other Finance organizations.	\$2,500	\$2,500
940.000	TRAVEL AND MEETINGS Allocations for Manager and staff participation at local and State meetings, Manager luncheons with staff or other agencies, transportation, per diem, meals, and other incidental travel expenses.	\$3,500	\$3,500
948.000	ADVERTISING (JOB POSTINGS)	\$100	\$100
954.000	DUES AND SUBSCRIPTIONS Costs for memberships with the Florida League of Cities, ICMA, FCCMA, Florida League of Mayors, Florida Municipal Clerks Association, etc.	\$3,500	\$3,500
	TOTAL	\$9,600	\$9,600
DEPT. 000.519	COMMUNICATIONS	FY 18-19 BUDGETED	FY 19-20 PROPOSED
941.000	COMMUNICATIONS - TELEPHONE Town allocations for land line, internet & cable expenditures for Town Hall.	\$5,000	\$4,500
941.100	COMMUNICATIONS - CELL/LAPTOPS Monthly communication expenses for office/special event mobile device.	\$1,500	\$500
942.000	POSTAGE AND FREIGHT	\$500	\$500

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.519	COMMUNICATIONS (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
946.501	WEBSITE Town expenses for website services and redesign by Civic Plus. Redesign cost spread over next 2 fiscal years, along with an annually recurring website hosting fee of \$2000.	\$2,500	\$6,000
948.100	PROMOTIONAL ACTIVITIES Costs incurred to promote the Town; may include costs associated with purchase of Town logo or branding materials.	\$1,000	\$1,000
	TOTAL	\$10,500	\$12,500
DEPT. 000.515	REPAIRS AND MAINTENANCE	FY 18-19 BUDGETED	FY 19-20 PROPOSED
946.000	REPAIRS AND MAINTENANCE - BUILDINGS The costs incurred for the repair and maintenance of Town buildings, including service contracts for same.	\$2,500	\$2,500
946.100	REPAIRS AND MAINTENANCE - VEHICLES The costs incurred for the repair and maintenance of the Town Hall staff vehicle.	\$250	\$250
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT	\$100	\$100
946.500	COMPUTER MAINTENANCE Town expenses for contractual maintenance of its existing computer network. Includes annual lease for Town Hall copier.	\$10,000	\$9,000
	TOTAL	\$12,850	\$11,850
DEPT. 000.519	OPERATING EXPENSES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
932.100	AUDITOR'S FEE (DEPT. 000.513)	\$12,500	\$12,500
932.200	ENGINEER'S FEE (DEPT. 000.513) Town's allocations to utilize the services of a Professional Engineer (PE) for misc. infrastructure issues; additional provided from specific capital projects.	\$8,000	\$8,000
934.000	CONTRACTUAL SERVICES Payroll processing contract.	\$5,000	\$5,000
943.100	ELECTRICITY Town allocations for electrical utility expenses paid to Duke Energy for Town Hall.	\$13,500	\$6,600
943.200	WATER AND SEWER Water and sewer use for Town Hall.	\$2,500	\$1,200

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.519	OPERATING EXPENSES (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
945.000	INSURANCE (FIRE, CASUALTY, LIABILITY) Town paid insurance premiums for property, vehicles, and use of same.	\$70,000	\$65,000
947.000	PRINTING Town expenses for printing including receipts, stationary, checks, and other payroll related forms.	\$2,000	\$2,500
947.100	OTHER PRINTING Town expenses related to the codification of ordinances through Municode.	\$1,000	\$1,000
949.110	ADVERTISING (LEGAL) Town expenses with providing legal notice of Town meetings, ordinances, and other means.	\$3,500	\$2,500
949.201	ELECTION EXPENSES Costs incurred with a March general election for expiring Council seats.	\$6,000	\$6,000
951.000	OFFICE SUPPLIES Costs of materials and supplies including copier paper, stationary, and other general office related items.	\$2,000	\$1,800
952.100	FUEL Annual fuel costs related to the operation of the Town Hall staff vehicle.	\$250	\$250
952.101	OIL AND FILTERS Cost of one oil/filter change per year for Town vehicle.	\$75	\$75
999.000	MISCELLANEOUS Costs for the acquisition of goods or services that do not directly fall within any of the above categories.	\$1,500	\$1,500
999.100	OFF DUTY DETAIL (PD) Pass-through expense anticipated for off-duty officer compensation of \$40/hr. For 75 hours. Town charges \$44/hr., with additional \$14 covering insurance and processing costs borne by Town.	\$2,400	\$3,000
	TOTAL	\$130,225	\$116,925
DEPT. 000.519	UNIFORMS AND GEAR	FY 18-19 BUDGETED	FY 19-20 PROPOSED
952.300	UNIFORMS AND GEAR	\$250	\$200
	TOTAL	\$250	\$200
TOTAL OPERATING		\$251,425	\$231,075

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL GOVERNMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

CAPITAL SERVICES			
DEPT. 000.519	OFFICE EQUIPMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
964.000	OFFICE AND BUILDING EQUIPMENT Costs for the acquisition of new or replacement computer equipment, visual aids, and other related items.	\$2,000	\$2,000
964.010	BUILDING AND FURNITURE Costs for the acquisition of replacement or new office furniture.	\$1,000	\$1,000
	TOTAL	\$3,000	\$3,000
TOTAL CAPITAL		\$3,000	\$3,000
TOTAL GENERAL GOVERNMENT EXPENDITURES		\$617,375	\$627,368

PUBLIC SAFETY - LAW ENFORCEMENT

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC SAFETY - LAW ENFORCEMENT
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

