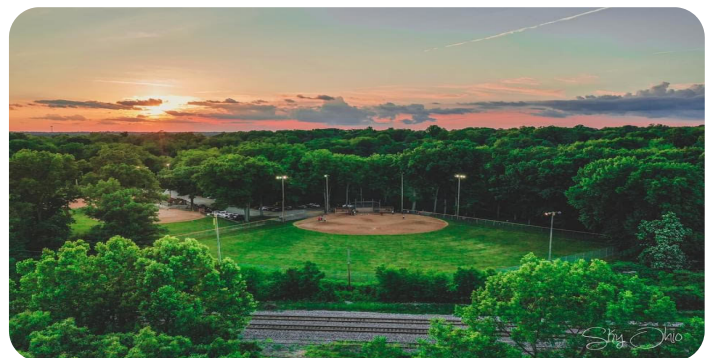
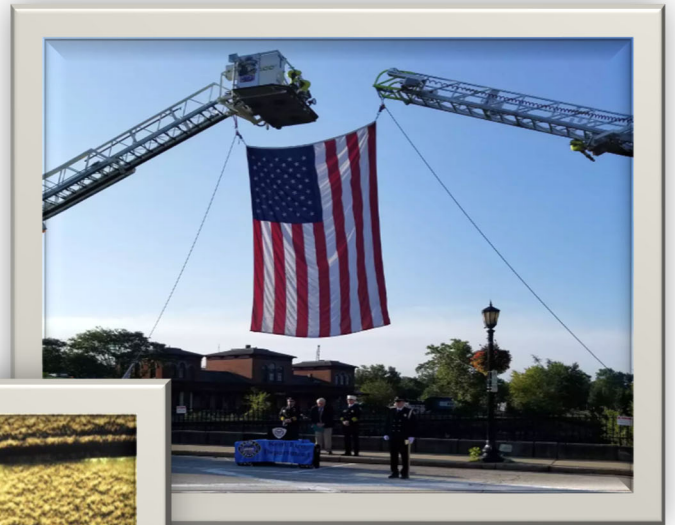
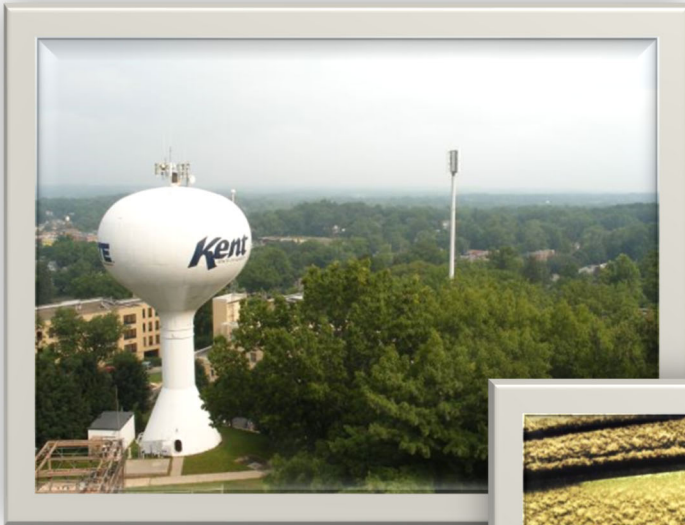


City of Kent, Ohio

2024 Proposed Budget



CITY OF KENT, OHIO

2024 RECOMMENDED BUDGET

CITY OF KENT
2024 RECOMMENDED BUDGET
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2024 RECOMMENDED BUDGET
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City Manager's Budget Message

2024 Proposed Operating Budget

November 19, 2023



To: Honorable Mayor and Members of City Council

The City Charter [Section 42. e] requires the development of an annual budget that provides a financial plan for all City funds and activities for the ensuing fiscal year, and I am pleased to fulfill that obligation with the submission of this draft 2024 Proposed Operating Budget for City Council's consideration.

Overview

The 2024 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2024. We submit this budget believing that it represents the best balance between what we can afford and what Kent residents and businesses expect from their City government.

In asking for your approval of the budget, we are seeking confirmation that the funding decisions contained in this budget are aligned with the goals and priorities of City Council and the Kent community. The budget that you adopt will set the stage for what we are capable of achieving in 2024, as it governs the pace of progress towards our strategic priorities through the resource allocation decisions contained within it.

The emergence of COVID19 in 2020 and resurgence in 2021 (Delta variant) and Omicron in 2022, created an unprecedented disruption of lives, jobs, and public activities that are the foundation of Kent's economy. As a result, Kent experienced major economic displacement across the leading sectors of the local economy that were impacted by COVID, particularly hospitality businesses and higher education which have been the drivers of Kent's prosperity.

After starting 2020 with early gains in income taxes (up 8%), pandemic related job losses piled-up by mid-summer, reversing the gains and producing a decline in City income tax receipts (-6%). Fortunately, the timing of employee buy-outs at Kent State University combined with COVID related federal and state emergency pandemic funding, enabled the City to bridge those income tax dips in 2020 and 2021.

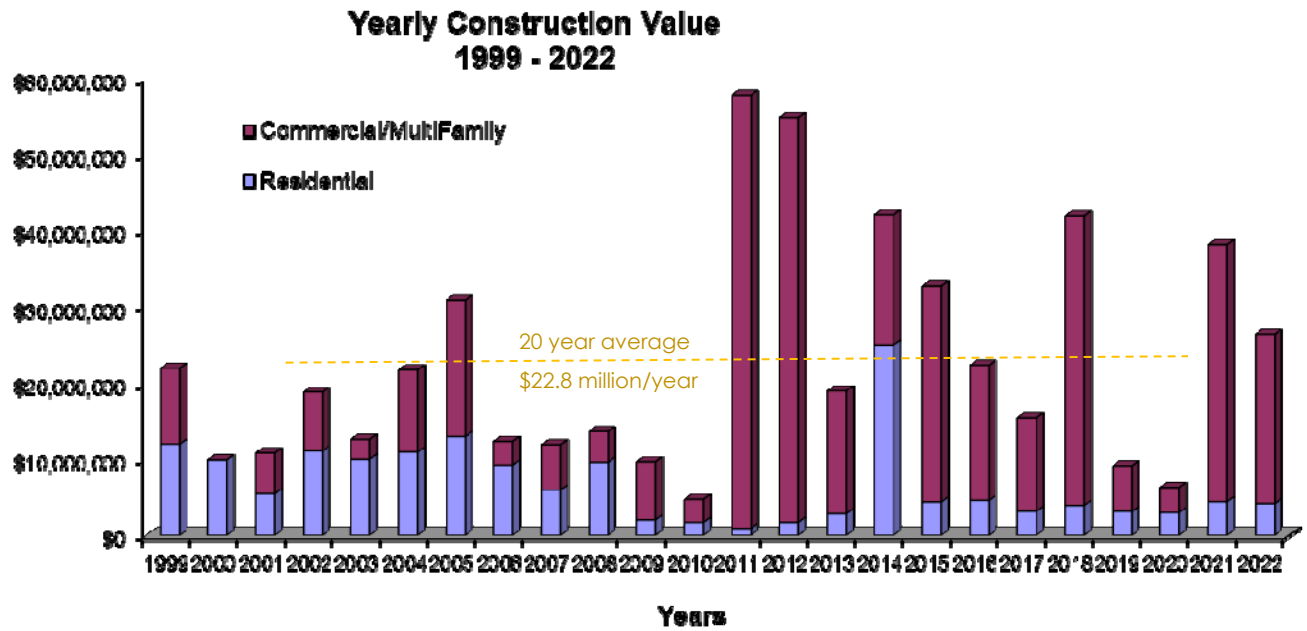
Beginning in 2022, and continuing through the first half of 2023, income tax receipts have showed steady growth and are on track to record back-to-back years surpassing prior year actuals and budget forecasts. 2023 is forecast to end the year with a 7% increase over 2022, which follows a 7% increase from 2021 to 2022. Inflation and supply chain pressures have kept prices relatively high so the buying power of those improved income tax revenues has been diminished. In 2023 the inflation trend line dipped below revenue growth so the City experienced net revenue growth for the first time in 4 years.

The growth in income tax revenues appears to be a result of upward wage pressures in a tight labor market, rather than a growth in new jobs. Large construction projects, including the new City Hall and new College of Business Administration building, have provided a welcome boost in contractor income taxes. The City is not immune to the effects of the tight labor market and as a result, City wages increases of 8% were negotiated for 2024 in order to keep pace with peer cities and attract and retain public employees.

Local Economic Investments

Between 2011 and 2015 the City's downtown redevelopment produced record setting investments. From 2016 to 2018 commercial and residential investments remained strong at or above pre-redevelopment investment levels. 2019 showed signs of a softening in the local construction market but it was the arrival of COVID in 2020 that pushed investment to their lowest levels in the last 20 years. However, 2021 produced an investment rebound, rising from \$6.3 million in 2020 to \$38 million. In 2022 construction value in new and existing structures remained higher than the 20-year average at \$26.3 million.

Following the 5th highest investment total in 2021, inflation and supply chain challenges had a slight chilling effect on construction investment in residential, multifamily, and commercial properties in 2022, returning investment totals to the 20-year average of \$22 million for 2022.



The resale housing market continued to show signs of strength as resale values climbed, housing supply tightened, and the time of market listings shortened. The student housing market remained steady at 80-95% occupancy rates following lows of 65-80% in the fall of 2020. By 2022, the chilling effect of COVID on business investment seemed to pass and empty retail spaces were refilling with new tenants, keeping Kent's retail vacancy rate one of the lowest in the region.

Kent State University (KSU) remains the City's largest employer, contributing 28.9% of total municipal income tax revenues in 2022. At 28.9%, Kent State proportional share of income tax receipts reached its lowest point in over 20 years, nearly 10% less than historic averages.

In 2022, Kent State University reported a 2.7% decrease in enrollment at the Kent campus, including a 4% decline in graduate student enrollment. COVID19 continued to present some challenges in student attraction, retention, living quarters, and remote learning. Across the 8 KSU campuses, total enrollment (preponderant enrollment) dropped by 6.8% to 33,209 students.

In 2022, Kent State University capital facilities work included the \$18 million expansion of the College of Aeronautics and Engineering and the \$72 million new College of Business Administration building,

COVID slowed new business openings in 2020-21, but 2022 had a number of business expansions, renovations, and openings -- including the expanded Davey Tree Corporate campus, Stained Glass and Metalwoods Creations, the Zephyr Pub patio renovation, the opening of Rocco's Cupcake Café, the Campus Market, Renewable Lubricants, Bar Lucci's, Milan Laser Hair Removal, and Branded in Kent. These new additions have continued to round out Kent's unique dining, retail and service industries that form the core of Kent's reputation as a regional destination.

The City created the Downtown Outdoor Refreshment Area (DORA) to great acclaim in 2020 which amplified Kent's unique dining and entertainment options. The DORA boundaries were expanded in 2021 and smaller versions of most of Kent's signature special events and festivals resumed in 2022 after taking a year off in 2020 due to mass gathering restrictions.

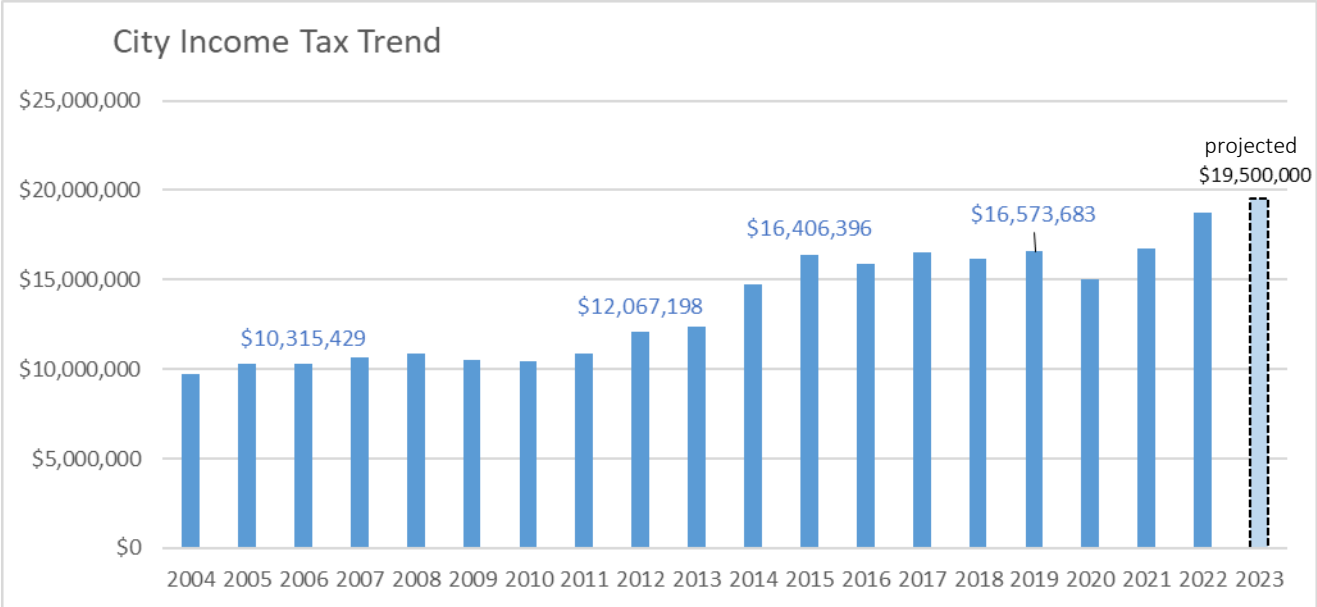
In 2022 the construction of the new City Administration building was underway, with the building expected to be fully enclosed by winter 2022, and ready for opening in the summer of 2024. Federal grant funding was also received for the East Main Street Improvement project which ensured the project construction for 2025.

City Financial Profile

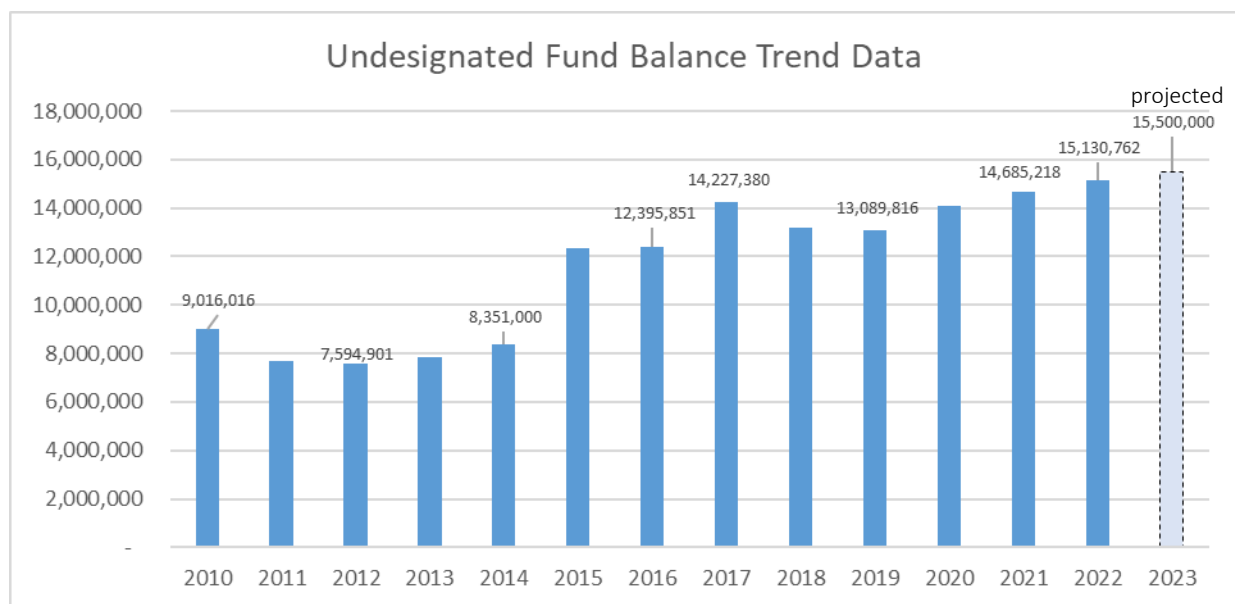
For year-end 2022, total City income tax collections were up 11% (\$1,715,965) while Kent State University's collections increased slightly by 1.01% (\$48,426) from 2021. Kent State's relatively flat line contributions were expected following an early retirement package that was offered in 2021 as part of Kent State's effort to reduce employee headcount and payroll obligations.

Overall, the improved tax collections reflected the expanded contributions from the City's business community following a decline in Kent State University income tax receipts. The labor market in Kent remains tight, with labor shortages limiting employment growth (particularly in the hospitality sector) but with rising inflation, wages have rebounded, contributing to net wage growth even though job counts remain the same or even below prior years due to the labor shortages.

By 2022, community events had returned and COVID health restrictions had been lifted, which seemed to enable the hardest hit hospitality, restaurant, and retail sectors to show signs of recovery although labor challenges remained. The manufacturing sector continued to make notable gains in their economic output in 2022 which helped offset the reduced pace of growth in the other sectors.



Leading up to 2017, the City's priority was to rebuild undesignated reserve balances. Beginning in 2018 the City began allocating portions of those reserve balances to provide supplemental funding for priority service and capital needs that had been deferred. As a result, the trend line (below) shows a peak in 2017 and slight decline through 2019 -- followed by increases resulting primarily from the extra pandemic funding and unexpected growth in income tax revenues in 2022 and 2023.



The 2023 end of year forecast anticipates an increase of \$370,000 in the undesignated fund balance.

A number of significant financial cautions accompany the proposed 2024 Budget.

- General Fund: Income taxes are the single most important factor to the City's financial solvency and while income tax revenues are rebounding, inflationary pressures on materials, supplies and wages are limiting any gains.
- Utility Funds: The availability of ARPA and new infrastructure stimulus funds in 2020 and 2021 provided relief to the sewer fund which was facing the prospect of double-digit rate increases and insolvency within a couple of years. Council addressed the immediate Water Fund needs in 2022 by authorizing a 9% rate increase. The rates for 2024 are proposed at a more normalized 3% for both funds.

The uncertain rate of inflation, and corresponding mounting pressures on wages, will impact all of the City's budgetary funds and will have our attention throughout 2024-25.

2024 Budget Strategy

The challenge for our organization is to prepare a budget for 2024 that recognizes our financial limitations without negatively impacting the organization's ability to serve the public now and in the future. We believe we've accomplished that objective through the combination of a strategically aligned Operating budget and Capital Plan.

The staff success in securing grant funds over the last 10 years has created a degree of financial flexibility not otherwise available to us, which when combined with our cash balances in the undesignated fund, have enabled us to bridge operating budget gaps. We look to continue to leverage partnerships and grants in 2024.

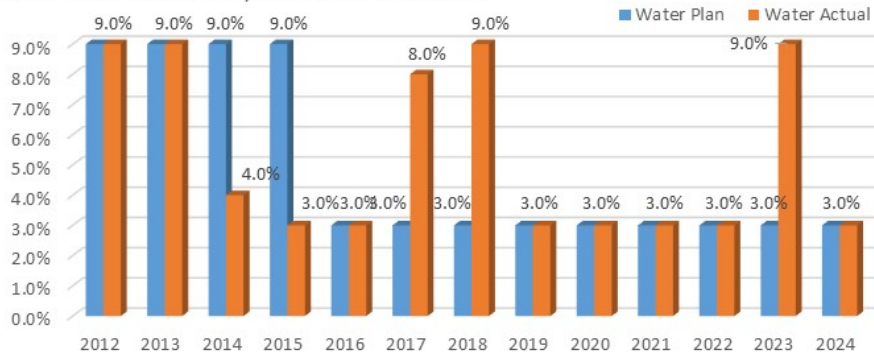
Utility Rate Plans

Council approved the multi-year rate stabilization plans for the water and sewer funds in 2011. The approved rate plans included 4 years of 9% rate increases to "catch-up" with deferred maintenance and capital costs, followed by 3% rate increases in the out years of the plan to keep pace with inflation.

For 2024 the staff has proposed a 3% water and sewer rate increase to stay on track with the rising rate of inflation (3.7% CPI September 2023).

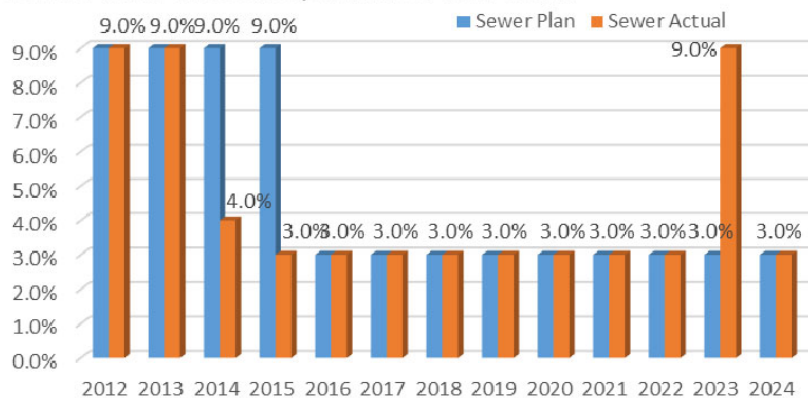
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<u>Water Actual</u>	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<u>Sewer Actual</u>	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%

Water Rate Increases, Planned vs. Actual



With the proposed 3% rate increases for 2024, the City's utility customers will be paying an average of \$.37 less per month, or roughly \$4.44 less per year than originally planned for 2024.

Sewer Rate Increases, Planned vs. Actual



Although our dependency on undesignated reserves has diminished, we remain committed to improving our productivity and staying vigilant with our efficiency and effectiveness. We are committed to maintaining what we consider financial “best practices”:

- We will track and forecast revenues and expenses utilizing historical and month-to-month trend analysis;
- We will monitor and work with our elected delegations to mitigate any legislative initiatives that could threaten our fiscal stability or impose more unfunded mandates on the City;
- We will research best practices in our industry and adopt productivity and cost savings measures wherever practical and affordable;
- We will collaborate and partner to lower our costs and take advantage of economies of scale;
- We will press for State and Federal funds for capital projects and available competitive grant processes.

Budgetary Assumptions

As noted, we have applied conservative budget principles to our draft 2024 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to grow modestly compared to the 2023 amended budgeted amount, and 2022 showed a notable growth from 2021, and continued growth into 2023.
- Local Government Funds will remain the same for 2024 or show a small growth compared to 2023, attributable to the City of Kent's allocation percentage of the Portage County entities in 2024.
- Kent-Franklin JEDD and Kent-Brimfield JEDD will show a net slight growth of projected revenues in 2024 compared to 2023.
- All authorized positions have been budgeted at actual salary expenses as of October 2023. The union contracts include a 2.25% pay increase.
- Revenues in Water and Sewer Funds will be adequate to cover for operating expenses and required capital needs for 2024 even after implementing rate increases of 3% in sewer and 3% in water.
- Employer Medicare (FICA) expenses calculated at 1.45% of salary.
- Workers' Compensation expenses calculated at 2.0% of salary.
- Employer OPERS expenses calculated at 14.0% of salary.
- Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively, although bills are being considered in the Ohio legislature to increase the police percentage.
- Employer Health Insurance expenses continue to be a concern, for 2024 this budget will increase from \$18,600 to \$19,500 per family for a total increase in City costs of about \$180,000.
- Sellback expenses for sick and vacation time is based on prior two years activity.
- Overtime expense projections were provided by each department.

Budgetary Objectives

The principle role of City Council in the budget adoption process is to ensure that the City's policy commitments are in alignment with budgetary allocations. The question for Council is have we appropriated the funds necessary in our budget to achieve our community priorities?

To that end, the budget is our investment plan for progress toward the vision we share for our community and for which Kent is proud to be known. We will look to partner with our citizen advisory boards, commissions, peer governments, and of course, the public to fulfill our strategic goals as noted below:

- Financial Health and Economic Development
"to be a prosperous and livable city for all citizens"
- Natural Resources
"to protect and promote the City's natural resources"
- Quality of Life
"to enhance lifestyle choices through physical and social environment"
- Community Safety
"to be an exceptionally safe city"
- Communities within the City
"to strengthen the quality and enhance the value of neighborhoods"
- City / University Synergy
"to expand collaborative opportunities that enrich the community experience"
- Governmental Performance
"to provide the best services at the lowest possible cost"

2024 Budget Numbers

The proposed 2024 budget looks to ensure critical spending where it is most needed and maintain cost containment practices in everything we do. Where staff requested budget increases we asked them to look for cuts to offset those increases as much as possible.

The staff exceeded that budget challenge and the recommended O&M costs for 2024 compared to the most recent 2023 revised budget reflects a \$276,923 decrease, or 2.6% overall decrease (\$10,594,000 vs. \$10,870,923). This does not include Fund 807 insurance costs.

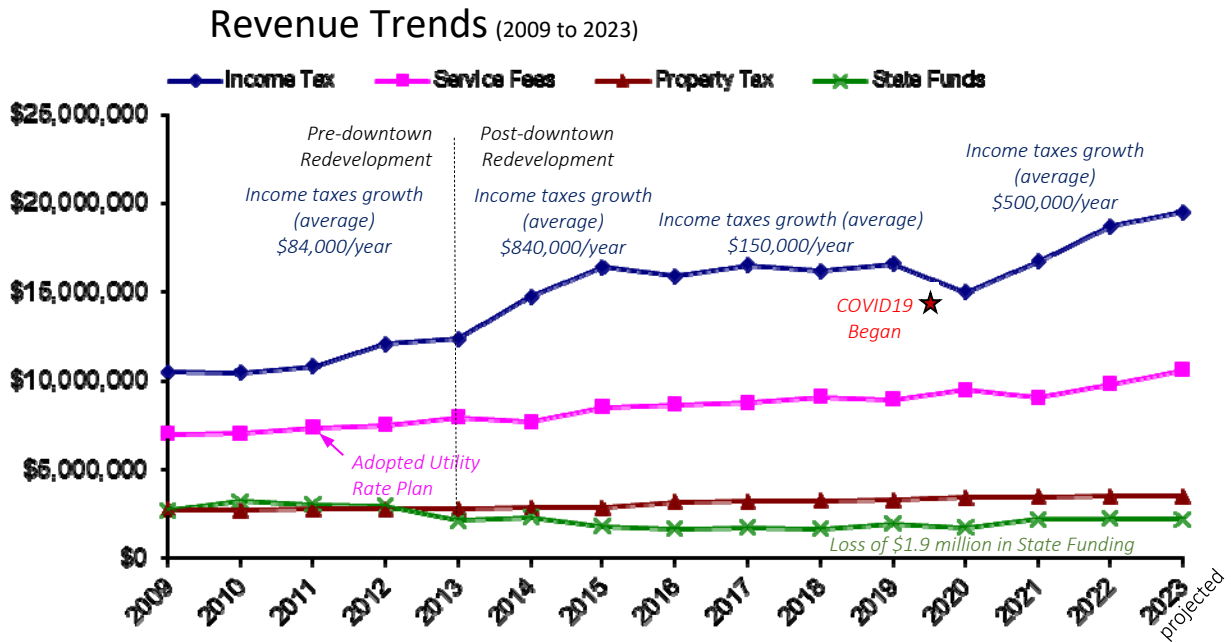
As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$77,000 per day to perform City services – with approximately 50% of those costs are attributed to Fire and Police functions.

The bargaining units' contracts for 2022-23 included a 2.25% wage increase while 2023-24 showed a significant wage recovery of 8% to keep pace with area cities' wages and compensation. That wage increase is expected to increase Operating costs about \$1,000,000 in 2023-24.

With increases in health insurance, salaries, and overtime, the total Personnel Costs for 2024 are projected to go up \$1,317,518 or 8.4% above 2023.

Every City department has legitimate new staffing needs but we had to prioritize wage increases for existing employees and defer many of the position needs until further revenue gains are achieved. On a limited basis, we've allocated funding for a few critical new positions, i.e., IT Technician, a new part-time Records Clerk in Police, a new janitorial position (after years of outsourced janitorial staff believes we can increase the quality for the same cost by bringing it in-house).

As noted in the chart below, most revenue categories had been flattening out (and in some cases declining) prior to the financial disruption created by COVID19. COVID19 hit income taxes the hardest due to job losses -- and with income taxes comprising roughly half of the City's total revenues, the recovery of those income tax losses in 2021 and growth in 2022 and 2023 has been critical to keeping pace with the recent historic rise in inflation.



In Closing

I am honored to work alongside our skilled Department Heads and City employees to implement our collective vision and I thank them for their hard work and dedication in the recent unprecedented times.

I would like to specifically acknowledge Rhonda Hall, Director of Finance and Budget, Brian Huff, City Controller, and the entire Finance Department team for the many hours required to produce a spending plan of this complexity and scope.

As the end of another fiscal year looms, I am grateful to you, our Council Members, for your many hours of service and dedication to our community.

I submit this budget believing that our efforts through the last decade to manage our resources conservatively, adopting best practices in our financial management, and cultivating an exceptional staff is the best preparation for whatever 2024 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2024 to keep Kent safe, strong, and a place we're all proud to call home.

Respectfully submitted,

Dave Ruller, Kent City Manager

CITY OF KENT, OHIO

2024 BUDGET ASSUMPTIONS AND NOTES

Operating Revenues

1. Operating Revenue categories reflect a modest level of positive growth overall.
 - a. Income Tax performance is expected to show modest growth compared to the 2023 amended budgeted amount.
 - b. Local Government Funds will remain stable for 2024 compared to 2023, attributable to changes imposed by the State, Kent-Franklin JEDD will show a small increase of projected revenues and remain slightly higher than 2023. Kent-Brimfield JEDD may show some increases in 2024.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2024 due to the adoption of a larger rate increases of 9% in 2023 and normal 3% increases in 2024 for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. There are significant upgrades needed at the water reclamation facility, and the City has utilized federal ARPA funds to fund much of these expenses.

Personnel Services Expenses

1. All authorized positions have been budgeted to include an allowance for base salary increases and allowance for steps and other wage increases.
2. Employer Medicare (FICA) expenses calculated at 1.45% of salary.
3. Workers' Compensation expenses calculated at 2.0% of salary.
4. Employer OPERS expenses calculated at 14.0% of salary.
5. Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively.
6. Employer Health Insurance expenses continue to increase; for 2024 we are increasing the budget from \$18,600 to \$19,500 for each full-time employee – net increase of \$900 per employee has a total budget impact of about \$180,000.
7. Overtime expense projections were provided by each department.

Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets showed small or no increases from 2023.
2. Insurance/Bonding – We are projecting significant increases on an overall citywide budget basis, and some reallocation of expenses to cost centers that have acquired new assets/asset replacements reflecting the additional costs of insuring those assets. Insurance has significantly increased the value of vehicles and buildings covered and therefore the related premiums.
3. Recommended O&M costs for 2024 compared to 2023 reflects a \$653,387 increase, or 6.6% (\$10,594,000 vs. \$9,940,613).

Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital) and projected total funding sources is <\$607,200>, which will be funded to the extent possible from P&R's remaining reserve fund balances.
2. The delta between Enterprise Funds (water, sewer, storm funds) projected total expenditures (including Capital), and funding sources per the latest capital plan and adding in reimbursements from the latest CAP plan is (\$1,243,084), which will be funded from Enterprise Fund reserve balances.



CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7210 *Travel and Training* - Includes any costs associated with travel by City employees on official business. Such charges may include costs for lodging, meals, common carrier fares, car rental, mileage allowance, tolls, parking charges, per diem allowances, phone calls and other incidental costs of traveling. Also included in this category would be training and professional development events for individual City personnel, including registration fees for meetings and conferences, and includes tuition for continuing education.
- 7250 *Auto Allowance* – Expenditures for vehicle allowances.
- 7280 *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) bid with multiple vendors and purchased in bulk by the City for use in its vehicles and power equipment. Vehicle and equipment supplies such as motor oil and tires are charged to line 7420, operating materials.
- 7310 *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.
- 7320 *Communications and Postage* - Services provided by businesses to assist in transmitting and receiving messages or information. Included in this category are such costs as postage, telephone usage and installation, fax transmission, post office box rental, radio equipment accessories, and express delivery charges.
- 7330 *Rents and Leases* - Expenditures for leasing or renting land, buildings or equipment for both temporary and long-term use by the City. This category includes vehicle rental for other than travel on official business and capital and operating lease agreement payments.
- 7340 *Professional Services* - Contracted services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of management consultants, architects, engineers, lawyers, auditors and physicians. Fees for banking services (e.g., safekeeping and trustee services, fiscal agency, account maintenance, etc.) are also included. Education and training services provided onsite (City facilities) by formal institutions (including State of Ohio) for groups of City personnel are recorded here.
- 7350 *Maintenance of Equipment and Facilities* - Expenditures for repair and maintenance services provided by outside persons or firms. Includes the cost of service, maintenance, overhaul, part replacement or rework of any City equipment (including computer equipment) or facility. Annual maintenance contracts and agreements are charged here.
- 7360 *Insurance and Bonding* - Expenditures for all types of insurance including, property, automobile, general liability and employee fidelity are charged here. Insurance related to employee benefits (e.g., health and life insurance) are not recorded here.

CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7370 *Printing, Photocopying and Advertising* - Costs of printing, reproduction, microfilming, photographing, blueprinting, and binding are recorded in this category. Custom form design and printing charges are also included here. Publication of announcements, official notices and legal ads in professional publications, newspapers and periodicals or broadcast over radio and television are charged to this account.
- 7380 *Criminal Apprehension* - Expenditures related to so-called "sting operations" conducted by the City's Police Department. The purpose of these operations is to apprehend and prosecute persons involved in illegal activities.
- 7390 *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional membership dues, software license agreements, internet service, and solid waste removal.
- 7410 *Office Supplies* - Expenditures for the purchase of office supplies including, but not limited to, pencils, pens, erasers, paper clips, staples, ribbons, tape, notepads, rubber bands, calendars, and copy paper from vendors with the best pricing.
- 7420 *Operating Materials* - Purchases of materials used in the fulfillment of departmental operations are recorded in this account. Examples of such items include cleaning supplies, chemicals, drugs and medicines, lab supplies, road salt and cinders, food, motor oil, tires, lubricants, gravel, lumber, sand and hardware. Subscriptions to newspapers and periodicals are also included in this classification.
- 7430 *Salt* – Purchases of salt for snow and ice remediation for the Central Maintenance Department
- 7440 *Small Tools and Minor Equipment* - Purchases of tools and equipment costing less than \$2,500 are recorded in this account. Items may include hammers, saws, wrenches, garden tools, small power tools, rakes, shovels and computers. Tool and equipment items costing more than \$2,500 are charged to line 7630, capital equipment.
- 7450 *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.
- 7460 *Prisoner Sustenance* - Costs related to the physical needs of prisoners housed in the City jail. Items purchased from this account may include meals, toiletries and medicines.
- 7480 *Fees Remitted to the State* - Fees mandated by the Ohio Revised Code and collected by the City which must periodically be remitted to the State.
- 7560 *Social Service* – Expenditures for nonprofit entities that provide needed social services for low-income persons, including homeless services, employment training services, information and referral services, legal aid services, case management services, minor home repair and exterior yard clean-up services and other related supportive service programs.

CITY OF KENT, OHIO
ELECTED AND APPOINTED OFFICIALS

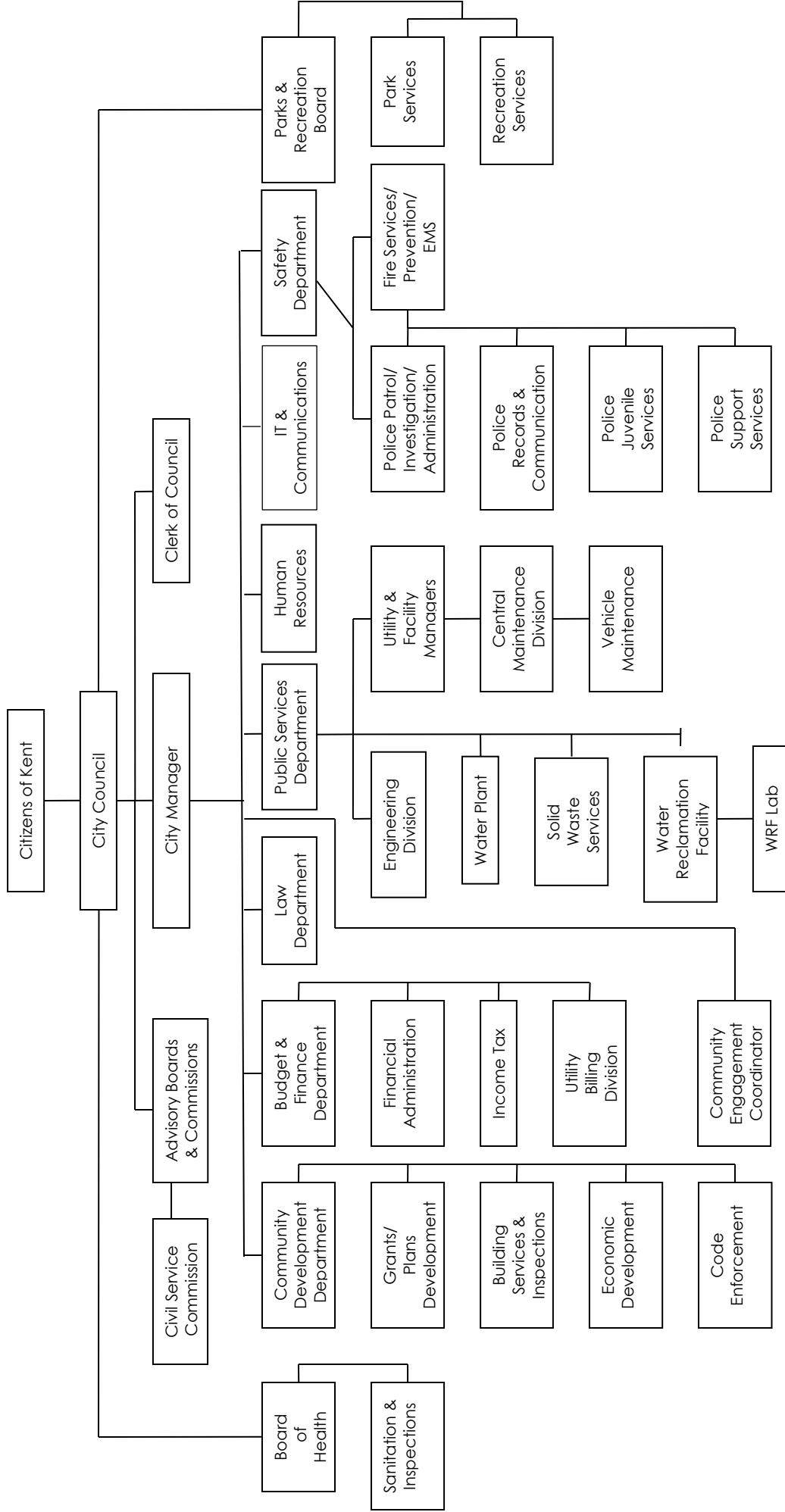
ELECTED OFFICIALS

Jerry T. Fiala	Mayor/Council President
Garret M. Ferrara	Councilmember – Ward 1
Jack E. Amrhein	Councilmember – Ward 2
Robin G. Turner	Councilmember – Ward 3
John M. Kuhar	Councilmember – Ward 4
Heidi L. Shaffer Bish	Councilmember – Ward 5
Tracy A. Wallach	Councilmember – Ward 6
Michael A. DeLeone	Councilmember at Large
Roger B. Sidoti	Councilmember at Large
Gwen Rosenberg	Councilmember at Large

APPOINTED OFFICIALS

David A. Ruller	City Manager
Hope Jones	Law Director
Rhonda C. Hall, CPA	Director of Budget and Finance
Melanie A. Baker	Service Director
Joan Seidel	Health Commissioner
Bridget O. Susel	Community Development Director
Angela Manley	Parks and Recreation Director
Nicholas Shearer	Police Chief
William Myers	Fire Chief