PERSONNEL SERVICES				
DEPT. 000.521	ADMINISTRATIVE	FY 18-19 BUDGETED	FY 19-20 PROPOSED	
911.003	CHIEF SALARY Total salary for (1) one full-time Chief of Police.	\$84,975	\$87,525	
912.102	OFFICER SALARY Total salaries for (9) full-time, sworn officers to include FTO pay.	\$378,000	\$427,670	
912.102	CLERK SALARY Total salaries for (1) full-time, Senior Administrative Assistant.	\$38,200	\$39,346	
912.301	SEASONAL PART-TIME SALARIES Total salary for (1) one part-time seasonal Crossing Guard \$8,200, (1) part time records Clerk \$13,520.	\$8,200	\$21,720	
912.401	LIEUTENANT SALARY Total salary for (1) one full-time Lieutenant.	\$63,700	\$65,615	
912.501	SERGEANT SALARY Total salary for (3) three full-time sworn officers.	\$152,000	\$154,280	
914.000	OVERTIME For the coverage of shifts during times of leaves, town events or disasters.	\$20,000	\$20,000	
914.200	COURT TIME PAY For employees subpoenaed to attend court-related functions to provide case testimony.	\$3,000	\$2,000	
914.300	HOLIDAY PAY Funding for 11 holidays.	\$20,200	\$20,450	
914.500	NIGHT DIFFERENTIAL PAY Shift differential pay for sworn officers .75 eves, 1.00 midnights.	\$11,000	\$11,500	
915.000	SALARY INCENTIVE PAY The Florida Revenue Sharing Act requires the Town to pay educational incentives to include salary incentive courses for sworn officers.	\$10,400	\$10,400	
	TOTAL	\$789,675	\$860,506	
DEPT. 000.521	FINANCIAL AND ADMINISTRATIVE	FY 18-19 BUDGETED	FY 19-20 PROPOSED	
921.000	FICA TAXES Town's share of Social Security tax payable at the rate of 7.65% of payroll.	\$57,900	\$62,329	
922.000	EMPLOYEE PENSION FUND Town's contribution to the FRS pension plan 27.5 %.	\$173,250	\$190,575	
923.000	EMPLOYEE HEALTH INSURANCE 100% of Employee-only (EE) coverage.	\$129,500	\$145,040	
923.001	EMPLOYEE LIFE & DISABILITY INSURANCE Town cost of Disability & Life Insurance for PD employees.	\$2,500	\$2,500	
923.050	DEPENDENT HEALTH INSURANCE 50% of the cost to add a spouse or dependent to the Town's EE insurance.	\$62,400	\$24,000	
	TOTAL	\$425,550	\$424,444	
	TOTAL PERSONNEL	\$1,215,225	\$1,284,950	

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC SAFETY - LAW ENFORCEMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

OPERATING SERVICES				
DEPT. 000.521	STAFF ENHANCEMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED	
931.000	STAFF TRAINING Tuition fees for Basic and advanced training courses for Senior Administrative Assistant, School Crossing Guard, and Police Chief.	\$2,100	\$2,000	
940.000	TRAVEL AND MEETINGS Funding for the travel, lodging, per diem, and tolls (sunpass) for Training, Conferences, and Meetings for all personnel.	\$6,000	\$6,500	
949.500	APPLICANT SCREENING Costs associated with pre-employment screening to include Polograph, Psychological, FDLE Drug and Medical screening, PASS annual service fee \$2000, HEP B vaccinations.	\$3,000	\$3,000	
954.000	DUES AND SUBSCRIPTIONS Dues and Subscriptions for various professional Law Enforcement organizations, SPI, Florida Police Chiefs, Suncoast Crime Prevention, Florida Investigations, Florida Law Enforcement Accreditation Assessors costs, Notary renewal.	\$950	\$1,200	
TOTAL		\$12,050	\$12,700	
DEPT. 000.521	COMMUNICATIONS	FY 18-19 BUDGETED	FY 19-20 PROPOSED	
941.000	COMMUNICATIONS - TELEPHONE Equipment and line charges from Verizon and Spectrum for telephones/fax, internet service and basic cable Television boxes.	\$4,500	\$4,500	
941.100	COMMUNICATIONS - CELL/LAPTOPS Equipment and usage charges from Verizon for department-issued cell phones and mobile broadband computer aircards for laptops.	\$11,550	\$9,450	
942.000	POSTAGE AND FREIGHT Costs associated with stamps, mailing of boxes, letters, certified letters, equipment to customers and vendors, to include breath testing machine to FDLE yearly.	\$500	\$500	
948.001	PUBLIC RELATIONS The purchasing, printing of branded items, or other materials or supplies used for public outreach to educate, celebrate, or reward the public in the areas of community policing, neighborhood crime watch, National Night Out, and crime prevention. Supplies for Citizens Police Academy.	\$1,500	\$1,300	
TOTAL		\$18,050	\$15,750	
DEPT. 000.521	REPAIRS AND MAINTENANCE	FY 18-19 BUDGETED	FY 19-20 PROPOSED	
946.100	REPAIRS AND MAINTENANCE - VEHICLES Costs associated with the towing, repairing and preventative maintenance of Town vehicles and road equipment used by the Police Department, (8) police cruisers, (1) one radar trailer, (1) pickup truck, (1) one administrative vehicle and (1) side by side ATV, (1) light trailer/generator and (1) one Police Mountain Bike and car wash service.	\$11,000	\$11,000	

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC SAFETY - LAW ENFORCEMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.521	REPAIRS AND MAINTENANCE (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT Repair, maintenance of tint meters, breath testing machine supplies, lethal and less than lethal weapons, tasers, in car video system, AED unit, office machines, computer printers in cars, building video camera system, and current Avaya phone system.	\$2,000	\$1,800
946.201	REPAIRS AND MAINTENANCE - RADAR Repair, maintenance, or re-certification bi annually of speed measuring equipment such as 5 radars and 2 lasers, to include 1 radar trailer.	\$1,000	\$900
946.300	REPAIRS AND MAINTENANCE - RADIO Cost of repairing , replacing, re-alignments, re-programing and/or maintaining in-car and portable handheld radios to include mics, antennas, batteries.	\$2,000	\$1,600
946.400	VEHICLE EQUIPMENT CERTIFICATIONS Cost of (7) seven police vehicles speedometer calibration required bi- annually.	\$1,000	\$700
946.500	COMPUTER MAINTENANCE Contract for B.C.R. to repair, replacement, and maintain computer hard and software, operating and security network systems, for server, laptops, desk top stations, monitors, mouse, pads, keyboards, batteries for laptops, cables, router and connectors.	\$4,500	\$6,000
	TOTAL	\$21,500	\$22,000
DEPT. 000.521	OPERATING EXPENSES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
934.000	CONTRACTUAL SERVICES Contractual Police Services to PCSO for CAD, ACISS, Forsensics, Latent Prints, Property and Evidence 33,000; Contractual Service with Konica Minolta for copier maintenance and supplies. PowerDMS and State Accreditation.	\$35,800	\$35,800
947.000	PRINTING Costs for printing internal booklets, flyers, brochures, cards, business cards, documents, forms and signage used by the department for operations and code enforcement to include Victim Rights booklets.	\$1,200	\$2,500
949.600	PRISONER EXPENSE Booking fees to include juveniles at \$84 ea., ME processing blood/urine fees at 300 ea., Blood alcohol screening at 100 ea., hospital treatment of prisoners prior to booking, service interpreters.	\$2,500	\$2,000
951.000	OFFICE SUPPLIES All office related stationary and related supplies necessary for operating the police department.	\$1,500	\$1,300
952.100	GASOLINE Costs incurred for fuel to operate Town vehicles and equipment assigned to this department.	\$27,000	\$27,000
952.101	OIL AND FILTERS Costs for changing oil and filters to vehicles and equipment assigned to this department.	\$1,400	\$1,450