City of Kent, Ohio Organizational Chart



CITY OF KENT, OHIO

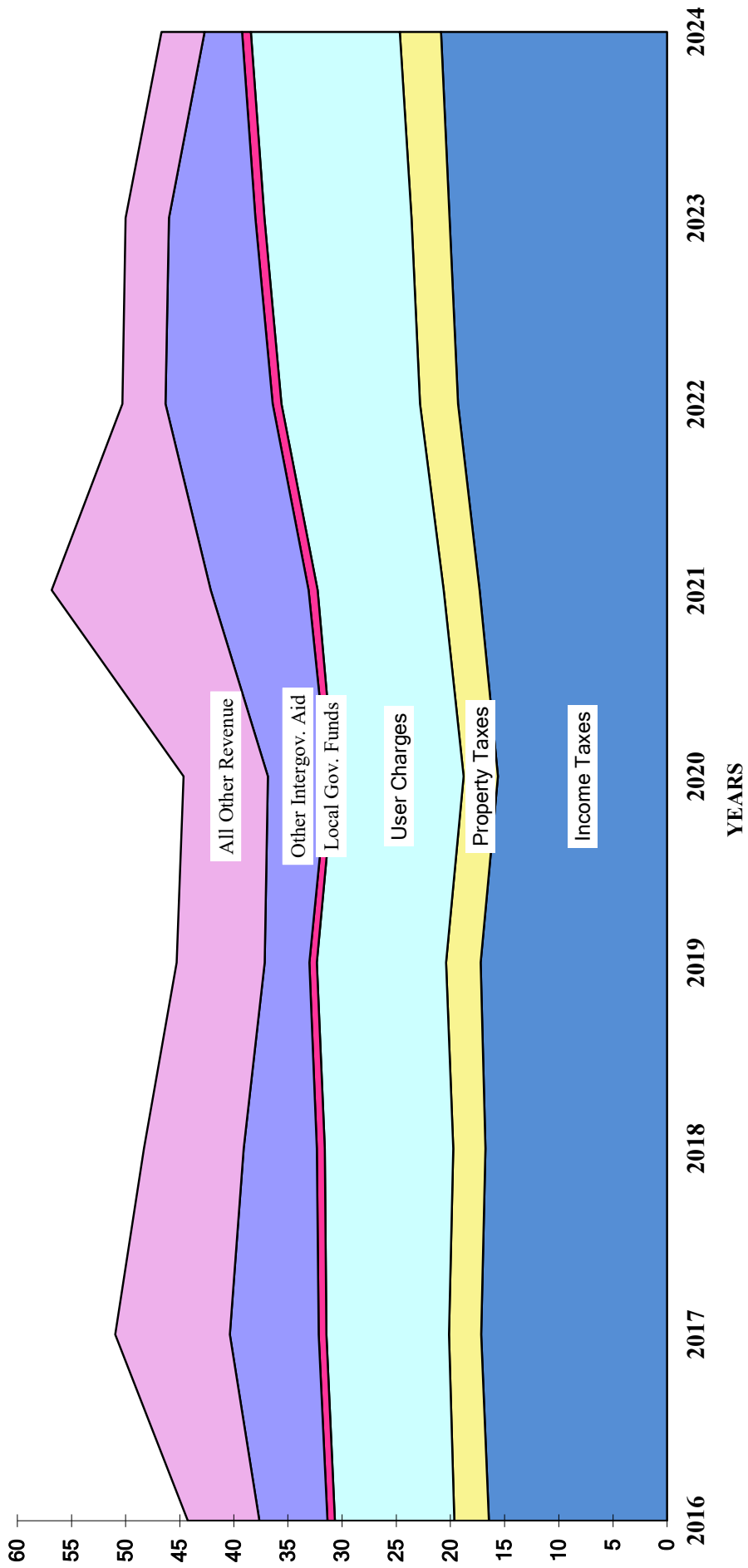
2024 RECOMMENDED BUDGET

OVERVIEW

**CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON**

CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 REVISED BUDGET	2024 RECOMMEND BUDGET
TAXES				
Income Tax	\$ 16,732,255	\$ 18,726,598	\$ 19,500,000	\$ 20,200,000
Brimfield-Kent JEDD	128,228	162,331	160,000	200,000
Kent-Franklin JEDD	465,672	436,417	450,000	476,000
Property Taxes	3,303,094	3,508,284	3,500,000	3,800,000
PILOTs from the TIF	453,750	437,753	430,000	435,000
Motor Vehicle License Tax	251,633	269,069	280,000	280,000
Lodging Tax	84,765	184,641	180,000	180,000
Cable TV Franchise Tax	179,872	176,013	175,000	175,000
Subtotal Taxes	21,599,269	23,901,106	24,675,000	25,746,000
USER CHARGES				
Sewer	4,016,199	4,375,594	4,800,000	4,900,000
Water	3,747,969	4,056,338	4,450,000	4,500,000
Solid Waste	387,378	375,872	380,000	380,000
Storm Water Drainage	982,910	994,661	990,000	990,000
Intergovernmental (Franklin/Sugar Bush EMS)	658,911	977,921	990,000	1,020,000
Recreation	641,059	683,718	670,000	670,000
Other (Primarily EMS and Parking Meters)	1,223,701	1,313,366	1,300,000	1,300,000
Subtotal User Charges	11,658,127	12,777,470	13,580,000	13,760,000
FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)				
Community Development Block Grant(s)	700,624	140,752	306,220	306,220
CARES/COVID Grant and ARPA	3,768,443	3,755,141	-	-
Fire/Police Dept. Grants FEMA etc.	-	594,539	-	-
Misc. grants and subsidies (non-health grants)	40,053	3,071	-	-
State Health Subsidy/Medicaid and other health grants	101,646	143,518	150,000	150,000
NOPEC Energy Conservation Grant	-	-	250,000	69,720
Summit Street Traffic Signal (ODOT & KSU and OPWC)	167,404	16,747	-	-
Annual Sidewalk/Street Program (AMATS/ODOT)	206,242	-	-	-
East Main Street Area Improvements	391,984	593,613	2,454,445	270,000
Final Clarifiers - Wastewater Plant	21,885	85,635	434,930	-
CHIP grant	105,318	144,682	150,000	150,000
Sunrise Bridget Rehabilitation	-	-	-	612,297
Primary Clarifier #1 Rehabilitation	-	-	-	380,000
Main/South Water Street Resurfacing	-	580,679	-	-
Miller/Harvey/Steel Storm Improvement	460,692	138,489	-	-
North Water Street Improvements	642,899	11,470	-	-
Hike & Bike/Clean Ohio Trails or other parks grants	843,041	-	-	-
Inter Fund Transfer - Fire Vehicle Replacement	350,000	350,000	200,000	450,000
SW Sanitary Pump Station	-	-	100,000	-
Majors/Stinaff/Cuyahoga Waterline	-	-	395,000	-
SR 59	-	226,440	729,674	-
Digester Heat Exchangers	-	-	1,167,000	-
N. Mantua Street Improvements	-	-	400,000	-
Portage Mill Race Segment	-	-	200,000	-
OEPA Loan and Grants - SW Sanitary Pump Station	275,976	2,039,120	-	-
Subtotal (Restricted) Federal, State and Local Aid	8,076,207	8,823,896	6,937,269	2,388,237
ALL OTHER FEDERAL, STATE AND LOCAL AID				
Local Government Fund (State)	818,361	815,887	815,000	815,000
Shared Taxes and Fees	1,388,915	1,417,409	1,400,000	1,400,000
Subtotal Federal, State and Local Aid	2,207,276	2,233,296	2,215,000	2,215,000
INTEREST EARNINGS				
	405,866	773,265	1,100,000	800,000
FINES AND FORFEITURES				
	322,065	342,845	32,000	320,000
PERMITS, LICENSES, INSPECTIONS				
	566,425	559,546	550,000	550,000
ALL OTHER REVENUE				
Bond/Note/Loan (Issue II) Proceeds	9,865,530	-	-	-
Rents (City property & cell phone towers)	49,383	52,126	45,000	45,000
Tap-in Fees	134,636	19,513	30,000	30,000
Special Assessments	209,039	127,615	125,000	125,000
Miscellaneous	1,731,812	682,284	700,000	700,000
Subtotal All Other Revenue	11,990,400	881,538	900,000	900,000
TOTAL ALL REVENUE	\$ 56,825,635	\$ 50,292,962	\$ 49,989,269	\$ 46,679,237

2024 BUDGET - REVENUE CATEGORY COMPARISON



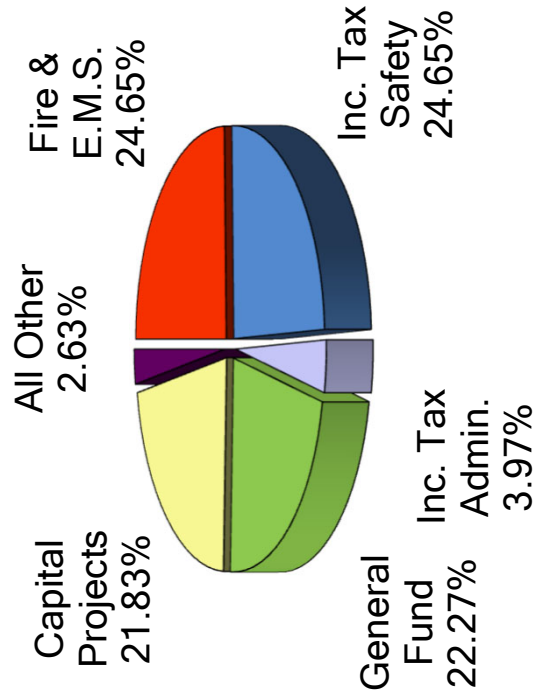
MILLIONS OF DOLLARS

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

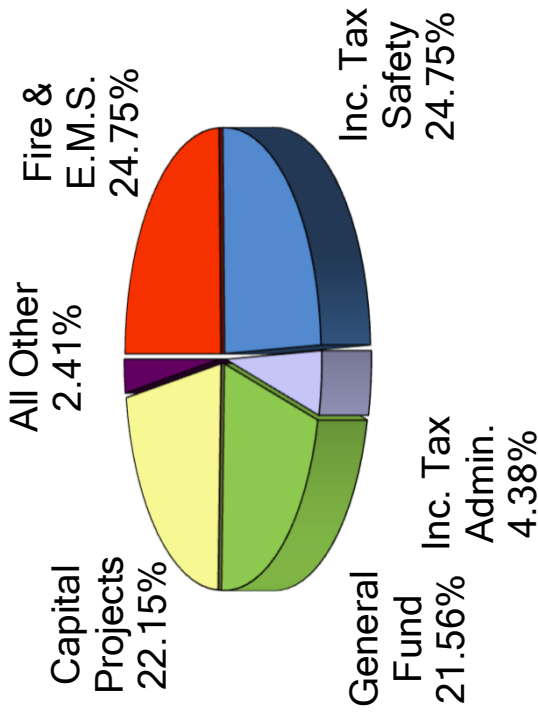
USE	2021 ACTUAL	2022 ACTUAL	2023 APPROVED BUDGET	2024 RECOMMEND BUDGET
Street Construction				
Maintenance & Repair Fund	\$ 600,000	\$ 500,000	\$ 400,000	\$ 400,000
Capital Projects	2,840,087	2,977,460	3,526,164	3,902,770
New Police Station	1,854,946	1,792,730	1,992,182	2,180,485
Fire & Emergency				
Medical Service Fund	3,368,793	3,585,560	3,984,364	4,360,970
Income Tax Safety Fund	3,368,793	3,585,460	3,984,364	4,360,970
General Fund	3,600,000	3,600,000	3,600,000	3,800,000
Income Tax Administration	549,995	623,684	642,260	810,125
Health Insurance Fund	-	-	-	-
Managed Reserve	25,540	25,540	25,540	25,540
Debt Service fund	-	-	-	-
Totals	\$ 16,208,154	\$ 16,690,434	\$ 18,154,874	\$ 19,840,860
Less Police Facility (P.F. not reflected in graph)	1,854,946	1,792,730	1,992,182	2,180,485
Total (less Police Facility)	\$ 14,353,208	\$ 14,897,704	\$ 16,162,692	\$ 17,660,375

USE OF MUNICIPAL INCOME TAX DOLLARS

2023 APPROVED



2024 RECOMMENDED

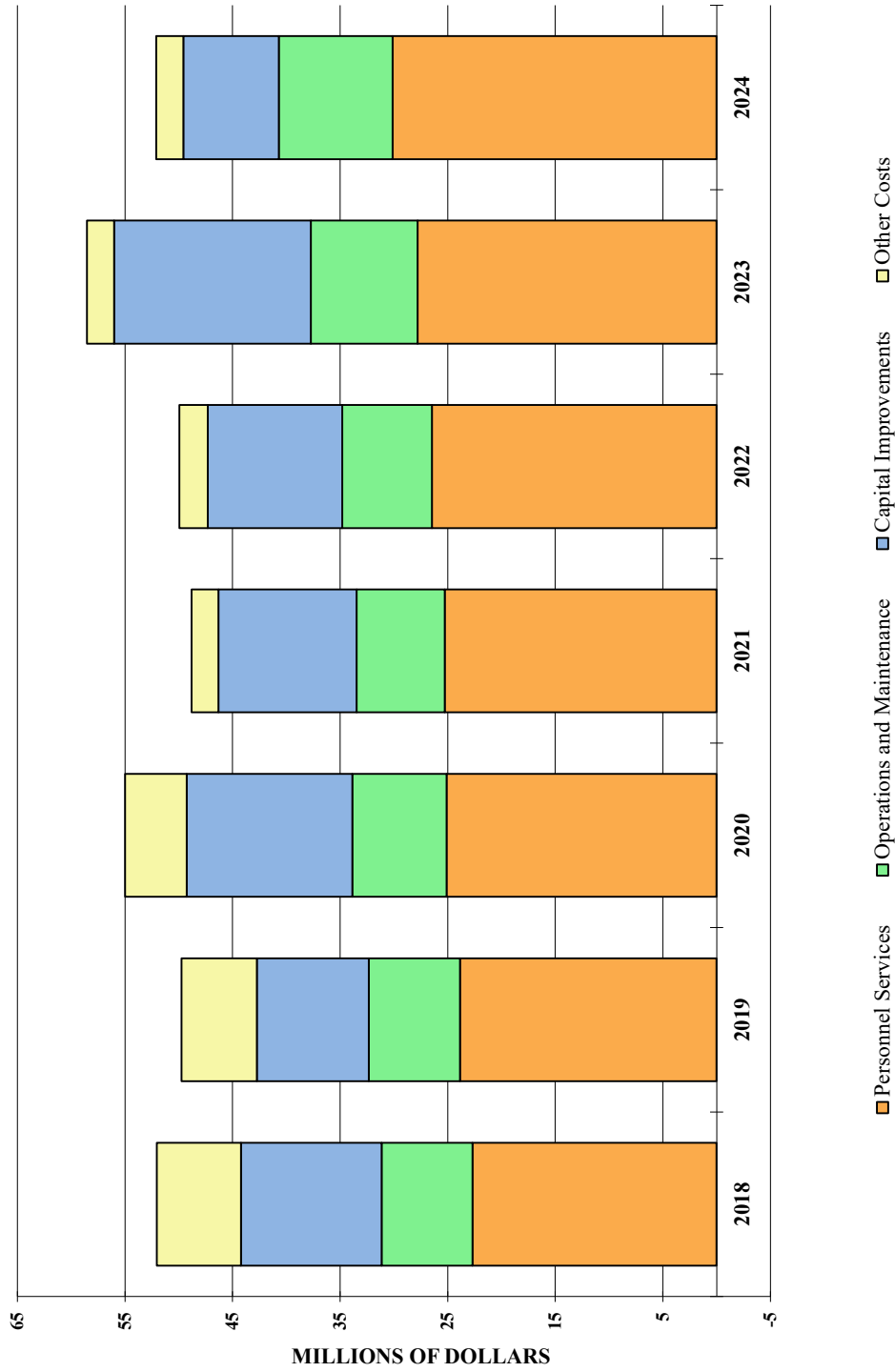


*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
SUMMARY & COMPARISON OF MAJOR BUDGET TYPES

FUND	PERSONNEL SERVICES		OPERATIONS & MAINT.		CAPITAL		RESERVE & DEBT		CONTR	TOTALS
General Fund	\$	4,477,645	\$	2,885,614	\$	20,000	\$	-	\$ 100,000	\$ 7,483,259
West Side Fire		332,460		37,200		-		-	-	369,660
SCM&R		1,375,400		1,141,965		-		-	25,000	2,542,365
State Highway		-		87,200		-		-	-	87,200
Parks and Recreation		1,563,700		701,850		224,000		-	-	2,489,550
Food Service		127,785		24,340		7,500		-	-	159,625
Income Tax		146,525		663,600		-		25,540	-	835,665
Revolving Housing		178,695		21,270		6,300		-	-	206,265
State & Local Forfeits		-		-		-		-	-	-
Drug Law Enforcement		-		15,000		-		-	-	15,000
Enforcement and Education		-		11,000		-		-	-	11,000
Income Tax Safety		8,722,965		801,740		-		-	-	9,524,705
Law Enforcement Trust		-		-		-		-	-	-
CDBG Grants		1,685		199,300		-		-	-	200,985
Fire and EMS		6,282,490		847,370		814,600		-	-	7,944,460
Swimming Pool Inspections		10,460		-		1,200		-	-	11,660
CHIP Grant		-		155,000		-		-	-	155,000
ARPA Fund		-		-		-		-	-	-
Water		2,591,929		1,323,643		1,714,000		106,545	50,000	5,786,117
Sewer		2,427,539		1,093,568		1,284,600		363,285	50,000	5,218,992
Utility Billing		-		98,400		-		-	-	98,400
Solid Waste		470,618		217,290		129,000		-	-	816,908
Storm Water Drainage		726,226		141,650		170,000		13,350	-	1,051,226
Water Guarantee Deposits		-		1,000		-		-	-	1,000
Capital Projects		338,969		-		4,484,000		523,280	25,000	5,371,249
Downtown Dev.-MPITIE		-		-		-		435,905	-	435,905
Police Pension		160,000		-		-		-	-	160,000
Fire Pension		160,000		-		-		-	-	160,000
EDA RLF		20,000		60,000		-		-	-	80,000
Police Facility Fund		-		66,000		-		811,250	-	877,250
TOTALS 2024	\$	30,115,091	8.4%	\$ 10,594,000	6.6%	\$ 8,855,200	\$ 2,279,155	\$ 250,000	\$ 52,093,446	
TOTALS 2023	\$	27,786,691	5.0%	\$ 9,940,613	19.1%	\$ 18,274,600	\$ 2,277,176	\$ 250,000	\$ 58,529,080	
TOTALS 2022	\$	26,469,173	4.8%	\$ 8,343,168	1.7%	\$ 12,507,270	\$ 2,364,190	\$ 250,000	\$ 49,933,801	
TOTALS 2021	\$	25,268,046	0.6%	\$ 8,201,544	-6.4%	\$ 12,840,070	\$ 2,263,464	\$ 250,000	\$ 48,823,124	
TOTALS 2020	\$	25,113,244	5.2%	\$ 8,759,693	3.3%	\$ 15,387,565	\$ 5,472,276	\$ 250,000	\$ 54,982,778	
TOTALS 2019	\$	23,864,784	5.2%	\$ 8,477,557	0.3%	\$ 10,403,900	\$ 6,750,163	\$ 250,000	\$ 49,746,404	
TOTALS 2018	\$	22,694,704	1.0%	\$ 8,453,193	-3.3%	\$ 13,070,619	\$ 7,584,525	\$ 250,000	\$ 52,053,041	
TOTALS 2017	\$	22,469,474	6.8%	\$ 8,740,792	3.0%	\$ 9,925,153	\$ 4,540,120	\$ 250,000	\$ 45,925,539	
TOTALS 2016	\$	21,030,974	3.2%	\$ 8,487,265	4.7%	\$ 19,801,100	\$ 4,891,290	\$ 250,000	\$ 54,460,629	
TOTALS 2015	\$	20,371,316	3.7%	\$ 7,917,267	3.0%	\$ 24,999,600	\$ 6,105,037	\$ 250,000	\$ 59,643,220	
TOTALS 2014	\$	19,649,725	2.5%	\$ 7,685,933	0.6%	\$ 4,427,000	\$ 6,072,196	\$ 250,000	\$ 38,084,854	
TOTALS 2013	\$	19,176,659	-0.3%	\$ 7,639,195	-3.1%	\$ 8,030,491	\$ 11,619,641	\$ 250,000	\$ 46,715,986	

2024 - COMPARISON OF MAJOR BUDGET TYPES

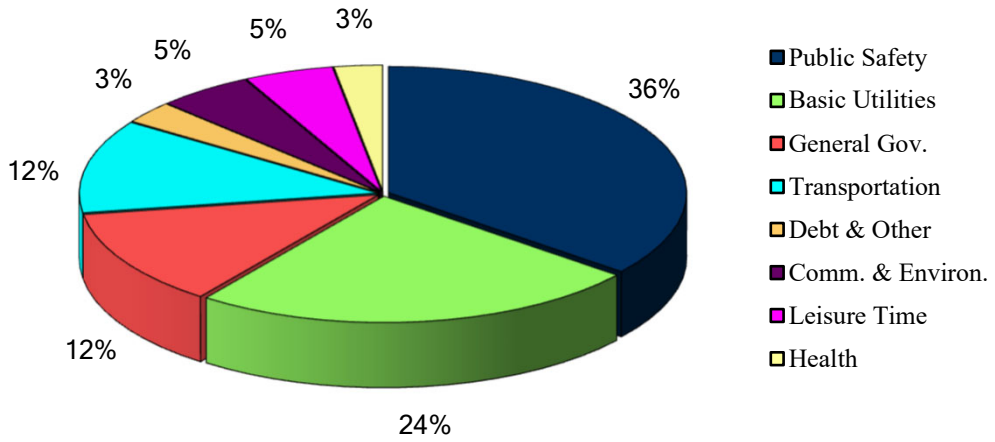


CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS

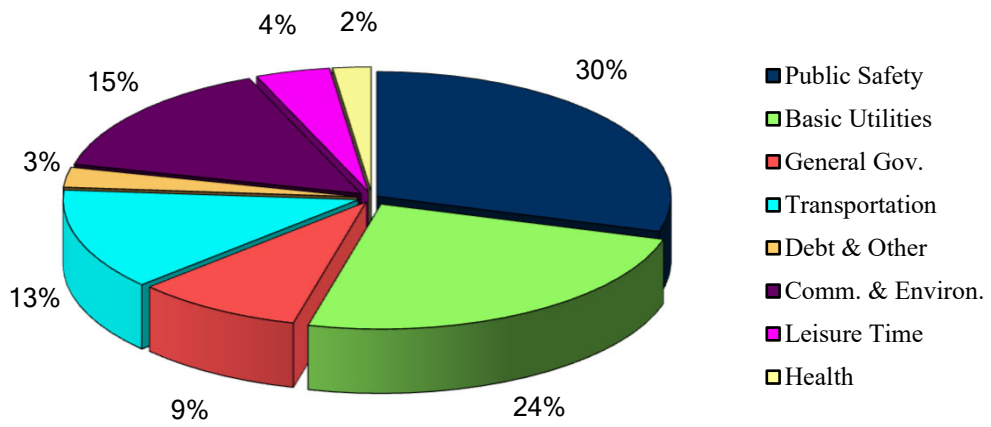
<u>PROGRAM AREA</u>	<u>2020 APPROVED</u>	<u>2021 APPROVED</u>	<u>2022 APPROVED</u>	<u>2023 APPROVED</u>	<u>2024 RECOMMEND</u>
Basic Utilities	\$ 9,980,558	\$ 14,710,625	\$ 11,144,755	\$ 13,810,062	\$ 12,388,463
Public Safety	14,797,972	15,331,014	15,272,740	16,830,033	18,289,825
Police Facility	3,141,500	901,095	1,506,609	1,516,000	877,250
Transportation	7,539,944	5,286,888	7,739,289	7,462,023	6,106,565
General Government	11,300,754	4,422,145	4,763,812	5,105,410	6,228,848
Debt Service	2,394,776	1,444,369	1,556,581	1,462,176	1,467,905
Community and Environment	2,255,744	2,350,604	4,281,183	8,566,541	2,646,210
Leisure Time Activities	2,368,114	3,182,742	2,287,422	2,327,540	2,489,550
Health Services	952,416	942,642	1,100,410	1,198,295	1,347,830
Contingency - Operating	250,000	250,000	250,000	250,000	250,000
Non-Departmental	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Totals	\$ 54,982,778	\$ 48,823,124	\$ 49,903,801	\$ 58,529,080	\$ 52,093,446
Less Police Facility (P.F. not reflected in graph)	<u>3,141,500</u>	<u>901,095</u>	<u>1,506,609</u>	<u>1,516,000</u>	<u>877,250</u>
Total (less Police Facility)	<u>\$ 51,841,278</u>	<u>\$ 47,922,029</u>	<u>\$ 48,397,192</u>	<u>\$ 57,013,080</u>	<u>\$ 51,216,196</u>

PROGRAM AREA COMPARISON

2024 RECOMMENDED



2023 APPROVED







General Government

<u>FUNDING BY PROGRAM AREA</u>	<u>2024 RECOMMEND</u>
GENERAL GOVERNMENT	
General Government	
City Council	\$ 239,800
Mayor	16,890
Community Support	106,000
City Manager	461,200
Human Resources	145,531
Civil Service	68,450
Law	491,390
Financial Administration	653,955
Income Tax Administration	810,125
Service Administration	589,709
Engineering	431,220
Miscellaneous and Sundry	457,250
Information Technology	724,669
Community Engagement	111,690
SUBTOTAL	5,307,879
Capital Projects	
Service Admin. Support	45,000
Engineering Admin. Support	370,969
New City Hall Facility	150,000
Information Technology	355,000
SUBTOTAL	920,969
Subtotal General Government	6,228,848
Basic Utility Services	
Human Resources Support	40,044
Financial Admin. Support	435,349
Service Admin. Support	413,160
Engineering Admin. Support	774,692
IT Support	336,641
Subtotal Basic Utility Services	1,999,886
TOTAL	\$ 8,228,734

General Fund
 General Government
 City Council

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 171,764	\$ 179,905	\$ 193,420
Operation and Maintenance	26,584	39,505	46,380
Capital Outlay	-	-	-
Total	\$ 198,348	\$ 219,410	\$ 239,800
Funding by Source			
General	\$ 198,348	\$ 219,410	\$ 239,800
Total	\$ 198,348	\$ 219,410	\$ 239,800
Total Positions	10	10	10

Program Description:

The City Council serves as the legislative and policy-making body for the City of Kent. Proposed policies are considered by one of five standing committees and are officially adopted by the Council. The Clerk of Council, appointed by and reporting to City Council, is included in this cost center and is the full time professional responsible for maintaining the City’s official record of all Council activities along with numerous other related duties.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of operations and maintenance of \$6,875 or 17.40% compared to the 2023 budget.

General Fund
 General Government
 City Council

Account Number(s)

001.08.570.701.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 131,055	\$ 136,600	\$ 147,526
7004 Retirement (PERS)	18,326	19,124	20,654
7005 Medicare	1,883	1,981	2,140
7006 Health Insurance	18,300	18,600	19,500
7009 Unemployment & Workers' Comp	2,200	3,600	3,600
Total Personnel Services	171,764	179,905	193,420
7210 Travel & Training	1,429	2,500	5,400
7320 Communications/Postage	1,681	1,750	2,000
7340 Professional Services	6,748	6,000	8,000
7350 Maintenance of Equipment & Facility	140	-	-
7360 Insurance & Bonding	218	325	250
7370 Printing, Photocopy, Advertising	2,573	4,000	4,000
7390 Misc. Contractual Service	13,175	23,530	23,530
7410 Office Supplies	325	700	1,500
7420 Operating Materials	295	500	1,500
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	26,584	39,505	46,380
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 198,348	\$ 219,410	\$ 239,800

General Fund
 General Government
 Mayor

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 13,277	\$ 13,487	\$ 13,490
Operation and Maintenance	2,054	3,110	3,400
Capital Outlay	-	-	-
Total	\$ 15,331	\$ 16,597	\$ 16,890
Funding by Source General	\$ 15,331	\$ 16,597	\$ 16,890
Total	\$ 15,331	\$ 16,597	\$ 16,890
Total Positions	1	1	1

Program Description:

This budget division is used to account for the expenditures relating to the office of the Mayor. The Mayor is elected by the voters and serves in a ceremonial capacity. This position also serves as President of Council and convenes all regular Council meetings, Council committee meetings, public hearings, Council work sessions, and special meetings of Kent's governing board.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$290 or 9.32%, compared to the 2023 budget.

General Fund
 General Government
 Mayor

Account Number(s)

001.08.570.702.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 11,500	\$ 11,500	\$ 11,500
7004 Retirement (PERS)	1,610	1,610	1,610
7005 Medicare	167	167	170
7009 Unemployment & Workers' Comp	-	210	210
Total Personnel Services	13,277	13,487	13,490
7210 Travel & Training	80	1,000	1,000
7320 Communications/Postage	171	1,000	1,000
7340 Professional Services	-	100	100
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	540	210	500
7410 Office Supplies	891	100	100
7420 Operating Materials	372	500	500
Total Operation & Maintenance	2,054	3,110	3,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 15,331	\$ 16,597	\$ 16,890

General Fund
 General Government
 Community Support

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	63,060	106,000	106,000
Capital Outlay	-	-	-
Total	\$ 63,060	\$ 106,000	\$ 106,000
Funding by Source			
General	\$ 63,060	\$ 106,000	\$ 106,000
Total	\$ 63,060	\$ 106,000	\$ 106,000
Total Positions	0	0	0

Program Description:

This cost center has been created to account for City Council’s support of activities, events and programs for the general benefit of the community including the Kent Central Gateway Parking Deck. This cost center includes, but is not limited to: funds for a downtown festival, maintenance of the City’s website, gas, the required sharing of bed tax paid to Destination Kent, and funds for unexpected requests that come before Council.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a zero percent increase, compared to the 2023 budget.

General Fund
 General Government
 Community Support

Account Number(s)

001.08.570.703.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7330 Rents & Leases	\$ -	\$ 30,000	\$ 30,000
7390 Misc. Contractual Service	16,900	31,000	31,000
7780 Bed Tax Shared	46,160	45,000	45,000
Total Operation & Maintenance	63,060	106,000	106,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 63,060	\$ 106,000	\$ 106,000

General Fund
 General Government
 City Manager

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 365,929	\$ 356,164	\$ 407,400
Operation and Maintenance	52,434	53,965	53,800
Capital Outlay	-	-	-
Total	\$ 418,363	\$ 410,129	\$ 461,200
Funding by Source			
General	\$ 418,363	\$ 410,129	\$ 461,200
Total	\$ 418,363	\$ 410,129	\$ 461,200
Total Positions	2	2	2

Program Description:

The City Manager is the Chief Executive Officer for the City organization serving the residents, businesses and students of the Kent community. The City Manager's Office provides centralized direction and leadership for the effective administration and operations of all municipal services for the City as directed by the City Council and serves as the focal point for the management of the City staff. The City Manager's Office is responsible for leading the City's organizational priorities in adherence with the policy goals and objectives established by the City Council while employing such managerial techniques as needed to assure efficient and effective utilization of the City's resources.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a minor percent decrease, compared to the 2023 budget.

General Fund
 General Government
 City Manager

Account Number(s)

001.09.570.704.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 278,829	\$ 267,111	\$ 310,170
7004 Retirement (PERS)	38,849	37,474	43,220
7005 Medicare	4,051	3,879	4,510
7006 Health Insurance	36,600	37,200	39,000
7008 Overtime	-	300	300
7009 Unemployment & Workers' Comp	4,000	6,600	6,600
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	365,929	356,164	407,400
7210 Travel & Training	-	500	500
7320 Communications/Postage	2,064	4,000	2,500
7340 Professional Services	3,143	4,500	4,000
7350 Maintenance of Equipment & Facility	2,648	1,500	1,500
7360 Insurance & Bonding	449	425	300
7370 Printing, Photocopy, Advertising	1,251	1,400	1,400
7390 Misc. Contractual Service	42,460	40,540	42,500
7410 Office Supplies	314	500	500
7420 Operating Materials	105	200	200
7440 Small Tools/Minor Equipment	-	400	400
Total Operation & Maintenance	52,434	53,965	53,800
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 418,363	\$ 410,129	\$ 461,200

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 141,832	\$ 149,062	\$ 160,160
Operation and Maintenance	12,406	16,787	25,415
Capital Outlay	-	-	-
Total	\$ 154,238	\$ 165,849	\$ 185,575
Funding by Source			
General	\$ 118,969	\$ 128,585	\$ 145,531
Water	14,108	14,903	16,013
Sewer	12,697	13,403	14,403
Solid Waste	4,232	4,479	4,814
Storm	4,232	4,479	4,814
Total	\$ 154,238	\$ 165,849	\$ 185,575
Total Positions	1	1	1

Program Description:

HR accounts for the administration of the employee health care plan, the Employee Assistance Program (EAP), the drug and alcohol testing program (DOT), pre-employment hiring activities, serves as the administration's liaison to the Civil Service Commission, and monitors compliance with equal employment opportunity policies, the family medical leave requirements, sexual harassment regulation, accommodating disabled workers under the Americans with Disabilities Act (ADA), the Fair Labor Standards Act (FLSA), workplace safety standards under OSHA, annual filing of the EEOC report, and Public Records law as it pertains to personnel files. HR also coordinates employment related disputes and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$8,628 or 51.40% as compared to the 2023 budget.

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 107,290	\$ 110,366	\$ 119,197
7004 Retirement (PERS)	13,950	15,454	16,693
7005 Medicare	1,492	1,602	1,730
7006 Health Insurance	18,300	18,600	19,500
7009 Unemployment & Workers' Comp	800	3,040	3,040
Total Personnel Services	<u>141,832</u>	<u>149,062</u>	<u>160,160</u>
7210 Travel & Training	306	700	700
7320 Communications/Postage	406	300	300
7340 Professional Services	8,183	10,697	16,700
7350 Maint of Equip & Facility	632	1,800	1,800
7360 Insurance & Bonding	218	325	250
7370 Printing, Photocopy, Advertising	301	100	1,000
7390 Misc. Contractual Service	2,272	2,255	2,255
7410 Office Supplies	63	200	200
7420 Operating Materials	25	210	210
7440 Small Tools/Minor Equipment	-	200	2,000
Total Operation & Maintenance	<u>12,406</u>	<u>16,787</u>	<u>25,415</u>
7630 Equipment Items > \$2,500	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 154,238</u></u>	<u><u>\$ 165,849</u></u>	<u><u>\$ 185,575</u></u>

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

	Account Number(s)	001.09.570.705.	201.07.550.723.	202.07.550.723.
		Fund 001	Fund 201	Fund 202
		75%	10%	9%
Line Description		General	Water	Sewer
7001 Employee - Regular Salaries	\$	89,382	\$ 11,919	\$ 10,728
7004 Retirement (PERS)		12,514	1,670	1,503
7005 Medicare		1,295	174	157
7006 Health Insurance		14,625	1,950	1,755
7009 Unemployment & Workers' Comp		2,300	300	260
Total Personnel Services		120,116	16,013	14,403
7210 Travel & Training		700	-	-
7320 Communications/Postage		300	-	-
7340 Professional Services		16,700	-	-
7350 Maint of Equip & Facility		1,800	-	-
7360 Insurance & Bonding		250	-	-
7370 Printing, Photocopy, Advertising		1,000	-	-
7390 Misc. Contractual Service		2,255	-	-
7410 Office Supplies		200	-	-
7420 Operating Materials		210	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
Total Operation & Maintenance		25,415	-	-
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total	\$	145,531	\$ 16,013	\$ 14,403

205.07.550.723.

208.07.550.723.

Fund 205 3% Solid Waste	Fund 208 3% Storm Water	2024 Total
\$ 3,584	\$ 3,584	\$ 119,197
503	503	16,693
52	52	1,730
585	585	19,500
90	90	3,040
<u>4,814</u>	<u>4,814</u>	<u>160,160</u>
-	-	700
-	-	300
-	-	16,700
-	-	1,800
-	-	250
-	-	1,000
-	-	2,255
-	-	200
-	-	210
-	-	2,000
<u>-</u>	<u>-</u>	<u>25,415</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,814</u>	<u>\$ 4,814</u>	<u>\$ 185,575</u>

General Fund
 General Government
 Civil Service

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 21,310	\$ 41,730	\$ 41,730
Operation and Maintenance	7,617	31,476	26,720
Capital Outlay	-	-	-
Total	\$ 28,927	\$ 73,206	\$ 68,450
Funding by Source General	\$ 28,927	\$ 73,206	\$ 68,450
Total	\$ 28,927	\$ 73,206	\$ 68,450
Total Positions	1	1	1

Program Description:

The Civil Service Commission prescribes, amends and enforces rules for the classification of positions in the civil service of the City government. These rules include matters such as examinations, resignations, appointments, promotions, removals, transfers, layoffs, suspensions, reductions and reinstatements. The Civil Service Commission exercises all other powers and performs all other duties as prescribed by Chapter 124.40 of the Ohio Revised Code.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a decrease of \$4,756 or (15.11%) as compared to the 2023 budget.

Professional Service line item, which is used for testing and assessment centers, also reflects a zero percent increase as we move towards creating tests ourselves, saving costs from assessment centers.

General Fund
 General Government
 Civil Service

Account Number(s)

001.10.570.706.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 18,458	\$ 35,625	\$ 35,625
7004 Retirement (PERS)	2,584	4,988	4,988
7005 Medicare	268	517	517
7009 Unemployment & Workers' Comp	-	600	600
Total Personnel Services	<u>21,310</u>	<u>41,730</u>	<u>41,730</u>
7320 Communications/Postage	221	300	300
7340 Professional Services	3,554	24,685	20,000
7350 Maintenance of Equipment & Facility	156	850	850
7360 Insurance & Bonding	218	325	250
7370 Printing, Photocopy, Advertising	1,842	3,000	3,000
7390 Misc. Contractual Service	670	66	70
7410 Office Supplies	43	150	150
7420 Operating Materials	913	2,000	2,000
7440 Small Tools/Minor Equipment	-	100	100
Total Operation & Maintenance	<u>7,617</u>	<u>31,476</u>	<u>26,720</u>
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 28,927</u>	<u>\$ 73,206</u>	<u>\$ 68,450</u>

General Fund
 General Government
 Law Department

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 309,649	\$ 347,093	\$ 373,130
Operation and Maintenance	92,953	77,010	118,260
Capital Outlay	-	-	-
Total	\$ 402,602	\$ 424,103	\$ 491,390
 Funding by Source			
General	\$ 402,602	\$ 424,103	\$ 491,390
Total	\$ 402,602	\$ 424,103	\$ 491,390
 Total Positions	4	4	4

Program Description:

The Law Department serves as the City's primary legal counsel for matters pending before City Council, all boards and commissions and all administrative matters with the various departments in the City, including the Parks and Recreation and Health Departments. The Law Department prosecutes all misdemeanor cases filed pursuant to the ordinances of the City of Kent and assists the Kent Police Department in other cases where such assistance is deemed necessary. The Law Department is ultimately responsible for enforcing all actions brought under the City's health, building, zoning and other regulatory codes, and facilitates the collection of water, sewer, ambulance and other general credit matters. The department also is ultimately responsible for defending the City in all actions brought against the City.

Program Comments:

The 2024 recommended operation and maintenance budget has increased by 53.56% as compared to the 2023 budget. The amount required in the professional service line is dependent upon the level of specialized litigation required and may increase or decrease as the need for outside counsel fluctuates.