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC SAFETY - LAW ENFORCEMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.521	OPERATING EXPENSES (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
952.200	TIRES AND BATTERIES Costs associated with the maintenance, repair, and replacement of tires, rims, and vehicle batteries for all vehicles and equipment assigned to this department.	\$3,000	\$4,500
952.700	CRIME INVESTIGATION SUPPLIES Costs associated with conducting Internal Affairs investigations and external crimes to include dictation transcribing, powders, protective gloves, DNA supplies, print kits, tapes, protective gear, narcotics test kits.	\$1,200	\$1,200
952.800	PERSONAL PROPERTY REPLACEMENT Per PBA contract, costs to replace any items broken in the line of duty.	\$100	\$100
980.500	POLICE DEPARTMENT GRANTS Grants for the Police Department.	-	-
980.500	ELECTRICITY Electric utility billing for the Police Department portion of the building.	\$6,000	\$9,600
999.000	MISCELLANEOUS Cost of miscellaneous supplies or equipment such as first aid kits and safety mask, fire extinguisher recert, replacement of stop sticks, traffic cones, State Statute books, volunteer supplies, bio-hazard supplies, trauma kits, patrol car printer paper, Officer of the Year award, keys, appreciation luncheons for volunteers, awards of special merit or special recognition, hosting events, vehicle storage containers and cleaning supplies, Holiday and parade supplies, shredding services for documents or other misc items.	\$3,500	\$3,700
999.100	WATER AND SEWER Water and sewer use for the Police Department portion of the building.	-	\$2,300
	TOTAL	\$83,200	\$91,450
DEPT. 000.521	UNIFORMS AND GEAR	FY 18-19 BUDGETED	FY 19-20 PROPOSED
952.300	UNIFORMS AND GEAR Uniforms and gear for all personnel assigned to the Police Department.	\$6,000	\$6,000
952.411	CAMERAS, FILM AND EQUIPMENT Repair, maintain, purchase, replace materials or accessories associated with ICV units, photos, flash drive, CD, DVD, video or cameras used by the department.	\$200	\$150
952.500	AMMUNITION Purchase all ammunitions, cleaning supplies, targets, training aids, replacement parts to support our handgun, long guns, less than lethal, Tasers, O/C .	\$2,400	\$1,400
952.600	UNIFORM CLEANING Reimbursement for dry cleaning uniforms with max of \$40 per month, per officer.	\$500	\$500
	TOTAL	\$9,100	\$8,050
	TOTAL OPERATING	\$143,900	\$149,950

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC SAFETY - LAW ENFORCEMENT
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

CAPITAL SERVICES			
DEPT. 000.521	OFFICE EQUIPMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
964.000	OFFICE AND BUILDING EQUIPMENT Costs to repair, replace, maintain furniture chairs, desks, or associated equipment.	\$1,500	\$250
964.300	BUILDING AND FURNITURE Cost for other new equipment throughout the budget year.	-	-
964.300	OTHER NEW EQUIPMENT Other related equipment to this department to include (1) one hand held radar.	\$300	\$1,000
	TOTAL	\$1,800	\$1,250
	TOTAL CAPITAL	\$1,800	\$1,250
TOTAL GENERAL GOVERNMENT EXPENDITURES		\$1,360,925	\$1,436,150

PUBLIC WORKS

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC WORKS
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

PERSONNEL SERVICES			
DEPT. 000.541	ADMINISTRATIVE	FY 18-19 BUDGETED	FY 19-20 PROPOSED
912.104	DPW SUPERVISOR Annual salary for Department of Public Works Supervisor.	\$51,500	\$53,045
912.202	DPW SALARIES Annual salary for 2.5 public works employees, including (1) Worker II, (2) Worker I's and a part-time Custodian.	\$87,400	\$83,000
914.000	OVERTIME Equivalent to 160 hours of staff time @ \$27/hr. for hall rental; tied to hall rental revenue.	\$4,400	\$4,488
	TOTAL	\$143,300	\$140,533
DEPT. 000.541	FINANCIAL	FY 18-19 BUDGETED	FY 19-20 PROPOSED
921.000	FICA TAXES Town share of Federal wage withholding rate of 6.2% for social security, and 1.45% for Medicare, per the Federal Insurance Contribution Act (FICA).	\$8,900	\$10,329
922.000	EMPLOYEE PENSION FUND Deferred compensation provided for three (3) full-time Public Works employees.	\$9,800	\$14,435
923.000	EMPLOYEE HEALTH INSURANCE 100% of Employee-only (EE) coverage.	\$33,150	\$24,000
923.025	EMPLOYEE LIFE & DISABILITY INSURANCE Funding for Life and Disability Insurance for three(3) full-time Public Works employees.	\$2,100	\$2,500
923.050	DEPENDANT HEALTH INSURANCE 50% of the cost to add a spouse or dependent to the Town's health insurance for three (3) full-time Public Works employees.	\$12,000	\$4,800
	TOTAL	\$65,950	\$56,064
	TOTAL PERSONNEL	\$209,250	\$196,597

OPERATING SERVICES			
DEPT. 000.541	STAFF ENHANCEMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
931.000	STAFF TRAINING Costs allocated for MOT (Maintenance of Traffic), stormwater, and other Public Works training.	\$1,500	\$1,000
940.000	TRAVEL AND MEETINGS Travel and meeting expense of staff attending area training, seminars, or meetings with other County staff.	\$500	\$500