General Fund
 General Government
 Law Department

Account Number(s)

001.06.570.707.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 233,328	\$ 262,444	\$ 283,440
7004 Retirement (PERS)	32,582	36,743	39,680
7005 Medicare	3,339	3,806	4,110
7006 Health Insurance	36,600	37,200	39,000
7009 Unemployment & Workers' Comp	3,800	6,900	6,900
Total Personnel Services	309,649	347,093	373,130
7210 Travel & Training	-	950	400
7320 Communications/Postage	593	700	700
7340 Professional Services	74,218	60,000	100,000
7350 Maintenance of Equipment & Facility	438	360	360
7360 Insurance & Bonding	437	675	475
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	13,321	11,025	11,025
7410 Office Supplies	606	1,000	1,000
7420 Operating Materials	3,340	2,000	4,000
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	92,953	77,010	118,260
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 402,602	\$ 424,103	\$ 491,390

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 757,054	\$ 969,024	\$ 1,044,399
Operation and Maintenance	250,887	275,017	289,830
Capital Outlay	104,282	-	-
Total	\$ 1,112,223	\$ 1,244,041	\$ 1,334,229
Funding by Source			
General	\$ 482,967	\$ 608,962	\$ 653,955
Income Tax	105,878	136,370	146,525
Water	178,160	169,544	184,120
Sewer	163,364	157,200	168,761
Utility Billing	101,353	95,405	98,400
Solid Waste	40,250	38,380	41,429
Storm	40,251	38,180	41,039
Capital Projects	-	-	-
Total	\$ 1,112,223	\$ 1,244,041	\$ 1,334,229
Total Positions	8	8	9

Program Description:

Financial administration provides various customer services to Kent citizens in addition to operational support services in accounting, budget, data processing, debt management, utility billing, risk management and treasury management functions. This division is responsible for the timely processing of payroll, purchase orders, accounts payable, and utility account records, work orders and invoices. It maintains the records for approximately 6,900 city water, sewer and recycling accounts and storm water. Employees are responsible for collecting all City revenues, updating appropriate data bases, and depositing funds on a timely basis. The Budget and Finance Department prepares a wide range of financial reports throughout the fiscal year, many of which are required by law and have established deadlines for compliance.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of 5.39%, or \$14,813, as compared to the 2023 budget.

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 548,142	\$ 708,142	\$ 764,795
7004 Retirement (PERS)	75,417	99,930	107,924
7005 Medicare	7,879	10,352	11,180
7006 Health Insurance	114,175	130,500	136,500
7008 Overtime	-	5,500	5,500
7009 Unemployment & Workers' Comp	7,841	11,000	14,900
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	757,054	969,024	1,044,399
7210 Travel & Training	345	3,500	3,500
7320 Communications/Postage	41,737	55,950	46,600
7330 Rents & Leases	7,907	11,200	11,200
7340 Professional Services	24,759	20,000	20,000
7350 Maintenance of Equipment & Facility	2,679	3,560	5,500
7360 Insurance & Bonding	4,316	5,037	5,330
7370 Printing, Photocopy, Advertising	5,582	10,200	10,200
7390 Misc. Contractual Service	159,015	147,870	170,000
7410 Office Supplies	1,839	3,700	3,500
7420 Operating Materials	2,708	5,500	5,500
7440 Small Tools/Minor Equipment	-	3,500	3,500
7520 Liability	-	5,000	5,000
Total Operation & Maintenance	250,887	275,017	289,830
7630 Equipment Items > \$2,500	104,282	-	-
Total Capital Outlay	104,282	-	-
Total	\$ 1,112,223	\$ 1,244,041	\$ 1,334,229

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds
 General Government
 Finance Administration

	Account Number(s)	001.07.570.708.	116.07.570.708.	201.07.550.724.
		Fund 001 49% General	Fund 116 14% Inc.Tax	Fund 201 15% Water
Line Description				
7001 Employee - Regular Salaries	\$	374,751	\$ 107,070	\$ 114,719
7004 Retirement (PERS)		52,877	15,109	16,189
7005 Medicare		5,477	1,566	1,677
7006 Health Insurance		66,885	19,110	20,475
7008 Overtime		2,695	770	825
7009 Unemployment & Workers' Comp		6,000	2,900	3,100
7250 Auto Allowance		3,600	-	-
Total Personnel Services		512,285	146,525	156,985
7210 Travel & Training		3,300	-	-
7320 Communications/Postage		7,000	-	800
7330 Rents & Leases		1,500	-	9,300
7340 Professional Services		17,500	-	-
7350 Maintenance of Equipment & Facility		3,000	-	-
7360 Insurance & Bonding		4,670	-	35
7370 Printing, Photocopy, Advertising		2,400	-	-
7390 Misc. Contractual Service		95,000	-	17,000
7410 Office Supplies		1,800	-	-
7420 Operating Materials		3,500	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
7520 Liability		-	-	-
Total Operation & Maintenance		141,670	-	27,135
7620 Buildings		-	-	-
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total	\$	653,955	\$ 146,525	\$ 184,120

202.07.550.724.	205.07.550.724.	208.07.550.724.	204.07.550.708.	
Fund 202 14% Sewer	Fund 205 4% Solid Waste	Fund 208 4% Storm Water	Fund 204 Utility Billing	2024 Total
\$ 107,071	\$ 30,592	\$ 30,592	\$ -	\$ 764,795
15,109	4,320	4,320	-	107,924
1,566	447	447	-	11,180
19,110	5,460	5,460	-	136,500
770	220	220	-	5,500
2,900	-	-	-	14,900
-	-	-	-	3,600
<u>146,526</u>	<u>41,039</u>	<u>41,039</u>	<u>-</u>	<u>1,044,399</u>
-	-	-	200	3,500
800	-	-	38,000	46,600
400	-	-	-	11,200
-	-	-	2,500	20,000
-	-	-	2,500	5,500
35	390	-	200	5,330
-	-	-	7,800	10,200
16,000	-	-	42,000	170,000
-	-	-	1,700	3,500
-	-	-	2,000	5,500
-	-	-	1,500	3,500
5,000	-	-	-	5,000
<u>22,235</u>	<u>390</u>	<u>-</u>	<u>98,400</u>	<u>289,830</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 168,761</u>	<u>\$ 41,429</u>	<u>\$ 41,039</u>	<u>\$ 98,400</u>	<u>\$ 1,334,229</u>

Income Tax Fund
 General Government
 Income Tax Administration

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	485,040	505,890	663,600
Capital Outlay	-	-	-
Total	\$ 485,040	\$ 505,890	\$ 663,600
Funding by Source			
Income Tax	\$ 485,040	\$ 505,890	\$ 663,600
Total	\$ 485,040	\$ 505,890	\$ 663,600
Total Positions	1	1	1

Program Description:

This division is responsible for the administration and collection of the City of Kent's municipal income tax. The division provides citizens with tax related telephone and walk-in customer services on an as needed basis. It also performs a variety of liaison services between the City's Income Tax contractor, the Regional Income Tax Agency (RITA), and taxpayers. Additionally, the division provides all of the City's internal liaison/support needs involving municipal income taxes including activities such as gathering, monitoring, and coordinating the update of pertinent information regarding sources of income from residents and employers. This division also enforces compliance with ordinances regarding payment of taxes. Approximately 15,000 separate accounts are now maintained on RITA's income tax computer system and are accessed directly by designated personnel within the Budget and Finance Department in the performance of this division's role.

Program Comments:

The 2024 recommended Operation and Maintenance budget reflects a net increase of \$157,710, or 31.17% overall as compared to the 2023 budget. This increase is due to an estimated increase in the cost of income tax collections and payments to the school district for a tax share project.

Income Tax Fund
 General Government
 Income Tax Administration

Account Number(s)

116.07.570.709.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7210 Travel & Training	\$ -	\$ 200	\$ 200
7320 Communications/Postage	620	900	900
7340 Professional Services	-	300	300
7360 Insurance & Bonding	-	150	-
7390 Misc. Contractual Service	484,264	498,540	600,000
7420 Operating Materials	156	-	400
7440 Small Tools/Minor Equipment	-	800	800
7720 Reimbursements	-	5,000	61,000 *
Total Operation & Maintenance	485,040	505,890	663,600
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 485,040	\$ 505,890	\$ 663,600

* Pay the School District for tax incentives offered to companies

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 443,288	\$ 474,078	\$ 351,469
Operation and Maintenance	380,148	647,765	636,400
Capital Outlay	-	10,000	60,000
Total	\$ 823,436	\$ 1,131,843	\$ 1,047,869
Funding by Source			
General	\$ 527,822	\$ 630,455	\$ 589,709
Water	65,729	70,954	57,944
Sewer	66,171	70,954	57,944
Solid Waste	96,729	251,510	195,274
Storm	66,985	97,970	101,998
Capital Project	-	10,000	45,000
Total	\$ 823,436	\$ 1,131,843	\$ 1,047,869
Total Positions	2	2	2

Program Description:

Service Administration is responsible for oversight and direction of the Engineering, Central Maintenance, Utilities Production (Water Treatment Plant and Water Reclamation Facility), Storm Water Utility and Solid Waste Divisions. In addition, it is responsible for maintaining the City's buildings, open-land areas and street lighting.

Program Comments:

The 2024 recommended Operation and Maintenance budget reflects a reduction as compared to the 2023 budget. This budget continues to allow for the department to maintain our downtown activities such as the flowers and watering, mowing on City property, and special events coordination. Personnel Services has decreased due to two employees being moved from the Service Department to the Engineering Department.

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 314,916	\$ 331,974	\$ 223,034
7004 Retirement (PERS)	42,783	47,388	31,788
7005 Medicare	4,489	4,966	3,297
7006 Health Insurance	73,200	74,400	78,000
7008 Overtime	-	4,000	4,000
7009 Unemployment & Workers' Comp	4,300	7,750	7,750
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	443,288	474,078	351,469
7210 Travel & Training	-	1,000	2,500
7310 Utilities	54,500	75,000	75,000
7320 Communications/Postage	2,470	450	2,000
7340 Professional Services	19,036	28,000	28,000
7350 Maintenance of Equipment & Facility	10,180	35,125	39,000
7360 Insurance & Bonding	11,191	12,050	13,400
7370 Printing, Photocopy, Advertising	1,821	3,500	3,500
7390 Misc. Contractual Service	268,463	479,640	460,000
7410 Office Supplies	1,414	2,500	2,500
7420 Operating Materials	9,315	8,500	8,500
7440 Small Tools/Minor Equipment	1,758	2,000	2,000
Total Operation & Maintenance	380,148	647,765	636,400
7640 Misc Roadway Lighting Equipment	-	10,000	10,000
7680 Contract: Begin review of 930 Overholt for CD / Service	-	-	50,000
Total Capital Outlay	-	10,000	60,000
Total	\$ 823,436	\$ 1,131,843	\$ 1,047,869

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds
 General Government
 Service Administration

		Account Number(s) 001-05-570-710.	201.05.570.710.	202.05.570.710.
		Fund 001 55% General	Fund 201 15% Water	Fund 202 15% Sewer
Line Description				
7001	Employee - Regular Salaries	\$ 121,193	\$ 33,780	\$ 33,780
7004	Retirement (PERS)	17,276	4,814	4,814
7005	Medicare	1,790	500	500
7006	Health Insurance	42,900	11,700	11,700
7008	Overtime	2,200	600	600
7009	Unemployment & Workers' Comp	1,550	1,550	1,550
7250	Auto Allowance	3,600	-	-
Total Personnel Services		<u>190,509</u>	<u>52,944</u>	<u>52,944</u>
7210	Travel & Training	2,500	-	-
7310	Utilities	75,000	-	-
7320	Communications/Postage	1,800	-	-
7340	Professional Services	23,000	-	-
7350	Maintenance of Equipment & Facility	39,000	-	-
7360	Insurance & Bonding	7,600	-	-
7370	Printing, Photocopy, Advertising	2,800	-	-
7390	Misc. Contractual Service	235,000	-	-
7410	Office Supplies	2,500	-	-
7420	Operating Materials	8,000	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance		<u>399,200</u>	<u>-</u>	<u>-</u>
7640	Misc Roadway Lighting Equipment	-	-	-
7680	Contract			
	Begin review of 930 Overholt for CD / Service	-	5,000	5,000
Total Capital Outlay		<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		<u>\$ 589,709</u>	<u>\$ 57,944</u>	<u>\$ 57,944</u>

205.05.570.710.	208.05.570.710.	301.05.570.710.	
Fund 205 5% Solid Waste	Fund 208 10% Storm Water	Fund 301 Capital Improvement	2024 Total
\$ 11,427	\$ 22,854	\$ -	\$ 223,034
1,628	3,256	-	31,788
169	338	-	3,297
3,900	7,800	-	78,000
200	400	-	4,000
1,550	1,550	-	7,750
-	-	-	3,600
<u>18,874</u>	<u>36,198</u>	<u>-</u>	<u>351,469</u>
-	-	-	2,500
-	-	-	75,000
200	-	-	2,000
-	5,000	-	28,000
-	-	-	39,000
-	5,800	-	13,400
700	-	-	3,500
175,000	50,000	-	460,000
-	-	-	2,500
500	-	-	8,500
-	-	-	2,000
<u>176,400</u>	<u>60,800</u>	<u>-</u>	<u>636,400</u>
-	-	10,000	10,000
-	5,000	35,000	50,000
-	5,000	45,000	60,000
<u>\$ 195,274</u>	<u>\$ 101,998</u>	<u>\$ 45,000</u>	<u>\$ 1,047,869</u>

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 836,898	\$ 1,115,604	\$ 1,325,381
Operation and Maintenance	126,893	144,189	201,500
Capital Outlay	1,347	-	50,000
Total	\$ 965,138	\$ 1,259,793	\$ 1,576,881
Funding by Source			
General	\$ 175,042	\$ 304,677	\$ 431,220
Water	179,571	239,488	318,514
Sewer	137,581	190,657	230,589
Storm	137,583	185,657	225,589
Capital	335,361	339,314	370,969
Total	\$ 965,138	\$ 1,259,793	\$ 1,576,881
Total Positions	9	9	9

Program Description:

The Engineering Division provides engineering information, surveys, design and construction inspection for streets, water, sewers and other public projects. This division's primary function consists of the planning and implementation of the capital facilities program and yearly budget. The Engineering division is also responsible for inspections of private developments occurring with current or future City right-of-way and private property within three feet of a building for sewer and water laterals.

Program Comments:

The 2024 operational budget is greater than the previous year by \$57,311 or 39.75%. This increase is to aid in the transition from a current employee retirement to hiring and training a new senior engineer. Personnel Services has increased due to two employees being moved from the Service Department to the Engineering Department.

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 573,712	\$ 795,110	\$ 965,916
7004 Retirement (PERS)	85,640	112,626	142,232
7005 Medicare	9,086	11,668	14,733
7006 Health Insurance	98,551	130,200	136,500
7008 Overtime	60,799	50,000	50,000
7009 Unemployment & Workers' Comp	9,110	16,000	16,000
Total Personnel Services	836,898	1,115,604	1,325,381
7210 Travel & Training	3,107	4,500	5,000
7280 Vehicle Fuel	1,577	3,000	2,000
7320 Communications/Postage	4,167	7,500	7,500
7340 Professional Services	71,715	93,000	150,000
7350 Maintenance of Equipment & Facility	1,683	2,490	3,000
7360 Insurance & Bonding	3,843	4,094	4,700
7370 Printing, Photocopy, Advertising	1,463	2,500	2,500
7390 Misc. Contractual Service	34,768	20,705	21,100
7410 Office Supplies	500	800	700
7420 Operating Materials	2,616	3,000	3,000
7440 Small Tools/Minor Equipment	1,454	2,600	2,000
Total Operation & Maintenance	126,893	144,189	201,500
7630 Equipment Items > \$2,500	1,347	-	-
Total Capital Outlay	1,347	-	50,000
Total	\$ 965,138	\$ 1,259,793	\$ 1,576,881

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Engineering

Line Description	Account Number(s)	001.05.570.711.	201.05.570.711.	202.05.570.711.
		Fund 001 25% General	Fund 201 20% Water	Fund 202 15% Sewer
7001 Employee - Regular Salaries		\$ 241,479	\$ 188,365	\$ 147,297
7004 Retirement (PERS)		35,558	27,772	21,672
7005 Medicare		3,683	2,877	2,245
7006 Health Insurance		27,300	27,300	20,475
7008 Overtime		12,500	10,000	7,500
7009 Unemployment/Workers' Comp		3,200	3,200	2,400
Total Personnel Services		323,720	259,514	201,589
7210 Travel & Training		5,000	-	-
7280 Vehicle Fuel		2,000	-	-
7320 Communications/Postage		7,500	-	-
7340 Professional Services		56,000	53,000	23,000
7350 Maint.of Equipment & Facility		3,000	-	-
7360 Insurance & Bonding		4,700	-	-
7370 Printing, Photocopy, Advertising		2,500	-	-
7390 Misc. Contractual Service		21,100	-	-
7410 Office Supplies		700	-	-
7420 Operating Materials		3,000	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
Total Operation & Maintenance		107,500	53,000	23,000
7630 Equipment Items > \$2,500				
Vehicle replacement		-	6,000	6,000
Traffic Data Collection System		-	-	-
Total Capital Outlay		-	6,000	6,000
Total		\$ 431,220	\$ 318,514	\$ 230,589

208.05.570.711. Fund 208 15% Storm Water	301.05.570.711. Fund 301 25% Capital Improvement	2024 Total
\$ 147,297	\$ 241,478	\$ 965,916
21,672	35,558	142,232
2,245	3,683	14,733
20,475	40,950	136,500
7,500	12,500	50,000
2,400	4,800	16,000
<u>201,589</u>	<u>338,969</u>	<u>1,325,381</u>
-	-	5,000
-	-	2,000
-	-	7,500
18,000	-	150,000
-	-	3,000
-	-	4,700
-	-	2,500
-	-	21,100
-	-	700
-	-	3,000
-	-	2,000
<u>18,000</u>	<u>-</u>	<u>201,500</u>
6,000	22,000	40,000
-	10,000	10,000
<u>6,000</u>	<u>32,000</u>	<u>50,000</u>
<u>\$ 225,589</u>	<u>\$ 370,969</u>	<u>\$ 1,576,881</u>



General Fund
 General Government
 Miscellaneous & Sundry

Account Number(s)

001.11.570.713 - 720.

Line Description	2022 Actual	2023 Budget	2024 Recommend
Judgments & Moral Claims	\$ 12,279	\$ 10,000	\$ 13,000
Elections	8,866	25,000	30,000
County Auditor & Treasurer Fees	35,539	40,000	40,000
Delinquent Land Advertising	34	250	250
Independent Auditor	47,348	50,000	52,000
Standing Rock Cemetery	283,108	260,400	295,000
Property Taxes	2,676	25,000	18,000
Workers' Compensation	7,380	9,000	9,000
Long Distance City*	-	2,500	-
Total	\$ 397,230	\$ 422,150	\$ 457,250

* - Minus utility/parks and rec.

General/Capital Improvement Funds
 General Government
 New City Hall Facility

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	1,507,843	460,000	611,000
Total	\$ 1,507,843	\$ 460,000	\$ 611,000
Funding by Source Capital Projects	\$ 1,507,843	\$ 460,000	\$ 611,000
Total	\$ 1,507,843	\$ 460,000	\$ 611,000
Total Positions	0	0	0

Program Description:

In 2015, the City of Kent sold its properties that housed City Administrative Offices on the corner of Depeyster and Summit Streets. This budget cost center has been created to account for the use of proceeds from that sale to pay for relocation of affected offices to temporary locations, required work at the temporary locations to facilitate occupancy/operations, and expenses related to the evaluation and development of solutions for a New City Hall Facility for various City offices/functions.

Program Comments:

The 2024 recommended capital outlay budget reflects an increase in the balance due to an increase of the bond payment amount.

General/Capital Improvement Funds
 General Government
 New City Hall Facility

Account Number(s)

301.09.570.727.
 402.07.570.708.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7630 Equipment Items > \$2,500	\$ 1,507,843	\$ -	\$ 150,000
7830 LTGO Bonds Interest/Issue Cost	-	235,000	235,000 *
7810 LTGO Bonds Principal	-	225,000	226,000
	1,507,843	460,000	611,000
Total Capital Outlay			
Total	\$ 1,507,843	\$ 460,000	\$ 611,000

* \$176,010 is budgeted out of Fund 301, all other debt payments will be made from Fund 402.

General/Water/Sewer/Storm Water/Capital Improvement Funds
 General Government
 Information Technology

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 145,450	\$ 138,842	\$ 367,280
Operation and Maintenance	259,819	597,370	619,030
Capital Outlay	283,162	223,000	430,000
Total	\$ 688,431	\$ 959,212	\$ 1,416,310

Funding by Source	2022	2023	2024
General	\$ 312,417	\$ 540,137	\$ 724,669
Water	42,812	114,615	151,714
Sewer	41,367	111,246	145,081
Solid Waste	4,337	10,107	19,923
Storm	4,336	10,107	19,923
Capital Project	283,162	173,000	355,000
Total	\$ 688,431	\$ 959,212	\$ 1,416,310

Total Positions	1	2	3
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Program Description:

The Information Technology & Communications Division (IT) was created to serve the technology needs of the City. The IT Division provides Citywide IT operations and services including desktop support, server support, applications support, and telecommunications, radio infrastructure, network security, printing and other specialized technical services. The IT department is responsible for managing and coordinating all maintenance and upgrade work for critical systems. The department is also responsible for the project management of all IT projects for other departments.

Program Comments:

2024 will see an estimated increase in cost of \$21,660 or 3.63% as compared to the 2023 budget, as license and contract costs have increased.

General/Water/Sewer/Storm Water/Capital Improvement Funds

General Government

Information Technology

Line Description	2022 Actual	2023 Budget	2024 Budget
7001 Employee - Regular Salaries	\$ 110,899	\$ 102,414	\$ 264,420
7004 Retirement (PERS)	13,768	14,341	37,020
7005 Medicare	1,584	1,487	3,840
7006 Health Insurance	18,299	18,600	58,500
7009 Unemployment & Workers' Comp	900	2,000	3,500
Total Personnel Services	<u>145,450</u>	<u>138,842</u>	<u>367,280</u>
7210 Travel & Training	-	8,300	9,000
7320 Communications/Postage	1,083	37,000	40,000
7340 Professional Services	189,591	287,720	287,720
7350 Maintenance of Equipment & Facilities	3,306	39,000	42,000
7360 Insurance & Bonding	-	16,000	15,810
7370 Printing, Photocopy, Advertising	-	37,000	40,000
7390 Misc. Contractual Service	26,358	150,850	162,000
7410 Office Supplies	160	500	500
7420 Operating Materials	25,040	12,000	12,000
7440 Small Tools/Minor Equipment	11,570	9,000	10,000
7999 COVID	2,711	-	-
Total Operation & Maintenance	<u>259,819</u>	<u>597,370</u>	<u>619,030</u>
	Fund 301		
7630 Equipment Items > \$2,500	155,651	-	-
Server Replacement	-	-	300,000
Traffic Network Upgrade	-	-	115,000
Traffic Signal Server Software	-	-	15,000
7680 Contract:	127,511	-	-
Virualization Software Licensing	-	6,000	-
Server Battery Replacement	-	17,000	-
Access Control & Security	-	200,000	-
Total Capital Outlay	<u>283,162</u>	<u>223,000</u>	<u>430,000</u>
Total	<u>\$ 688,431</u>	<u>\$ 959,212</u>	<u>\$ 1,416,310</u>

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Information Technology

	Account Number(s) 001.09.570.728.	201.07.570.728.	202.07.570.728.
	Fund 001 75% General	Fund 201 10% Water	Fund 202 9% Sewer
Line Description			
7001 Employee - Regular Salaries	\$ 198,300	\$ 26,440	\$ 23,800
7004 Retirement (PERS)	27,762	3,702	3,332
7005 Medicare	2,878	384	346
7006 Health Insurance	43,875	5,850	5,265
7009 Unemployment & Workers' Comp	2,500	500	500
Total Personnel Services	275,315	36,876	33,243
7210 Travel & Training	9,000	-	-
7320 Communications/Postage	40,000	-	-
7340 Professional Services	195,000	46,360	46,360
7350 Maint of Equip & Facility	42,000	-	-
7360 Insurance & Bonding	8,854	3,478	3,478
7370 Printing, Photocopy, Advertising	40,000	-	-
7390 Misc. Contractual Service	92,000	35,000	35,000
7410 Office Supplies	500	-	-
7420 Operating Materials	12,000	-	-
7440 Small Tools/Minor Equipment	10,000	-	-
Total Operation & Maintenance	449,354	84,838	84,838
	FUND 301		
7630 Equipment Items > \$2,500			
Server Replacement	225,000	30,000	27,000
Traffic Network Upgrade	115,000	-	-
Traffic Signal Server Software	15,000	-	-
Total Capital Outlay	355,000	30,000	27,000
Total	\$ 1,079,669	\$ 151,714	\$ 145,081

205.07.570.728.

208.07.570.728.

Fund 205 3% Solid Waste	Fund 208 3% Storm Water	2024 Total
\$ 7,940	\$ 7,940	\$ 264,420
1,112	1,112	37,020
116	116	3,840
1,755	1,755	58,500
-	-	3,500
<u>10,923</u>	<u>10,923</u>	<u>367,280</u>
-	-	9,000
-	-	40,000
-	-	287,720
-	-	42,000
-	-	15,810
-	-	40,000
-	-	162,000
-	-	500
-	-	12,000
-	-	10,000
<u>-</u>	<u>-</u>	<u>619,030</u>
9,000	9,000	300,000
-	-	115,000
-	-	15,000
<u>9,000</u>	<u>9,000</u>	<u>430,000</u>
<u>\$ 19,923</u>	<u>\$ 19,923</u>	<u>\$ 1,416,310</u>

General Fund
 General Government
 Community Engagement

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ 51,325	\$ 106,590
Operation and Maintenance	-	5,100	5,100
Capital Outlay	-	-	-
Total	\$ -	\$ 56,425	\$ 111,690
 Funding by Source			
General	\$ -	\$ 56,425	\$ 111,690
Total	\$ -	\$ 56,425	\$ 111,690
 Total Positions	 0	 1	 1

Program Description:

The Community Engagement Division was created to fund a part-time Community Engagement Coordinator. This position works closely with City Departments, local businesses, Kent State University, residents, and community organizations to advance equitable outcomes and foster an environment of inclusion. The Coordinator promotes community engagement; enhances access to City services, employment, and contracts; assists residents with City service concerns; and coordinates efforts to ensure that Kent is a welcoming and culturally vibrant community. This position assists in developing goals and expectations to advance equitable outcomes and opportunities in the workplace and the community.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a zero percent increase as compared to 2023.

General Fund
 General Government
 Community Engagement

Account Number(s)

001.09.570.729.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ -	\$ 43,680	\$ 74,150
7004 Retirement (PERS)	-	6,120	10,381
7005 Medicare	-	650	1,075
7006 Health Insurance	-	-	19,500
7009 Unemployment & Workers' Comp	-	875	1,484
Total Personnel Services	-	51,325	106,590
7210 Travel & Training	-	1,000	1,000
7320 Communications/Postage	-	1,000	1,000
7340 Professional Services	-	100	100
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	-	700	700
7410 Office Supplies	-	100	100
7420 Operating Materials	-	500	500
7440 Small Tools/Minor Equipment	-	1,500	1,500
Total Operation & Maintenance	-	5,100	5,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ -	\$ 56,425	\$ 111,690





Public Safety

<u>FUNDING BY PROGRAM AREA</u>	<u>2024</u>	<u>RECOMMEND</u>
PUBLIC SAFETY		
Public Safety		
Police Services	\$	6,802,120
Records and Communications		1,565,800
Juvenile Services		651,640
Support Services		505,145
Trust Funds		26,000
Police Pension		160,000
Fire Services		6,922,045
Fire Capital		801,000
Fire - Community Services		437,050
Technical Rescue		100,925
Hazmat		17,040
Confined Space		30,460
Paramedicine Program		2,000
Paramedicine - Capital		3,600
Fire Pension		160,000
Police Capital		105,000
		<hr/>
SUBTOTAL		18,289,825
Capital-Police Facility		877,250
		<hr/>
TOTAL	\$	<u><u>19,167,075</u></u>

Income Tax Safety Fund
 Public Safety
 Police Service

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 5,389,790	\$ 5,558,746	\$ 6,249,805
Operation and Maintenance	477,193	525,000	552,315
Capital Outlay	-	-	-
Total	\$ 5,866,983	\$ 6,083,746	\$ 6,802,120

Funding by Source			
Income Tax Safety	\$ 5,866,983	\$ 6,083,746	\$ 6,802,120
Total	\$ 5,866,983	\$ 6,083,746	\$ 6,802,120

Total Positions	42	44	44
			*

* Temporary increase for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

Program Description:

This program area provides the most fundamental of law enforcement services, as well as the necessary support functions. The basic activities that this program performs are patrol, investigations and administration (including crime prevention and planning).

The major facet of this division is patrol (uniformed) operations, which performs the majority of work within the department. The patrol operation is where most inspection, prevention, calls for service and enforcement action takes place. Day-to-day maintenance and operational actions are also performed at this level, with administrative and investigative support functions guiding and enhancing the delivery of police services to the community.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$27,315 or 5.20%. This increase is mainly due to inflation.

Income Tax Safety Fund

Public Safety

Police Service

Account Number(s)

124.01.510.102.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 3,412,303	\$ 3,600,452	\$ 4,043,148
7004 Retirement	609,945	624,941	710,968
7005 Medicare	56,451	58,403	65,964
7006 Health Insurance	702,725	744,000	819,000
7007 Uniform & Clothing Allowance	54,300	52,350	57,125
7008 Overtime	492,857	375,000	450,000
7009 Unemployment & Workers' Comp	57,609	100,000	100,000
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	5,389,790	5,558,746	6,249,805
7210 Travel & Training	29,111	25,000	25,000
7280 Vehicle Fuel	90,830	100,000	100,000
7310 Utilities	53,346	68,000	72,100
7320 Communications/Postage	13,189	16,000	16,500
7330 Rents & Leases	1,234	700	1,000
7340 Professional Services	37,908	43,400	44,000
7350 Maintenance of Equipment & Facilities	59,312	70,000	70,000
7360 Insurance & Bonding	59,910	60,000	79,715
7370 Printing, Photocopy, Advertising	3,482	4,000	4,500
7380 Criminal Apprehension	-	500	500
7390 Misc. Contractual Service	85,206	91,000	91,000
7410 Office Supplies	2,457	2,400	3,000
7420 Operating Materials	23,280	19,000	20,000
7440 Small Tools/Minor Equipment	3,222	8,000	8,000
7450 Ammunition	14,706	17,000	17,000
Total Operation & Maintenance	477,193	525,000	552,315
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 5,866,983	\$ 6,083,746	\$ 6,802,120

Income Tax Safety Fund
 Public Safety
 Police - Records and Communications

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,113,300	\$ 1,300,905	\$ 1,438,875
Operation and Maintenance	84,567	125,425	126,925
Capital Outlay	-	-	-
Total	\$ 1,197,867	\$ 1,426,330	\$ 1,565,800
Funding by Source			
Income Tax Safety	\$ 1,197,867	\$ 1,426,330	\$ 1,565,800
Total	\$ 1,197,867	\$ 1,426,330	\$ 1,565,800
Total Positions	13	13	13

Program Description:

This division provides for dispatching, providing and maintaining records, coordinating and relaying most of the information for police services. Dispatching requires the tracking and recording of all calls for emergency and non-emergency services, and activities of assigned police personnel. In addition, dispatch processes emergency fire and medical calls for the City of Kent, Franklin Township and Brimfield Township. The requirements for records involves processing and filing reports of incidents or actions taken, retrieval of the data for internal or external use and the receipt and accounting for local, state and federal funds.

Program Comments:

The 2024 recommended operation and maintenance budget for the Communications and Records division changed by \$1,500 or 1.20% as compared to the 2023 budget.

Income Tax Safety Fund
 Public Safety
 Police - Records and Communications

Account Number(s)

124.01.510.103.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 670,410	\$ 827,956	\$ 925,393
7004 Retirement (PERS)	103,409	125,001	139,370
7005 Medicare	11,082	12,948	14,437
7006 Health Insurance	193,675	241,800	253,500
7007 Uniform Allowance	9,425	8,700	9,675
7008 Overtime	112,299	63,000	75,000
7009 Unemployment & Workers' Comp	13,000	21,500	21,500
Total Personnel Services	1,113,300	1,300,905	1,438,875
7210 Travel & Training	3,622	10,000	9,000
7320 Communications/Postage	4,250	5,000	6,000
7330 Rents & Leases	7,200	12,500	12,500
7340 Professional Services	756	4,000	3,500
7350 Maintenance of Equipment & Facilities	2,220	3,900	3,900
7370 Printing, Photocopy, Advertising	1,609	2,000	3,500
7390 Misc. Contractual Service	63,668	84,525	84,525
7410 Office Supplies	606	1,500	2,000
7420 Operating Materials	636	1,000	1,000
7440 Small Tools/Minor Equipment	-	1,000	1,000
Total Operation & Maintenance	84,567	125,425	126,925
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,197,867	\$ 1,426,330	\$ 1,565,800

Income Tax Safety Fund
 Public Safety
 Police - Juvenile

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 457,917	\$ 602,236	\$ 625,640
Operation and Maintenance	18,779	26,000	26,000
Capital Outlay	-	-	-
Total	\$ 476,696	\$ 628,236	\$ 651,640
Funding by Source			
Income Tax Safety	\$ 476,696	\$ 628,236	\$ 651,640
Total	\$ 476,696	\$ 628,236	\$ 651,640
Total Positions	4	4	4

Program Description:

The juvenile services division operates as an investigative unit by investigating and processing follow up on cases in which a juvenile is involved as either a victim or an offender.

The juvenile bureau also serves as a counseling unit. In minor criminal cases, in-house counseling serves as an alternative to the referral of juvenile offenders to the juvenile court. Counseling is provided to juveniles with personal or family problems without carrying the stigma of police contact.

The third primary function of this division is to provide for community and Kent Public School relations and support. Examples are School Resource Officer, child safety presentations in the schools and the payment, support, training, and oversight of school crossing guards.

Program Comments:

The 2024 recommended operation and maintenance budget for the Juvenile division reflects a zero percent increase as compared to the 2023 budget.

Income Tax Safety Fund

Public Safety

Police - Juvenile

Account Number(s)

124.01.510.104.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 304,131	\$ 397,030	\$ 428,793
7004 Retirement	53,203	77,032	83,195
7005 Medicare	4,494	5,974	6,452
7006 Health Insurance	79,300	93,000	78,000
7007 Uniform Allowance	2,500	4,400	4,400
7008 Overtime	7,789	15,000	15,000
7009 Unemployment & Workers' Comp	6,500	9,800	9,800
Total Personnel Services	457,917	602,236	625,640
7210 Travel & Training	320	1,500	1,500
7280 Vehicle Fuel	1,426	2,000	2,000
7340 Professional Services	15,211	19,000	19,000
7350 Maintenance of Equipment & Facilities	256	1,000	1,000
7390 Misc. Contractual Service	334	500	500
7420 Operating Materials	1,232	2,000	2,000
Total Operation & Maintenance	18,779	26,000	26,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 476,696	\$ 628,236	\$ 651,640

Income Tax Safety Fund
 Public Safety
 Police - Support Services

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 299,142	\$ 388,015	\$ 408,645
Operation and Maintenance	71,835	94,000	96,500
Capital Outlay	-	-	-
Total	\$ 370,977	\$ 482,015	\$ 505,145
Funding by Source			
Income Tax Safety	\$ 370,977	\$ 482,015	\$ 505,145
Total	\$ 370,977	\$ 482,015	\$ 505,145
Total Positions	8	8	8

Program Description:

Three primary areas of responsibility are performed in the Support Services cost center. Activities related to animal complaints, disturbances and protection are handled by the Compliance Officer for approximately forty percent of his assigned time. These activities include loose and stray animal concerns, humane treatment of animals, finding homes for abandoned animals, and follow-up efforts on barking, noise and dangerous animal issues.

The remainder of the Compliance Officer's duties relate to parking compliance and vehicle issues. Daily activities include regulation of parking in the areas in which established restrictions exist, as well as general patrol around the City for parking and vehicle violations. Junk vehicle notices and removals are also noted in this area.

The third primary area funded in this cost center is Jail Detention Officers. Detention personnel are regularly scheduled approximately 125 hours per week, during the hours that housing prisoners is most likely. Six officers are authorized for these duties and fill the hours on a rotating schedule. Some employee benefits are provided on a pro rata basis, while others are earned on an actual time accrued basis. Uniforms, training and other job related expenses are paid directly by the City on an as needed basis.

Program Comments:

The 2024 recommended operation and maintenance budget for the Support Services division changed by \$2,500 or 2.66% as compared to the 2023 budget. This increase is mainly due to the increase cost of training a new jailer in 2024.

Income Tax Safety Fund
 Public Safety
 Police - Support Services

Account Number(s)

124.01.510.105.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 209,999	\$ 275,062	\$ 288,816
7004 Retirement (PERS)	30,882	39,374	41,343
7005 Medicare	3,158	4,079	4,286
7006 Health Insurance	36,600	55,800	58,500
7007 Uniform Allowance	1,350	2,000	2,000
7008 Overtime	13,353	6,000	8,000
7009 Unemployment & Workers' Comp	3,800	5,700	5,700
Total Personnel Services	299,142	388,015	408,645
7210 Travel & Training	175	500	2,000
7280 Vehicle Fuel	4,290	5,000	5,000
7340 Professional Services	3,850	7,000	6,000
7350 Maintenance of Equipment & Facilities	3,937	10,000	12,000
7370 Printing, Photocopy, Advertising	-	500	500
7390 Misc. Contractual Service	55,700	60,000	60,000
7420 Operating Materials	1,215	5,000	5,000
7440 Small Tools/Minor Equipment	-	1,000	1,000
7460 Prisoner Sustenance	2,668	5,000	5,000
Total Operation & Maintenance	71,835	94,000	96,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 370,977	\$ 482,015	\$ 505,145

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	4,200	26,000	26,000
Capital Outlay	-	-	-
Total	\$ 4,200	\$ 26,000	\$ 26,000
Funding by Source			
State and Federal Forfeits	\$ -	\$ -	\$ -
Drug Law Enforcement	-	15,000	15,000
Enforcement and Education	4,200	11,000	11,000
Law Enforcement Trust	-	-	-
Total	\$ 4,200	\$ 26,000	\$ 26,000
Total Positions	0	0	0

Program Description:

State and federal law require that certain fine and forfeiture monies be accounted for in separate funds and the proceeds to be used only for specific purposes such as criminal apprehension, drug enforcement activities, DUI enforcement and education, and the purchase of equipment to enforce laws. This division details those funds and activities.

Program Comments:

Funding in this area is a rough estimate of income with statutorily restricted purposes. Funds requested for use for allowable expenditures are only used if a need arises. Typically only a small portion of the balance in these funds are appropriated each year to avoid depleting the fund, to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary, and to increase the police department's capabilities in providing quality law enforcement services.

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

<u>Line Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Recommend</u>
7210 Travel and Training	\$ -	\$ 5,000	\$ 5,000
7340 Professional Services	4,200	3,000	3,000
7420 Operating Materials	-	5,000	5,000
7440 Small Tools/Minor Equipment	-	13,000	13,000
Total Operation & Maintenance	<u>4,200</u>	<u>26,000</u>	<u>26,000</u>
7630 Equipment Items > \$2,500	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,200</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

Account Number(s)	121.01.510.106. Fund 121 State and Local Forfeits	122.01.510.106. Fund 122 Drug Law Enforcement	123.01.510.106. Fund 123 Enforcement and Education
Line Description			
7210 Travel and Training	\$ -	\$ -	\$ 5,000
7340 Professional Services	-	-	3,000
7420 Operating Materials	-	5,000	-
7440 Small Tools/Minor Equipment	-	10,000	3,000
Total Operation & Maintenance	-	15,000	11,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 11,000</u>

125.01.510.106.

Fund 125

Law

Enforcement

Trust

2024

Total

\$	-	\$	5,000
	-		3,000
	-		5,000
	-		13,000
	-		26,000
	-		-
	-		-
\$	-	\$	26,000

Police Pension Fund
 Public Safety
 Police Service

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 120,000	\$ 140,000	\$ 160,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	\$ 120,000	\$ 140,000	\$ 160,000
Funding by Source			
Police Pension	\$ 120,000	\$ 140,000	\$ 160,000
Total	\$ 120,000	\$ 140,000	\$ 160,000
Total Positions	0	0	0

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required police pension.

Program Comments:

A portion of the City's property taxes is designated to pay police pension. The City is required to contribute 19.5% for the pension on all sworn officer salaries that are paid by the City. The amounts budgeted for pension in the police division personnel lines have been determined by the amount of property taxes that are designated for this purpose.

Police Pension Fund
Public Safety
Police Service

Account Number(s)

132.01.510.107.