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC WORKS
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.541	STAFF ENHANCEMENT (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
940.000	ADVERTISING (JOB POSTINGS) Travel and expense of staff attending area.	-	\$0
954.000	DUES/MEMBERSHIPS/PUBLICATIONS Costs associated with membership or dues for County/National Public Works Association (APWA).	\$250	\$250
	TOTAL	\$2,250	\$1,750
DEPT. 000.541	COMMUNICATIONS	FY 18-19 BUDGETED	FY 19-20 PROPOSED
941.100	COMMUNICATIONS - CELL/LAPTOPS Annual service fees for Public Works cell phones.	\$1,500	\$1,500
	TOTAL	\$1,500	\$1,500
DEPT. 000.541	REPAIRS AND MAINTENANCE	FY 18-19 BUDGETED	FY 19-20 PROPOSED
934.200	GROUNDS/LAKES MAINTENANCE Annual funding allocated for maintenance of all lakes/ponds within Town jurisdiction; includes funding for lot mowing.	\$8,000	\$11,000
943.210	TRAFFIC LIGHTS AND MAINTENANCE Annual Town expense for traffic signal maintenance contract with Pinellas County.	\$22,500	\$18,500
946.000	CONTRACT MOWING Cost to acquire an annual contract to mow larger open park and easement areas similar to other contracts used in neighboring municipalities. Cost center in lieu of an additional Public Works employee.	-	\$10,000
946.000	BEAUTIFICATION Seasonal flowers and other landscaping for Schleck Park Gazebo, holidays and areas within parks.	\$1,000	\$1,000
946.000	REPAIRS AND MAINTENANCE - BUILDING Annual expense for regular maintenance of Town buildings. Includes AC, plumbing, electrical, and other building maintenance items.	\$7,500	\$7,500
946.100	REPAIRS AND MAINTENANCE - VEHICLES Annual repairs to Public Works vehicles.	\$2,000	\$2,000
946.200	REPAIRS AND MAINTENANCE - EQUIPMENT Annual costs to repair Public Works equipment including, but not limited to mowers, power tools, trailers, tractor, etc.	\$5,000	\$7,000
946.500	PARKS MAINTENANCE Annual costs to repair Public Works computer equipment.	\$2,000	\$4,000
946.500	COMPUTER MAINTENANCE Annual costs to repair Public Works computer equipment.	\$500	\$500
	TOTAL	\$48,500	\$61,500

TOWN OF KENNETH CITY
DETAIL OF EXPENSES
PUBLIC WORKS
GENERAL FUND - 001
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

DEPT. 000.541	OPERATING EXPENSES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
934.000	CONTRACTUAL SERVICES Annual contract cost of one (1) part-time Custodian; cost added to DPW Salaries line item.	-	\$0
934.100	STREET SWEEPING Town allocation for annual contract for quarterly sweeping of all Town roadways (NPDES requirement).	\$4,800	\$3,800
943.100	ELECTRICITY Electric utility fees for proportionate share of Community Hall, Public Works building, parks, gazebo, and fountain.	\$1,700	\$6,500
943.110	STREET LIGHTING Electric utility expenses for Town street lights, including decorative light fixtures installed on 54th Ave, per contract with Duke Energy.	\$50,000	\$44,000
943.200	WATER AND SEWER Proportionate share of water and sewer utility costs Town Community Hall and Public Works Annex.	\$3,000	\$2,300
952.100	GASOLINE/FUEL Annual cost to supply Public Works vehicles and equipment fleet with operating fuels.	\$3,500	\$3,500
952.101	OIL AND FILTERS Annual costs for oil and filter changes to support Public Works vehicles.	\$300	\$300
952.200	TIRES AND BATTERIES Annual replacement costs for tires and batteries to support Public Works vehicles.	\$2,000	\$2,000
947.000	PRINTING Annual costs for printing Public Works flyers, or printing/mailing of lot mowing invoices.	\$250	\$250
999.000	MISCELLANEOUS General Public Works annual expenses that are uncategorized or unplanned that occur during the year.	\$4,000	\$5,000
999.100	Gas Utility Costs associated with the supply of gas utility to community hall.	-	\$700
	TOTAL	\$69,550	\$68,350

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 PUBLIC WORKS
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

DEPT. 000.541	UNIFORMS AND GEAR	FY 18-19 BUDGETED	FY 19-20 PROPOSED
952.300	UNIFORMS AND GEAR Annual Town costs for Public Works uniforms and safety equipment.	\$1,250	\$1,500
952.400	SMALL TOOLS Annual expense for small manual or power tools necessary for Public Works duties.	\$1,500	\$1,500
952.410	CLEANING SUPPLIES Annual expense for supplies necessary to maintain Town buildings in a sanitary condition.	\$2,000	\$1,500
952.410	MINOR MATERIALS	\$0	\$0
952.510	CHEMICALS Annual expense for chemicals and other solutions necessary for Public Works functions (i.e. fertilizer, weed killer, etc.).	\$1,250	\$1,000
953.000	ROAD MATERIALS AND SUPPLIES Annual cost for road maintenance supplies including, but not limited to patching compound, barricades, cones, etc.	\$500	\$500
	TOTAL	\$6,500	\$6,000
	TOTAL OPERATING	\$128,300	\$139,100
CAPITAL OUTLAY			
DEPT. 000.541	STORMWATER MAINTENANCE	FY 18-19 BUDGETED	FY 19-20 PROPOSED
963.400	DRAINAGE MAINTENANCE AND IMPROVEMENTS Costs necessary for maintenance of Town storm drain baskets. (cost incorporated into CIP fund for FY 19-20)	\$1,000	-
	TOTAL	\$1,000	-
DEPT. 000.541	NEW EQUIPMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
964.200	NEW MACHINERY (OTHER) Cost to acquire small utility trailer to hold traffic cones, barricades, and to potentially transport equipment for maintenance.	\$2,500	\$1,500
964.300	OTHER NEW EQUIPMENT Estimated costs of adding safety/work lights to the Town bucket truck.	\$1,000	\$1,500
	TOTAL	\$3,500	\$3,000
	TOTAL CAPITAL OUTLAY	\$4,500	\$3,000
TOTAL PUBLIC WORKS EXPENDITURES		\$342,050	\$338,697

OTHER DEPARTMENTS

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

PUBLIC SERVICES - FIRE CONTROL			
Dept. 000.522	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
934.000	CONTRACTUAL SERVICES Town costs for contracting with Pinellas Park for annual Fire Control Services. 3% annual increase, per contract.	\$283,600	\$292,108
TOTAL PUBLIC SERVICES - FIRE CONTROL EXPENDITURES		\$283,600	\$292,108

BUILDING/PERMITTING SERVICES			
Dept. 000.524	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
934.000	CONTRACTUAL SERVICES Contract cost with Pinellas Park for annual Bldg. Permitting, and Trades Review/Inspection services. 4% annual increase, per contract.	\$87,200	\$90,688
940.000	TRAVEL AND MEETINGS Departmental costs for computer & related equipment used staff.	-	-
946.500	COMPUTER MAINTENANCE Departmental costs for computer & related equipment used staff.	\$1,000	\$500
947.100	PRINTING Departmental costs for printing of placards, permit forms, etc.	\$250	\$250
951.000	OFFICE SUPPLIES	-	-
999.000	MISCELLANEOUS Cost of new or replacement of existing furniture, file cabinets, or related equip.	\$1,000	\$500
TOTAL BUILDING/PERMITTING SERVICES EXPENDITURES		\$89,450	\$91,938

EMERGENCY AND DISASTER RELIEF			
Dept. 000.525	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
983.000	DISASTER PREPAREDNESS AIDS Annualized Town costs intended to offset common pre/post disaster-related expenses.	\$10,000	\$12,500
TOTAL EMERGENCY AND DISASTER RELIEF EXPENDITURES		\$10,000	\$12,500

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 GENERAL FUND - 001
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

GARBAGE/SOLID WASTE SERVICES			
Dept. 000.534	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
900.210	RECYCLING GRANT Costs related to expenditure of Town's share of annual County recycling grant funding; used to purchase goods with notable recycled content.	\$3,800	\$3,900
TOTAL GARBAGE/SOLID WASTE SERVICES EXPENDITURES		\$3,800	\$3,900

OTHER HUMAN SERVICES			
Dept. 000.569	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
982.200	OTHER AGENCY SUPPORT Annual Town contribution to Council-designated charity. May include, but not be limited to SPCA, Dixie Hollins, Mayors Council-designated seasonal charity, Fire/Police Explorers, Neighborly Care Network, etc.	\$4,000	\$4,000
982.400	STATION 16 TOYS FOR TOTS Annual Town contribution to the Pinellas Park Fire Department fundraiser staffed by Kenneth City Fire Department personnel.	\$400	\$400
901.000	LIBRARY FEES (DEPT. 000.571) Annual reimbursement the Town provides to citizens seeking a library card.	\$4,800	\$5,500
TOTAL OTHER HUMAN SERVICES EXPENDITURES		\$9,200	\$9,900

SPECIAL EVENTS			
Dept. 000.574	EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
900.100	GEN (COUNCIL MTGS, COFFEE, ETC)	-	\$0
900.200	SPECIAL EVENTS Previously "Fall" Events; expanded to include other related events.	\$4,500	\$5,000
900.400	HOLIDAY DECORATIONS Annual costs for contract to lease holiday lighting decorations for Town buildings and Gazebo.	\$4,000	\$4,000
900.500	VOLUNTEER APPRECIATION Funding intended to offset the costs of volunteer appreciation function held in early December.	\$500	\$500
900.800	OTHER	\$2,000	\$1,500
900.220	CONTINGENCY	-	\$0
TOTAL SPECIAL EVENT EXPENDITURES		\$11,000	\$11,000

BEAUTIFICATION FUND

FY 2019 - 2020

TOWN OF KENNETH CITY
BEAUTIFICATION FUND (ATS - RED LIGHT CAMERA PROCEEDS) - 100
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

REVENUES						
REVENUES	FY 18/19 BUDGETED	FY 19/20 PROPOSED	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Beginnig RLC Reserves	\$346,581	\$289,581	\$165,081	\$128,081	\$91,081	\$54,081
Fines & Forefeitures	-	-	-	-	-	-
TOTAL REVENUES	\$346,581	\$289,581	\$165,081	\$128,081	\$91,081	\$54,081
EXPENDITURES						
BEAUTIFICATION PROJECTS	FY 18/19 BUDGETED	FY 19/20 PROPOSED	FY 20/21	FY 21/22	FY 22/23	FY 23/24
54th Ave. Medians/Lighting	-	-	-	-	-	-
54th Ave. Streetlight Banners	\$20,000	-	-	-	-	-
Public Services Wall Mural	-	-	-	-	-	-
Façade Grants/Economic Development Incentives	\$30,000	-	\$30,000	\$30,000	\$30,000	\$30,000
Free Library Book Boxes	-	-	-	-	-	-
Lake Signage	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Town Hall Façade Improvements	-	\$15,000	-	-	-	-
46th Ave. Decorative Streetlights	-	\$45,000	-	-	-	-
Spray Park - Ernst Park Renovations	-	-	-	-	-	-
46th Ave. Streetscape/Walking Paths	-	-	-	-	-	-
Town Hall Parking Expansion	-	-	-	-	-	-
Schleck Park Renovations/Dock/Boardwalk	-	\$35,000	-	-	-	-
Miscellaneous Beautification Projects	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Community Garden	-	\$7,500	-	-	-	-
Ernst Park Pocket Dog park ("Ernst Bark")	-	\$15,000	-	-	-	-
TOTAL EXPENDITURES	\$57,000	\$124,500	\$37,000	\$37,000	\$37,000	\$37,000
BEAUTIFICATION FUND BALANCE	FY 18/19 BUDGETED	FY 19/20 PROPOSED	FY 20/21	FY 21/22	FY 22/23	FY 23/24
TOTAL REVENUES	\$346,581	\$289,581	\$165,081	\$128,081	\$91,081	\$54,081
TOTAL EXPENDITURES	\$57,000	\$124,500	\$37,000	\$37,000	\$37,000	\$37,000
FUND BALANCE	\$289,581	\$165,081	\$128,081	\$91,081	\$54,081	\$17,081

DETAIL OF BEAUTIFICATION EXPENSES

FY 2019 - 2020

**TOWN OF KENNETH CITY
 DETAIL OF EXPENSES
 BEAUTIFICATION FUND (ATS - RLC PROCEEDS) - 100
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