<u>Line Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Recommend</u>
7004 Retirement	<u>\$ 120,000</u>	<u>\$ 140,000</u>	<u>\$ 160,000</u>
Total	<u><u>\$ 120,000</u></u>	<u><u>\$ 140,000</u></u>	<u><u>\$ 160,000</u></u>

West Side Fire/Fire & E.M.S. Funds
 Public Safety
 Fire Service

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 4,870,838	\$ 5,557,251	\$ 6,112,195
Operation and Maintenance	515,801	798,210	809,850
Capital Outlay	273,364	491,400	801,000
Total	\$ 5,660,003	\$ 6,846,861	\$ 7,723,045
Funding by Source			
West Side Fire	\$ 222,863	\$ 324,291	\$ 369,660
Fire & E.M.S.	5,437,140	6,522,570	7,353,385
Total	\$ 5,660,003	\$ 6,846,861	\$ 7,723,045

Total Positions	38	41	41
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* Temporary increase for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

Program Description:

The Division of Fire provides fire suppression, fire training, fire investigation, emergency medical services (EMS) and EMS training, vehicle rescue and extrication, water rescue (includes swift water, dive and ice rescue), technical rescue (rope, building collapse and trench rescue), and Hazardous Materials training and responses. Our Fire Prevention Bureau that operates under the Division of Fire is undergoing a name change to Community Risk Reduction the services provided will continue to do fire inspections, fire protection systems approvals and inspections, site and technical plan reviews, fire education, and Paramedicine. Paramedicine is a new service offering as of 2022. The Division of Fire is proud to provide these services to the City of Kent, Kent State University, and contractually with Franklin Township, and Sugar Bush Knolls.

Program Comments:

The 2024 O+M budget increased \$11,640 or 1.46% from 2023. This increase was due to the inflation rate, our need of new apparatus and the increase of medical expenditures. Training continues to be a focus of the department especially with the retirement of several firefighters over the past couple of years. The need to complete our policy and procedure manual that affects our responses and training was increased in the Professional Services budget. The age of the department's vehicle fleet and care of the buildings continues to be reviewed and addressed.

West Side Fire/Fire & E.M.S. Funds
Public Safety
Fire Service

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 2,808,811	\$ 3,332,800	\$ 3,711,425
7004 Retirement	676,702	731,369	789,880
7005 Medicare	49,068	51,656	60,440
7006 Health Insurance	615,325	688,200	721,500
7007 Uniform & Clothing Allowance	37,100	38,450	38,450
7008 Overtime	638,613	627,576	700,000
7009 Unemployment & Workers' Comp	45,219	87,200	90,500
Total Personnel Services	4,870,838	5,557,251	6,112,195
7210 Travel & Training	31,181	68,000	68,000
7280 Vehicle Fuel	48,165	64,000	64,000
7310 Utilities	54,404	68,100	76,500
7320 Communications/Postage	8,675	13,650	16,650
7330 Rents & Leases	8,351	11,000	15,000
7340 Professional Services	11,973	110,000	87,700
7350 Maintenance of Equipment & Facilities	160,542	163,120	163,120
7360 Insurance & Bonding	34,313	36,175	43,215
7370 Printing, Photocopy, Advertising	5,047	15,000	15,000
7390 Misc. Contractual Service	71,222	70,665	70,665
7410 Office Supplies	1,394	3,000	3,000
7420 Operating Materials	75,675	172,000	175,000
7440 Small Tools/Minor Equipment	572	3,500	7,000
7999 COVID-19	4,287	-	5,000
Total Operation & Maintenance	515,801	798,210	809,850
7630 Equipment Items > \$2,500	183,364	-	-
Fire Miscellaneous Equipment	-	45,000	50,000
Fire Truck Replacement Fund	-	200,000	450,000
Crewforce MDT software	-	43,400	-
Dispatch Communication System	-	-	13,000
Refurbish Med Unit	-	-	220,000
Fire Prevention Vehicle Replacement	-	68,000	-
Response Time Study	-	47,000	-
Water Rescue Suits/Swiftwater Suits	-	-	20,000
Bryx Station Dispatching	-	13,000	-
Vehicle Monitoring devices	-	45,000	-
Shed for Training Equipment	-	5,000	-
Self Contained Apparatus (SCBA)	-	-	48,000
Training Facility	-	25,000	-
7680 Contract	90,000	-	-
Total Capital Outlay	273,364	491,400	801,000
Total	\$ 5,660,003	\$ 6,846,861	\$ 7,723,045



West Side Fire/Fire & E.M.S. Funds
Public Safety
Fire Service

	Account Number(s)	101.01.510.108.	128.01.510.108.	
Line Description		West Side	Fire & EMS	2024 Total
7001 Employee - Regular Salaries		\$ 189,344	\$ 3,522,081	\$ 3,711,425
7004 Retirement		52,652	737,228	789,880
7005 Medicare		3,182	57,258	60,440
7006 Health Insurance		39,000	682,500	721,500
7007 Uniform & Clothing Allowance		2,200	36,250	38,450
7008 Overtime		40,582	659,418	700,000
7009 Unemployment & Workers' Comp		5,500	85,000	90,500
Total Personnel Services		<u>332,460</u>	<u>5,779,735</u>	<u>6,112,195</u>
7210 Travel & Training		-	68,000	68,000
7280 Vehicle Fuel		-	64,000	64,000
7310 Utilities		8,500	68,000	76,500
7320 Communications/Postage		650	16,000	16,650
7330 Rents & Leases		-	15,000	15,000
7340 Professional Services		7,700	80,000	87,700
7350 Maintenance of Equipment & Facilities		-	163,120	163,120
7360 Insurance & Bonding		-	43,215	43,215
7370 Printing, Photocopy, Advertising		-	15,000	15,000
7390 Misc. Contractual Service		350	70,315	70,665
7410 Office Supplies		-	3,000	3,000
7420 Operating Materials		20,000	155,000	175,000
7440 Small Tools/Minor Equipment		-	7,000	7,000
7999 COVID-19		-	5,000	5,000
Total Operation & Maintenance		<u>37,200</u>	<u>772,650</u>	<u>809,850</u>
7630 Equipment Items > \$2,500:				
Fire Miscellaneous Equipment		-	50,000	50,000
Fire Truck Replacement Fund		-	450,000	450,000
Refurbish Med Unit		-	220,000	220,000
Water Rescue Suits/Swiftwater Suits		-	20,000	20,000
Self Contained Apparatus (SCBA)		-	48,000	48,000
Bryx Station Dispatching		-	13,000	13,000
7680 Contract		-	-	-
Total Capital Outlay		<u>-</u>	<u>801,000</u>	<u>801,000</u>
Total		<u>\$ 369,660</u>	<u>\$ 7,353,385</u>	<u>\$ 7,723,045</u>

Fire & E.M.S. Fund
 Public Safety
 Fire - Community Services

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 334,665	\$ 362,257	\$ 391,090
Operation and Maintenance	8,624	34,150	35,960
Capital Outlay	4,515	13,000	10,000
Total	\$ 347,804	\$ 409,407	\$ 437,050
Funding by Source			
Fire & E.M.S.	\$ 347,804	\$ 409,407	\$ 437,050
Total	\$ 347,804	\$ 409,407	\$ 437,050
Total Positions	2	2	2

Program Description:

The Community Service Cost Center tracks expenditures related to fire prevention programs including fire safety inspections, plan reviews, fire protection systems approvals and inspections. This center also tracks expenses related to providing fire safety education programs to the community including the kindergarten through fourth grade program and other programs presented to various groups in the community. It is undergoing a name change to Community Risk Reduction.

Program Comments:

The 2024 recommended O+M budget reflects an increase of \$1,810 or 5.30% as compared to the 2023 budget. The scanning of fire prevention records will provide a more efficient and consistent way of record keeping. The fire inspectors have continuing education needs necessary to maintain their certification. A more robust educational program is anticipated for the students in both the schools and as they visit the fire station. Our downtown festivals are projected to have a more vigorous presence and our inspectors will be actively participating in the safety of the community at these events.

The department increased its visibility into the community by participating in many activities for children and adults. One such program is designed to increase awareness for middle and high school students of the profession of firefighting and EMT-paramedic. These community engagement programs are essential to the development of the youth in our community, to view our profession with a sense of pride and desire to perform public service.

Fire & E.M.S. Fund
 Public Safety
 Fire - Community Services

Account Number(s)

128.01.510.109.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7003 Uniformed Fire Salaries	\$ 185,744	\$ 186,937	\$ 201,900
7004 Retirement	57,088	52,545	63,505
7005 Medicare	3,582	3,175	3,985
7006 Health Insurance	25,825	37,200	39,000
7007 Uniform Allowance	2,200	2,200	2,200
7008 Overtime	57,826	75,000	75,000
7009 Unemployment & Workers' Comp	2,400	5,200	5,500
Total Personnel Services	334,665	362,257	391,090
7210 Travel & Training	1,567	5,700	5,700
7280 Vehicle Fuel	1,287	1,800	1,800
7350 Maintenance of Equipment & Facilities	-	350	350
7360 Insurance & Bonding	923	1,000	1,110
7390 Misc. Contractual Service	1,881	17,700	17,700
7420 Operating Materials	2,966	4,800	6,500
7440 Small Tools/Minor Equipment	-	2,800	2,800
Total Operation & Maintenance	8,624	34,150	35,960
7630 Equipment Items > \$2,500	4,515	13,000	10,000
Total Capital Outlay	4,515	13,000	10,000
Total	\$ 347,804	\$ 409,407	\$ 437,050

Fire & E.M.S. Fund
 Public Safety
 Fire - Technical Rescue

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 32,025	\$ 78,824	\$ 78,825
Operation and Maintenance	905	22,100	22,100
Capital Outlay	-	-	-
Total	\$ 32,930	\$ 100,924	\$ 100,925
Funding by Source			
Fire & E.M.S.	\$ 32,930	\$ 100,924	\$ 100,925
Total	\$ 32,930	\$ 100,924	\$ 100,925
Total Positions	0	0	0

Program Description:

The Technical Rescue Cost Center is used to track all expenditures related to the Technical Rescue including Water Rescue (swift water, dive and ice rescue) and Urban Search & Rescue (building collapse, rope rescue and trench rescue) teams. The City of Kent Division of Fire participates in these teams with other Portage County Fire Departments to provide these specialty services.

Program Comments:

The 2024 recommended O+M budget reflects a zero percent increase compared to the 2023 budget.

The budget allows for firefighters to go through swift water, ice water and other technical rescue training to elevate the knowledge and skills necessary to provide these rescue services. Additional funding is also provided for tools and equipment (wet suits, ice water rescue suits and helmets) necessary to execute these lifesaving skills.

Fire & E.M.S. Fund
 Public Safety
 Fire - Technical Rescue

Account Number(s)

128.01.510.110.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7004 Retirement	\$ 6,127	\$ 17,280	\$ 17,280
7005 Medicare	370	1,044	1,045
7008 Overtime	25,528	60,000	60,000
7009 Unemployment & Workers' Comp	-	500	500
Total Personnel Services	32,025	78,824	78,825
7210 Travel & Training		6,000	6,000
7350 Maintenance of Equipment & Facilities	152	1,000	1,000
7390 Misc. Contract Services	564	600	600
7420 Operating Materials	189	9,500	9,500
7440 Small Tools/Minor Equipment	-	5,000	5,000
Total Operation & Maintenance	905	22,100	22,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 32,930	\$ 100,924	\$ 100,925

Fire & E.M.S. Fund
 Public Safety
 Fire - Hazmat

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 5,565	\$ 7,639	\$ 7,640
Operation and Maintenance	5,925	7,250	9,400
Capital Outlay	-	-	-
Total	\$ 11,490	\$ 14,889	\$ 17,040
Funding by Source			
Fire & E.M.S.	\$ 11,490	\$ 14,889	\$ 17,040
Total	\$ 11,490	\$ 14,889	\$ 17,040
Total Positions	0	0	0

Program Description:

The Hazmat Division cost center is used, among other things, to track expenditures related to the City’s participation in Portage County’s Hazardous Materials Response Team. The costs to operate this team are divided amongst all Portage County communities.

The costs in this program relate to the City’s share of participation in the team which is paid annually to Portage County Emergency Management and Homeland Security. They collect the funds from each community and then administer the funds which pay for all related equipment costs including vehicles for the Team.

Program Comments:

The 2024 recommended O+M budget had a \$2,150 or 29.66% increase from the 2023 budget. The department will be purchasing one brand new MSA monitor and mount which will be shared between the Hazmat and Confined Space Funds.

Fire & E.M.S. Fund
 Public Safety
 Fire - Hazmat

Account Number(s)

128.01.510.111.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7004 Retirement	\$ 1,065	\$ 1,512	\$ 1,512
7005 Medicare	64	92	93
7008 Overtime	4,436	6,000	6,000
7009 Unemployment & Workers'Comp	-	35	35
Total Personnel Services	<u>5,565</u>	<u>7,639</u>	<u>7,640</u>
7350 Maint of Equipment	-	500	500
7390 Misc. Contractual Services	5,925	6,400	6,400
7440 Small Tools/Minor Equipment	-	350	2,500
Total Operation & Maintenance	<u>5,925</u>	<u>7,250</u>	<u>9,400</u>
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 11,490</u>	<u>\$ 14,889</u>	<u>\$ 17,040</u>

Fire & E.M.S. Fund
 Public Safety
 Fire - Confined Spaces

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 989	\$ 25,200	\$ 25,200
Operation and Maintenance	504	3,125	5,260
Capital Outlay	-	-	-
Total	\$ 1,493	\$ 28,325	\$ 30,460
Funding by Source			
Fire & E.M.S.	\$ 1,493	\$ 28,325	\$ 30,460
Total	\$ 1,493	\$ 28,325	\$ 30,460
Total Positions	0	0	0

Program Description:

The Confined Space cost center is used to track expenditures related to the City of Kent's Confined Space Program which is mandated by OSHA.

Through this program, the Fire Department is responsible for all equipment and its ability to mitigate emergency incidents that may occur while an entry is being performed. The department also provides an OSHA required attendant who oversees the entry to ensure the safety of city employees who need to enter confined spaces for maintenance and or repairs.

Program Comments:

The 2024 recommended O+M budget increased for training and one new MSA monitor and mount split between Hazmat and Confined Space Funds.

Fire & E.M.S. Fund
 Public Safety
 Fire - Confined Spaces

Account Number(s)

128.01.510.112.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7004 Retirement	\$ 189	\$ 2,640	\$ 2,640
7005 Medicare	11	160	160
7008 Overtime	789	22,000	22,000
7009 Unemployment & Workers' Comp	-	400	400
Total Personnel Services	989	25,200	25,200
7210 Travel & Training	-	1,300	1,300
7280 Vehicle Fuel	-	100	100
7350 Maintenance of Equipment & Facilities	-	500	500
7360 Insurance & Bonding	504	725	610
7420 Operating Materials	-	250	250
7440 Small Tools/Minor Equipment	-	1,550	2,500
Total Operation & Maintenance	504	3,125	5,260
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,493	\$ 28,325	\$ 30,460

Fire & E.M.S. Fund
 Public Safety
 Fire - Paramedicine Program

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	1,000	2,000
Capital Outlay	-	-	3,600
Total	\$ -	\$ 1,000	\$ 5,600
Funding by Source			
Fire & E.M.S.	\$ -	\$ 1,000	\$ 5,600
Total	\$ -	\$ 1,000	\$ 5,600
Total Positions	0	0	0

Program Description:

The Paramedicine Program was started in 2022 through the City of Kent's Health Department, when they secured a grant for a Registered Nurse to work in their clinic through a CDC Grant. The Paramedicine Provider works 16 hours per week with the Fire Department, and 16 hours per week with the clinic in the City of Kent Health Department.

The Paramedicine Provider assists those in our response district to provide direction and care for those with low acuity types of medical issues, and to discover higher acuity issues so a patient's doctor may intervene appropriately. The Paramedicine Provider works with area social programs on a temporary basis to connect the patient with those services that will allow the patient to remain at home in a comfortable and safe environment, with a focus on the underserved populations.

Program Comments:

The Paramedicine Provider will have future needs of continuing education, equipment for field assessments, means of transportation, uniforms, printing of educational information, and promotional products to assist the needs of those who are in the care of the program.

Fire & E.M.S. Fund
 Public Safety
 Fire - Paramedicine Program

Account Number(s)

128.01.510.117.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7420 Operating Materials	\$ -	\$ 1,000	\$ 2,000
Total Operation & Maintenance	-	1,000	2,000
7630 Equipment Items > \$2,500	-	-	3,600
Total Capital Outlay	-	-	3,600
Total	\$ -	\$ 1,000	\$ 5,600

Fire Pension Fund
 Public Safety
 Fire Services

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 120,000	\$ 140,000	\$ 160,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	\$ 120,000	\$ 140,000	\$ 160,000
 Funding by Source			
Fire Pension	\$ 120,000	\$ 140,000	\$ 160,000
Total	\$ 120,000	\$ 140,000	\$ 160,000
 Total Positions	0	0	0

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required fire pension.

Program Comments:

A portion of the City's property taxes is designated to pay fire pension. The City is required to contribute 24.0% for the pension on all uniformed fire salaries that are paid by the City. The amounts budgeted for pension in the Fire Division personnel lines have been determined by the amount of property taxes that are designated for this purpose.

Fire Pension Fund
Public Safety
Fire Pension

Account Number(s)

133.01.510.113.

<u>Line Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Recommend</u>
7004 Retirement	<u>\$ 120,000</u>	<u>\$ 140,000</u>	<u>\$ 160,000</u>
Total	<u><u>\$ 120,000</u></u>	<u><u>\$ 140,000</u></u>	<u><u>\$ 160,000</u></u>

Capital Improvements Fund
 Public Safety
 Capital Facilities

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	336,581	501,000	105,000
Total	\$ 336,581	\$ 501,000	\$ 105,000
Funding by Source			
Capital Projects	\$ 336,581	\$ 501,000	\$ 105,000
Total	\$ 336,581	\$ 501,000	\$ 105,000
Total Positions	0	0	0

Program Description:

This cost center covers capital improvements related to the safety facilities.

Program Comments:

This division is used to assist in the implementation of various police specific projects and programs listed in the five-year capital improvement plan on an annual basis.

Capital Improvements Fund
 Public Safety
 Capital Facilities

Account Number(s)

301.01.510.116.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7630 Equipment Items > \$2,500	\$ 336,581	\$ -	\$ -
Police Misc Equipment	-	35,000	35,000
Police Unmarked Veh Repl	-	-	30,000
Lighting/Electrical Upgrades	-	-	15,000
Tasers	-	-	25,000
Cruiser Replacements (9)	-	430,000	-
BAC Datamaster	-	11,000	-
Training Facility Study	-	25,000	-
	336,581	501,000	105,000
Total Capital Outlay			
Total	\$ 336,581	\$ 501,000	\$ 105,000

Police Station Levy Capital Projects Fund
 Public Safety
 Capital Facilities

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	61,830	66,000	66,000
Capital Outlay	624,210	1,450,000	811,250
Total	\$ 686,040	\$ 1,516,000	\$ 877,250
Funding by Source			
Special Inc. Tax & Debt Issued	\$ 686,040	\$ 1,516,000	\$ 877,250
Total	\$ 686,040	\$ 1,516,000	\$ 877,250
Total Positions	0	0	0

Program Description:

The citizens of Kent voted on November 5, 2013 to approve an additional 0.25% Municipal Income Tax that is specifically dedicated to pay the costs of design, construction, capital improvements and equipping of a new police facility, including related property acquisition and debt service. This additional one-quarter of one percent levy on income will be collected for the period from January 1, 2014 through December 31, 2038. This fund has been established to provide for clearly separate collection of those income tax revenues and debt issuance activity along with the subsequent expenditures related and eligible for completion of this capital project.

Program Comments:

All expenditures within this fund are technically “Capital Expenditures” even though we will utilize various expenditure accounts for delineation of activity that are typically classified as either Operations and Maintenance or Debt Service within the City’s chart of accounts.