EXPENDITURES			
949.204	REVITALIZATION	FY 18-19 BUDGETED	FY 19-20 PROPOSED
	54TH AVE. DECORATIVE STREETLIGHTS/BANNERS	\$20,000	-
	Funding allocated for the purchase and installation of banner poles and seasonal banners to decorative streetlights on 54th Avenue.		
	FAÇADE GRANTS/ECONOMIC DEVELOPMENT INCENTIVES	\$30,000	-
	Funding allocated for the expansion of the Town's existing commercial façade grant program. Includes reimbursement for up to 50% of the costs of qualifying improvements, and not to exceed \$5,000 per street frontage. Eligible reimbursable costs may include building demolition, real estate commission fees, signage or related improvements, ADA improvements, or updating utilities. Funding availability on a first-come-first-serve basis.		
	LAKE SIGNAGE	\$2,000	\$2,000
	TOWN HALL FAÇADE IMPROVEMENTS	-	\$15,000
	46TH AVE. DECORATIVE STREETLIGHTS	-	\$45,000
	Funding for the acquisition and installation of decorative streetlights to compliment the 46th Avenue greenway improvements, similar to those intalled on 54th Avenue. LED streetlights will be supplied by Duke Energy.		
	SCHLECK PARK RENOVATIONS/DOCK/BOARDWALK	-	\$35,000
	MISCELLANEOUS BEAUTIFICATION PROJECTS	\$5,000	\$5,000
	Funding for miscellaneous beautification projects that may occur throughout the year to include landscaping, holiday light pole decorations, free libraries, artistic bike racks, etc.		
	COMMUNITY GARDEN	-	\$7,500
	ERNST PARK DOG PARK ("Ernst Bark")	-	\$15,000
	Funding for a dog park along 47th Ave. in Ernst Park.		
	TOTAL	\$57,000	\$124,500
TOTAL REVITALIZATION EXPENDITURES		\$57,000	\$124,500

CAPITAL IMPROVEMENT PLAN (CIP)

FY 2019 - 2020

TOWN OF KENNETH CITY
CAPITAL IMPROVEMENT PLAN (CIP) - 300
5 -YEAR FUNDING OUTLOOK
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

5 YEAR REVENUE FORECAST						
REVENUES	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
FUNDING	\$610,859	\$634,859	\$438,359	\$438,359	\$438,359	\$438,359
County / BP Grant Reimbursement	\$22,500	\$11,500	-	-	-	-
46th Ave. Greenway LWCF Grant Reimbursement	\$150,000	\$150,000	-	-	-	-
Local Option Sales Tax (Penny for Pinellas)	\$438,359	\$438,359	\$438,359	\$438,359	\$438,359	\$438,359
SWFWMD	-	-	-	-	-	-
47th Ave. Parking Grant	-	\$35,000	-	-	-	-
BEGINNING FUND BALANCE	\$1,401,820	\$1,542,029	\$410,138	\$293,497	\$401,856	\$635,215
TOTAL REVENUES	\$2,012,679	\$2,176,888	\$848,497	\$731,856	\$840,215	\$1,073,574

5 YEAR FUNDING CYCLE							
CAPITAL IMPROVEMENTS	TOTAL COST	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
CAPITAL PROJECTS	\$3,340,000	\$435,000	\$1,660,000	\$555,000	\$330,000	\$205,000	\$205,000
Ernst Park Playground - Sun Canopy	\$40,000	-	\$40,000	-	-	-	-
Schleck Park - Gazebo Renovations	\$150,000	-	\$150,000	-	-	-	-
Unit 12 Park Reconstruction	\$125,000	-	-	-	\$125,000	-	-
Joe's Creek Linear Trail Connector (county co-op)	\$150,000	-	-	\$150,000	-	-	-
Lake Aeration/Water Quality Treatments	\$45,000	\$30,000	\$15,000	-	-	-	-
VFW Memorial Relocation/Refurbishment	\$50,000	-	-	\$50,000	-	-	-
Street Improvements	\$700,000	\$100,000	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000
Street Signage	\$45,000	\$5,000	\$20,000	\$5,000	\$5,000	\$5,000	\$5,000
46th Ave Greenway/Pathway Improvements	\$430,000	-	\$430,000	-	-	-	-
Stormwater Improvements	\$250,000	-	\$100,000	\$150,000	-	-	-
Town Stormwater Master Plan	\$62,500	-	\$62,500	-	-	-	-
Public Works Building Renovations	\$440,000	\$300,000	\$140,000	-	-	-	-
Comm. Hall/Police Dept. Generator Replacement	\$60,000	-	\$60,000	-	-	-	-
Town Hall/Police Dept. Server Replacement	\$10,000	-	\$10,000	-	-	-	-
Town Hall Security/ADA/Entry Renovations	\$75,000	-	\$75,000	-	-	-	-
Town Hall Community Room Build-Out	\$400,000	-	-	\$100,000	\$100,000	\$100,000	\$100,000
Town Parking Lot Resurfacing/Reconstruction	\$125,000	-	\$125,000	-	-	-	-
Fire Department Facade Improvements	\$25,000	-	\$25,000	-	-	-	-
47th Ave. Parallel Parking	\$150,000	-	\$150,000	-	-	-	-
Lake Lori Parking	\$7,500	-	\$7,500	-	-	-	-
Rental Equipment Vending Machine	\$50,000	-	\$50,000	-	-	-	-

**TOWN OF KENNETH CITY
 CAPITAL IMPROVEMENT PLAN (CIP) - 300
 5 -YEAR FUNDING OUTLOOK
 FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

5 YEAR FUNDING CYCLE (cont.)							
CAPITAL IMPROVEMENTS	TOTAL COST	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
CAPITAL EQUIPMENT	\$91,200	\$35,200	\$74,750	\$0	\$0	\$0	\$0
Public Works Capital Equipment	\$31,000	-	\$31,000	-	-	-	-
Public Works Building Portable Lifts	\$25,000	-	\$25,000	-	-	-	-
Police Department Capital Equipment	\$35,200	\$35,200	-	-	-	-	-
Other Police Department Building Equipment	-	-	\$18,750	-	-	-	-
VEHICLES	\$85,000	\$450	\$32,000	\$0	\$0	\$0	\$0
Police Department Cruisers	\$85,000	\$450	\$32,000	-	-	-	-
TOTAL EXPENDITURES	\$3,516,200	\$470,650	\$1,766,750	\$555,000	\$330,000	\$205,000	\$205,000
5 YEAR RESERVE BALANCE FORECAST							
CAPITAL FUND RESERVE BALANCE		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
TOTAL REVENUES		\$2,012,679	\$2,176,888	\$848,497	\$731,856	\$840,215	\$1,073,574
TOTAL EXPENDITURES		\$470,650	\$1,766,750	\$555,000	\$330,000	\$205,000	\$205,000
CAPITAL FUND RESERVE BALANCE		\$1,542,029	\$410,138	\$293,497	\$401,856	\$635,215	\$868,574

DETAIL OF CIP EXPENSES

FY 2019 - 2020

TOWN OF KENNETH CITY
DETAIL OF EXPENSES (CURRENT FISCAL YEAR PROJECTS ONLY)
CAPITAL IMPROVEMENT PLAN (CIP) - 300
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

CAPITAL PROJECTS		
EXPENDITURES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
ERNST PARK PLAYGROUND - SUN CANOPY	-	\$40,000
Funding for the engineering, acquisition and installation of a sun canopy to cover the main playground equipment at James P. Ernst Park.		
SCHLECK PARK RENOVATIONS - GAZEBO RENOVATIONS	-	\$150,000
Estimated funding to improve Schleck Park. Improvements include pedestrian, ADA connectivity to Town Hall; project may include additional parking, a graded approach to a future dock and landscaping.		
LAKE AERATION/WATER QUALITY TREATMENTS	\$30,000	\$15,000
Funding allocated for Engineering, acquisition and installation of water quality improvements (fountains and aerators) to Lakes Paul and Lori. Source of funding is from a County grant/BP DeepWater Horizon oil spill proceeds. Grant requires budgeting for full project cost, then will result in 50% reimbursement upon completion		
STREET IMPROVEMENTS	\$100,000	\$200,000
Funding for the milling and resurfacing of Town streets in accordance with the master street condition inventory.		
STREET SIGNAGE	\$5,000	\$20,000
Funding allocated for replacement or updating of non-compliant street signage along roadways being resurfaced. Also includes \$15,000 for golf cart ordinance signage.		
46TH AVE. GREENWAY/PATHWAY IMPROVEMENTS	-	\$430,000
Funding allocated for 46th Avenue Greenway improvements to include sidewalk widening and related hardscape treatments; 50% of project funding sources from Town award of a State Land & Water Conservation Fund grant in FY17/18. Budgeted cost \$430,000. Project spans multiple budget years. Grant requires funding allocation each budget year where activity occurs. Estimated completion late 2019.		
STORMWATER IMPROVEMENTS	-	\$100,000
TOWN STORMWATER MASTER PLAN	-	\$62,500
Master plan necessary to undertake future stormwater lining of secondary and tertiary stormwater lines existing throughout Town; plan is mandated by the water management district (SWFWMD) prior to consideration of future stormwater impact fees; Project moved forward from FY18/19.		
PUBLIC WORKS BUILDING RENOVATIONS	\$300,000	\$140,000
Funding for the replacement of existing circa 1957 Public Works building. Budgeted project cost \$440,000. Estimated completion in late 2019. Includes funding for outdoor storage container and bike racks.		
COMMUNITY HALL/POLICE DEPARTMENT GENERATOR REPLACEMENT	-	\$60,000
Funding necessary to upgrade existing generator to size/capacity that matches existing use of represented facilities. Original generator not properly sized to support both the PD and the Community Hall/Emergency Operations Center.		
TOWN HALL/POLICE DEPARTMENT SERVER REPLACEMENT	-	\$10,000

TOWN OF KENNETH CITY
DETAIL OF EXPENSES (CURRENT FISCAL YEAR PROJECTS ONLY)
CAPITAL IMPROVEMENT PLAN (CIP) - 300
FY 2019-2020 | OCTOBER 1, 2019 - SEPTEMBER 30, 2020

EXPENDITURES (cont.)	FY 18-19 BUDGETED	FY 19-20 PROPOSED
TOWN HALL SECURITY/ADA/ENTRY RENOVATIONS	-	\$75,000
Funding to update Town Hall lobby with security and productivity improvements. Additional updates include installation of ADA level countertops, lobby and copy room space re-allocation, and Town records storage expansion. Similar to the Public Works building renovations, the project spans two budget years; thus the need to allocate funding in both years. Total budgeted cost \$75,000.		
TOWN PARKING LOT RESURFACING/RECONSTRUCTION	-	\$125,000
Funding to resurface Town and Community Hall/PD/Fire parking lots and driveways; includes funding to re-grade Fire Department apron along 58th Street to correct driveway settling		
FIRE DEPARTMENT FAÇADE IMPROVEMENTS	-	\$25,000
Funding to repair/replace damaged wood on the exterior of the Fire Station. The Town owns/maintains the building, but contracts with Pinellas Park for Fire service.		
47TH AVE. PARALLEL PARKING	-	\$150,000
LAKE LORI PARKING	-	\$7,500
Recreation Equipment Vending Machine	-	\$50,000
Funding for a self-operating locker/vending machine for recreational equipment.		
TOTAL	\$435,000	\$1,660,000
CAPITAL EQUIPMENT	FY 18-19 BUDGETED	FY 19-20 PROPOSED
PUBLIC WORKS CAPITAL EQUIPMENT	-	\$31,000
Funding for the acquisition of miscellaneous Public Works capital items and equipment necessary to equip the new public works building.		
PUBLIC WORKS BUILDING PORTABLE LIFTS	-	\$25,000
Portable vehicle lifts for vehicle maintenance.		
POLICE DEPARTMENT CAPITAL EQUIPMENT	\$35,200	-
Funding for the purchase of 5 new or replacement computers and licenses, replacement of existing allotment of Taser weapon systems due to life cycle rotation, and replacement of 2 ballistic shields to replace existing units outside of 5-year service life; additional funding allocation to add a laptop stand and power supply to existing Polaris Ranger utility vehicle.		
OTHER POLICE DEPARTMENT BUILDING EQUIPMENT	-	\$18,750
This is for the replacement of 2 laptop computers 4,000 as the current laptops and operating systems have exceeded the current service life cycle. Replacement of 10 desk top work stations and operating system software (WIN 10) as our current computers will not support the new software operational systems due to age 13,000. 7 new in car camera systems 1,750.		
TOTAL	\$35,200	\$74,750
VEHICLES	FY 18-19 BUDGETED	FY 19-20 PROPOSED
POLICE DEPARTMENT CRUISERS	\$450	\$32,000
This funding is for (1) one new police cruiser with equipment and graphics.		
TOTAL	\$450	\$32,000
TOTAL CAPITAL IMPROVEMENT EXPENDITURES	\$470,650	\$1,766,750

BUDGET GLOSSARY

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Ad Valorem Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). This is also known as property tax.
Assessed Value	Dollar value given to real estate, utilities and personal property, on which taxes are levied.
Assets	Resources owned or held which have monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Authorized Positions	Employee positions, which are authorized in the adopted budget. to be filled during the fiscal year.
Balance Sheet	The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date.
Balanced Budget	A budget in which estimated revenues equal estimated expenditures.
Budget	Financial plan consisting of estimated revenues and expenditures (and purposes) for a specified time. The operating budget provides for direct services and support functions of the Town (e.g. Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the Town's infrastructure and facilities, and utilizes long-term financing instruments as well as operating revenues.
Budget Amendment	Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Council approval.
Budget Calendar	The schedule of key dates which a government follows in the preparation and adoption of the budget.
Capital Expenditures	An expenditure which leads to the acquisition of a physical asset with a cost of at least five hundred dollars (up to \$25,000), with a useful life of at least one year.
Capital Improvement Project Budget	A long-range plan for the purchase or construction of physical assets such as buildings, streets and sewers. Capital Improvement Projects (CIP) cost in excess of \$25,000 and have a useful life of at least five years.
Town Council	Elected representatives that set policy, approve budget, determine ad valorem tax rates on property within Town limits, and evaluate job performance of Town Manager and Town Attorney.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Town Manager	The Town Manager is a professional administrator appointed by the Town Council and serves as chief executive officer. The Manager carries out policies determined by the Town Council.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
Cost Center	An organizational budget/operating unit within each Town department or program, i.e., Traffic Enforcement Unit is a cost center within the Police Department's Patrol program.
Cost-of-Living Adjustment (COLA)	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt	An obligation resulting from the borrowing of money or the purchase of goods and services.
Debt Service	The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.
Demography (Demographics)	The statistical study of human populations, especially as they relate to density, distribution, and vital statistics.
Encumbrance	An amount of money committed for the payment of goods and services not yet received.
Expenditure	Payment for goods and/or services provided.
Expenditure Categories	<p>Kenneth City's expenditure categories encompass the following:</p> <p><u>Personal Services:</u> Expenditures relating to personnel and associated costs (e.g., medical insurance, life insurance, pension, social security, workers' compensation, etc.).</p> <p><u>Operating Expenses:</u> Various costs incurred in the operation of a unit of government, including utility charges, office supplies, travel, postage, equipment rental, subscriptions, etc.</p> <p><u>Capital:</u> Expenditures for the acquisition of capital equipment, vehicles and machinery. These items have a cost exceeding \$1,000.</p> <p><u>Transfer:</u> Payments from one department or fund to another, generally for Capital Improvement Projects.</p>

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Fiscal Year (FY)	Any consecutive twelve-month period designated as the official budget year, and at the end of which a government determines its financial position and results of operation. The city's fiscal year begins on October 1 and ends the next September 30.
Franchise Taxes/Fees	Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of public property.
Fringe Benefits	Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security, retirement pension, medical, and life insurance plans.
Full Time Equivalent	Term used to convert the part-time employee positions to equate to full-time positions by (FTE) dividing the total annual hours worked of the part-time employee by the total annual hours worked by the full-time employee.
Fund Accounting	Accounts organized on the basis of funds and groups of accounts each of which is considered to be a separate reporting entity. The operations of each fund is accounted for by providing a separate set of self-balancing accounts which comprise its assets, liability, fund equity, revenues and expenditures. In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust & Agency.
GASB	Governmental Accounting Standards Board is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.
General Fund	Fund used to account for resources, such as property taxes, which are not designated or dedicated for a specific purpose.
General Fund Reserves	Town Council policy requires that the unappropriated retained earnings of the General Fund be maintained. Rule of thumb is 6 – 12 months of operating expenses. Kenneth City has approximately nine (9) months in reserve currently.
Governmental Funds	Funds primarily used to account for tax-supported serves (as distinguished from those services supported primarily from user charges). The three governmental fund types in the Town of Kenneth City are the general, special revenue, and capital projects.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Homestead Exemption	Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from property tax.
Infrastructure	The physical assets of a government (e.g., streets, water and sewer systems, public buildings, parks, etc.).
Infrastructure Tax	The one-cent sales tax in Pinellas County approved by voters for two back-to-back ten-year periods beginning in 1990. It may be spent only on capital infrastructure. It is also known as “Penny for Pinellas”.
Interfund Transfers	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenues	A major revenue category that includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.
Line Item	The smallest expenditure detail provided in department budgets. The line item also is referred to as an “object”, with numerical “object codes” used to identify expenditures in the accounting system.
Millage	The tax rate on real property which generates ad valorem revenue. The millage rate is established annually and is based on \$1 per \$1,000 of taxable value.
Operating Budget	Plan of current expenditures and the proposed means of financing them. Operating expenditures include salaries, supplies, employee travel, postage, current debt service and transfer. (See Expenditure Categories)
Ordinance	A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.
Penny for Pinellas	Florida State Sales Tax was increased from 6% to 7% in Pinellas County effective in February 1990. Initially approved for ten years, it was approved by voters for another ten years and will remain in effect until 2010. This revenue may be used only for capital infrastructure and specific public safety vehicle expenditures. It is also known as Infrastructure Tax.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Per Capita	An average per person estimate of a given factor.
Property Tax	A tax levied in proportion to the assessed value of real property (taxable land and improvements thereon). Also known as ad valorem tax.
Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Revenue	Income received by the town. These are receipts, which increase a fund's financial resources. They exclude: debt issue proceeds, increases in liabilities and contributions of fund capital in Enterprise and Internal Services Funds.
Rolled-Back Rate	The millage rate which when applied to the tax base, would generate prior year tax revenues less allowance for new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations and deletions.
Millage Rate	Rate used in calculating taxes based upon the value of property, expresses in mills per dollar of property value; a mill is equal to 0.1 percent.
Special Assessment	Compulsory contributions collected from the owners of property benefited by specific public improvements (paving, drainage, etc.) to defray costs of such improvements. Costs are apportioned according to the presumed relative benefits to the property.
Surplus	An excess of the assets of a fund over its liabilities and reserved equity.
Tax	Compulsory charge levied by a government to finance services performed for the common benefit.
Taxable Value	The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.
Trend	A systematic, measurable drift in a series of data, either positively or negatively, over a sustained period of time.
TRIM Act	The "Truth in Millage" Act, incorporated in Florida Statutes 200.065, requires that property owners be notified, by mail, of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the City, County, School Board, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

**TOWN OF KENNETH CITY
BUDGET GLOSSARY
FY 2019-2020**

Unappropriated Retained Earnings the funds remaining from prior years which are available for appropriation and expenditure in the current year; also referred to as Available (Undesignated) Fund Balance.

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