Police Station Levy Capital Projects Fund
 Public Safety
 Capital Facilities

Account Number(s)

303.01.510.102.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7340 Professional Services	\$ -	\$ -	\$ -
7390 Misc Contractual	61,830	66,000	66,000
7420 Operating Materials	-	-	-
7440 Small Tool	-	-	-
Total Operation & Maintenance	61,830	66,000	66,000
7630 Equipment Items > \$2,500	342,302	-	-
7680 Contract	281,908	-	-
Pedestrian Site Lighting	-	210,000	-
Dispatch Console Replacement	-	425,000	-
7830 LTGO Bonds Interest	-	330,000	316,250
7810 LTGO Bonds Principal	-	485,000	495,000
Total Capital Outlay	624,210	1,450,000	811,250
Total	\$ 686,040	\$ 1,516,000	\$ 877,250





Transportation

<u>FUNDING BY PROGRAM AREA</u>	<u>2024 RECOMMEND</u>
TRANSPORTATION	
Transportation	
Transportation	\$ 1,873,455
Vehicle Maintenance	643,910
State Highway	87,200
Capital Projects	3,502,000
SUBTOTAL	6,106,565
 Basic Utility Services	
Utility Distribution	2,692,822
Vehicle Maintenance Distribution	273,255
SUBTOTAL	2,966,077
TOTAL	\$ 9,072,642

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds
 Transportation
 Central Maintenance

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 2,329,865	\$ 2,718,944	\$ 2,892,362
Operation and Maintenance	853,819	1,188,102	1,188,915
Capital Outlay	762,283	685,000	1,250,000
Total	\$ 3,945,967	\$ 4,592,046	\$ 5,331,277
Funding by Source			
SCMR	\$ 1,431,704	\$ 1,837,095	\$ 1,873,455
Water	832,058	1,152,633	1,245,702
Sewer	370,731	502,168	552,998
Solid Waste	314,489	424,950	495,886
Storm	480,789	460,900	398,236
Capital Projects	516,196	214,300	765,000
Total	\$ 3,945,967	\$ 4,592,046	\$ 5,331,277
Total Positions	22	24	24

Program Description:

The Central Maintenance (CM) Division is responsible for the maintenance of public infrastructure and property as reflected in the following eight program areas; traffic control (pavement markings, signs, non-standard streets and traffic signal maintenance), right-of-way maintenance (pavement, sidewalks, ramps and curbs), sanitary sewer collection system maintenance (sanitary sewer mains and manholes), storm sewer maintenance (ditches, storm culverts and storm sewers), water distribution maintenance (water mains, valves and service lines), meter maintenance (installation, repair, testing or replacement) and building/property maintenance. In addition the City's urban forestry program is performed by the Central Maintenance Division including public property tree trimming, stump removal and root cutting and both public and private property brush chipping, yard waste transfer site operation and leaf pickup. The Central Maintenance Division will receive funding from five primary funds; Street Construction Maintenance and Repair (SCMR), Water, Sewer, State Highway and Storm Water Funds.

Program Comments:

The 2024 recommended operations and maintenance budget reflects a \$813 increase or 0.07% increase from 2023. This increase reflect a realignment of costs to allow for the rising costs of materials. The CM budget's primary function is to purchase material (asphalt, concrete, aggregates, water repair parts, etc.) for our crews to make repairs on all the City's utilities. Rising costs and low availability of parts/ materials has created an unpredictable price structure for 2023 and continuing into 2024. These increased numbers will hopefully allow CM to regain some control on continual maintenance issues and begin to lesson our list of outstanding items for repair.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 1,516,641	\$ 1,726,192	\$ 1,855,529
7004 Retirement (PERS)	227,792	272,070	292,440
7005 Medicare	23,411	28,182	30,293
7006 Health Insurance	398,784	446,400	468,000
7008 Overtime	136,420	200,000	200,000
7009 Unemployment & Workers' Comp	26,817	46,100	46,100
Total Personnel Services	<u>2,329,865</u>	<u>2,718,944</u>	<u>2,892,362</u>
7210 Travel & Training	13,828	8,000	10,000
7280 Vehicle Fuel	22,761	36,600	36,600
7310 Utilities	168,844	188,000	188,000
7320 Communications/Postage	2,950	4,000	4,000
7330 Rents & Leases	1,174	1,000	1,000
7340 Professional Services	3,115	50,400	55,000
7350 Maintenance of Equipment & Facilities	54,137	57,625	86,000
7360 Insurance & Bonding	64,400	77,925	80,315
7370 Printing, Photocopy, Advert	1,115	1,000	1,000
7390 Misc. Contractual Service	144,209	223,052	250,000
7410 Office Supplies	249	1,000	1,000
7420 Operating Materials	260,101	284,500	320,000
7430 Salt	116,700	250,000	150,000
7440 Small Tools/Minor Equip.	236	5,000	6,000
Total Operation & Maintenance	<u>853,819</u>	<u>1,188,102</u>	<u>1,188,915</u>
7630 Equipment Items > \$2,500	762,283	-	-
Cent Maint Misc Equip.	-	40,000	40,000
Pickup Truck	-	40,000	-
Easement Machine	-	65,000	-
Basin Repair Trailer	-	50,000	-
Water Meter Van	-	90,000	-
Brush Chipper	-	90,000	-
One ton dump truck	-	110,000	-
Vehicle Storage Fire Suppression Sytm	-	100,000	-
Concrete Floor Repair	-	50,000	-
Roadside Mower	-	-	125,000
Snow Plow	-	-	310,000
Sewer Jet	-	-	600,000
E Main St. Lead Water Service Replmt	-	-	50,000
Water Service Line Identification	-	-	25,000
Downtown Irrigation	-	-	50,000
7680 Lead Service Replacements	-	50,000	50,000
Total Capital Outlay	<u>762,283</u>	<u>685,000</u>	<u>1,250,000</u>
Total	<u>\$ 3,945,967</u>	<u>\$ 4,592,046</u>	<u>\$ 5,331,277</u>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

	Account Number(s)	102.05.560.601.	201.05.550.605.	202.05.550.605.
		Fund 102	Fund 201	Fund 202
		38%	27%	11%
Line Description		SCMR	Water	Sewer
7001 Employee-Regular Salaries		\$ 719,700	\$ 501,284	\$ 210,083
7004 Retirement (PERS)		113,472	78,279	32,557
7005 Medicare		11,753	8,109	3,373
7006 Health Insurance		177,840	126,360	51,480
7008 Overtime		80,000	52,000	20,000
7009 Unemployment/Workers' Comp		18,500	12,100	4,700
Total Personnel Services		1,121,265	778,132	322,193
7210 Travel & Training		3,000	3,500	3,000
7280 Vehicle Fuel		-	25,800	8,000
7310 Utilities		188,000	-	-
7320 Communications/Postage		3,100	600	300
7330 Rents & Leases		380	260	260
7340 Professional Services		42,000	5,000	5,000
7350 Maint.of Equipment & Facilities		45,000	18,000	10,000
7360 Insurance & Bonding		72,450	1,890	5,975
7370 Printing, Photocopy, Advert		380	260	260
7390 Misc. Contractual Service		115,000	60,000	33,000
7410 Office Supplies		380	260	260
7420 Operating Materials		130,000	105,000	44,000
7430 Salt		150,000	-	-
7440 Small Tools/Minor Equip.		2,500	2,000	750
Total Operation & Maintenance		752,190	222,570	110,805
7630 Equipment Items > \$2,500:				
Cent Maint Misc Equip.		-	-	-
Roadside Mower		-	-	-
Snow Plow		-	-	-
Sewer Jet		-	120,000	120,000
E Main St. Lead Water Service Replmt		-	50,000	-
Water Service Line Identification		-	25,000	-
Downtown Irrigation		-	-	-
7680 Lead Service Replacements		-	50,000	-
Total Capital Outlay		-	245,000	120,000
Total		\$ 1,873,455	\$ 1,245,702	\$ 552,998

205.05.550.605.	208.05.550.605.	301.05.560.604.	
Fund 205	Fund 208	Fund 301	2024
12%	12%	Capital	Total
Solid Waste	Storm Water	Improvements	
\$ 212,231	\$ 212,231	\$ -	\$ 1,855,529
34,066	34,066	-	292,440
3,529	3,529	-	30,293
56,160	56,160	-	468,000
24,000	24,000	-	200,000
5,400	5,400	-	46,100
<u>335,386</u>	<u>335,386</u>	<u>-</u>	<u>2,892,362</u>
-	500	-	10,000
-	2,800	-	36,600
-	-	-	188,000
-	-	-	4,000
-	100	-	1,000
-	3,000	-	55,000
6,500	6,500	-	86,000
-	-	-	80,315
-	100	-	1,000
21,000	21,000	-	250,000
-	100	-	1,000
13,000	28,000	-	320,000
-	-	-	150,000
-	750	-	6,000
<u>40,500</u>	<u>62,850</u>	<u>-</u>	<u>1,188,915</u>
-	-	40,000	40,000
-	-	125,000	125,000
-	-	310,000	310,000
120,000	-	240,000	600,000
-	-	-	50,000
-	-	-	25,000
-	-	50,000	50,000
-	-	-	50,000
<u>120,000</u>	<u>-</u>	<u>765,000</u>	<u>1,250,000</u>
<u>\$ 495,886</u>	<u>\$ 398,236</u>	<u>\$ 765,000</u>	<u>\$ 5,331,277</u>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds
 Transportation
 Vehicle Maintenance

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ 385,457	\$ 463,783	\$ 496,390
Operation and Maintenance	302,738	365,400	391,775
Capital Outlay	5,302	50,000	70,000
Total	\$ 693,497	\$ 879,183	\$ 958,165
Funding by Source			
SCMR	\$ 503,981	\$ 603,428	\$ 645,910
Water	50,966	82,842	91,260
Sewer	32,214	56,445	62,831
Solid Waste	50,490	55,734	59,582
Storm	50,544	55,734	59,582
Capital Projects	5,302	25,000	39,000
Total	\$ 693,497	\$ 879,183	\$ 958,165
Total Positions	4	4	4

Program Description:

This division performs maintenance on municipal vehicles and equipment for all City departments and divisions. Vehicle maintenance currently services approximately 400 pieces of equipment, including vehicles, trucks, excavators, and other small tools.

Activities of this division consist of preventive maintenance, new equipment modification, brake repairs, hydraulic system repairs, fabrication and welding, body repair and painting, diagnostics and repair of on-board computer systems. Major engine, transmission or electrical repairs are usually contracted out.

Program Comments:

The 2024 recommended budget reflects an increase of \$26,375 or 7.22%. It is mainly status quo operating budget with the biggest increase in operating materials due to inflation. As future plans progress we will look at continuing to increase training to allow for continuing education on our diagnostic tools. The capital does include a vehicle that is needed for the department to function in an efficient manner.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 258,833	\$ 298,331	\$ 322,205
7004 Retirement (PERS)	37,313	47,009	51,661
7005 Medicare	3,809	4,868	5,349
7006 Health Insurance	68,442	74,400	78,000
7008 Overtime	11,760	30,000	30,000
7009 Unemployment & Workers' Comp	5,300	9,175	9,175
	385,457	463,783	496,390
Total Personnel Services			
7210 Travel & Training	749	2,000	4,000
7280 Vehicle Fuel	165,524	188,000	188,000
7310 Utilities	11,729	15,000	17,000
7320 Communications/Postage	381	500	500
7330 Rentals	4,553	2,500	2,500
7340 Professional Services	2,371	3,000	3,000
7350 Maintenance of Equipment & Facility	12,612	16,800	17,500
7360 Insurance & Bonding	1,483	1,700	1,275
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	3,500	9,200	10,500
7410 Office Supplies	315	400	400
7420 Operating Materials	94,084	123,200	143,000
7440 Small Tools/Minor Equipment	5,437	3,000	4,000
	302,738	365,400	391,775
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	5,302	-	-
Miscellaneous Equipment	-	50,000	30,000
Portable Vehicle Lift	-	-	40,000
	5,302	50,000	70,000
Total Capital Outlay			
Total	\$ 693,497	\$ 879,183	\$ 958,165

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

	Account Number(s)	102.05.560.602.	201.05.550.606.	202.05.550.606.
		Fund 102	Fund 201	Fund 202
		50%	16%	10%
Line Description		SCMR	Water	Sewer
7001 Employee - Regular Salaries		\$ 163,941	\$ 48,967	\$ 30,607
7004 Retirement (PERS)		26,364	8,009	5,006
7005 Medicare		2,730	829	518
7006 Health Insurance		39,000	12,480	7,800
7008 Overtime		17,500	4,000	2,500
7009 Unemployment & Workers' Comp		4,600	1,475	900
Total Personnel Services		254,135	75,760	47,331
7210 Travel & Training		4,000	-	-
7280 Vehicle Fuel		188,000	-	-
7310 Utilities		17,000	-	-
7320 Communications/Postage		500	-	-
7330 Rentals		2,500	-	-
7340 Professional Services		3,000	-	-
7350 Maintenance of Equipment & Facility		17,500	-	-
7360 Insurance & Bonding		1,275	-	-
7370 Printing, Photocopy, Advertising		100	-	-
7390 Misc. Contractual Service		10,500	-	-
7410 Office Supplies		400	-	-
7420 Operating Materials		143,000	-	-
7440 Small Tools/Minor Equipment		4,000	-	-
Total Operation & Maintenance		391,775	-	-
7630 Equipment Items > \$2,500				
Miscellaneous Equipment		-	7,500	7,500
Portable Vehicle Lift		-	8,000	8,000
Total Capital Outlay		-	15,500	15,500
Total Total By Fund		\$ 645,910	\$ 91,260	\$ 62,831

205.05.550.606.	208.05.550.606.	301.05.560.606.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2024 Total
\$ 39,345	\$ 39,345	\$ -	\$ 322,205
6,141	6,141	-	51,661
636	636	-	5,349
9,360	9,360	-	78,000
3,000	3,000	-	30,000
1,100	1,100	-	9,175
<u>59,582</u>	<u>59,582</u>	<u>-</u>	<u>496,390</u>
-	-	-	4,000
-	-	-	188,000
-	-	-	17,000
-	-	-	500
-	-	-	2,500
-	-	-	3,000
-	-	-	17,500
-	-	-	1,275
-	-	-	100
-	-	-	10,500
-	-	-	400
-	-	-	143,000
-	-	-	4,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>391,775</u>
-	-	15,000	30,000
<u>-</u>	<u>-</u>	<u>24,000</u>	<u>40,000</u>
<u>-</u>	<u>-</u>	<u>39,000</u>	<u>70,000</u>
<u>\$ 59,582</u>	<u>\$ 59,582</u>	<u>\$ 39,000</u>	<u>\$ 958,165</u>

State Highway Fund
 Transportation
 Central Maintenance

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	60,000	67,200	87,200
Capital Outlay	-	-	-
Total	\$ 60,000	\$ 67,200	\$ 87,200
Funding by Source			
State Highway	\$ 60,000	\$ 67,200	\$ 87,200
Total	\$ 60,000	\$ 67,200	\$ 87,200
Total Positions	0	0	0

Program Description:

The state highway fund accounts for a percentage of the total revenue the City receives from state levied, locally-shared gasoline taxes and vehicle registration fees. This percentage is derived by dividing the miles of state highways by total miles of state and local streets within the City.

Program Comments:

The 2024 recommended budget allows for expenditure of moneys recieved specific for state highways within the City. State Routes 43, 59 and 261.

State Highway Fund
 Transportation
 Central Maintenance

Account Number(s)

103.05.560.601.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7390 Misc. Contractual Service	\$ 60,000	\$ 22,400	\$ 22,400
7420 Operating Materials	-	44,800	64,800
Total Operation & Maintenance	60,000	67,200	87,200
7630 Equipment Items >\$2500.00	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 60,000	\$ 67,200	\$ 87,200

Capital Improvements Fund
 Transportation
 Capital Facilities

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	769,968	-	-
Capital Outlay	3,090,839	4,715,000	2,698,000
Total	\$ 3,860,807	\$ 4,715,000	\$ 2,698,000
Funding by Source			
Capital Projects	\$ 3,860,807	\$ 4,715,000	\$ 2,698,000
Total	\$ 3,860,807	\$ 4,715,000	\$ 2,698,000
Total Positions	0	0	0

Program Description:

This division covers capital improvements to streets, bridges, sidewalks, traffic control devices and related appurtenances.

Program Comments:

This division is used to assist in implementation of the five-year capital improvement plan on an annual basis. All project expenditures are presented to City Council in the annual CIP Plan Update.

Capital Improvements Fund
 Transportation
 Capital Facilities

Account Number(s)

301.05.560.604.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7340 Professional Services	\$ 767,885	\$ -	\$ -
7370 Printing, Photocopy, Advertising	2,083	-	-
Total Operation & Maintenance	769,968	-	-
7630 Equipment Items > \$2,500		-	-
7680 Contract	3,090,839	-	-
Engineering Drawing Update	-	12,500	12,500
Annual Street & Sidewalk Program	-	1,000,000	1,600,000
Sidewalk Tree Damage Repairs	-	5,000	5,000
East Main Street Area Improvements	-	1,600,000	300,000
Misc Active Transportation Improvements	-	15,000	40,000
SR 261/Mogadore and Franklin Signals	-	-	28,000
Specifications Update	-	12,500	12,500
Sunrise Bridge Rehabilitation	-	90,000	700,000
SR 59 Aternative Transport. Imprvmts	-	740,000	-
Fairchild- Woodard Signal Upgrade	-	50,000	-
Hudson Road Improvements	-	150,000	-
N. Mantua St. Improvements	-	800,000	-
W. Summit St. Pedestrian Improvements	-	40,000	-
Portage Mill Race Segment - Phase 1	-	200,000	-
Total Capital Outlay	3,090,839	4,715,000	2,698,000
Total	\$ 3,860,807	\$ 4,715,000	\$ 2,698,000





Utility Services

<u>FUNDING BY PROGRAM AREA</u>	<u>2024 RECOMMEND</u>
BASIC UTILITY SERVICES	
Water	
Water Plant Operations	\$ 2,144,465
Water Plant Capital	1,212,500
Capital Facilities	200,000
SUBTOTAL	3,556,965
Water Reclamation	
Water Rec.Plant Operations	2,454,660
Water Rec. Plant Capital	1,086,100
Capital Facilities	25,000
SUBTOTAL	3,565,760
Utility Billing	
Utility Billing Operations	98,400
SUBTOTAL	98,400
Storm Water Drainage	
Storm Water Drainage	-
Capital Facilities	150,000
SUBTOTAL	150,000
TOTAL	\$ 7,371,125

Water Fund
 Utility Services
 Water Production

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 964,671	\$ 1,125,062	\$ 1,208,365
Operation and Maintenance	622,378	811,650	936,100
Capital Outlay	664,551	923,000	1,212,500
Total	\$ 2,251,600	\$ 2,859,712	\$ 3,356,965
Funding by Source			
Water	\$ 2,251,600	\$ 2,859,712	\$ 3,356,965
Total	\$ 2,251,600	\$ 2,859,712	\$ 3,356,965
Total Positions	10	10	10

Program Description:

The Kent Water Treatment Plants major responsibilities are the treatment, pumping and storage of potable water for the City of Kent. The Water Treatment Plant treats an average of 2.60 million gallons of water per day (MGD). The Water Treatment Plant has the capacity to treat 6.0 MGD, and with modification can treat 12 MGD. The treatment process is the lime-soda ash method for softening, then Co2 is used for stabilization, fluoride is used for dental health, and then chlorine is used for disinfection. The development of an additional secondary wellfield to ensure an adequate supply of water in the future is a major concern of this administration.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$124,450, or 15.33% compared to the 2023 budget. This reflects the need to realign our budget to accomodate and manage new mandates via the Ohio EPA as well as allow us to reinstitute maintenance programs that may have been put on hold during COVID. An increase in chemical costs for the treatment of water, scheduled maintenance along with inflation has also caused the increased budget in operation and maintenance.

Water Fund
Utility Services
Water Production

Account Number(s)

201.05.550.501.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 639,095	\$ 742,753	\$ 802,174
7004 Retirement (PERS)	91,106	111,917	120,871
7005 Medicare	9,720	11,592	12,520
7006 Health Insurance	166,200	186,000	195,000
7008 Overtime	48,028	55,000	60,000
7009 Unemployment & Workers' Comp	10,522	17,800	17,800
Total Personnel Services	964,671	1,125,062	1,208,365
7210 Travel & Training	717	3,500	3,500
7280 Vehicle Fuel	8,534	15,000	15,000
7310 Utilities	188,105	210,000	240,000
7320 Communications/Postage	2,367	3,500	3,500
7330 Rents & Leases	1,209	10,000	10,000
7340 Professional Services	19,804	35,000	35,000
7350 Maintenance of Equipment & Facility	30,273	74,750	75,000
7360 Insurance & Bonding	39,145	39,250	48,050
7370 Printing, Photocopy, Advertising	542	600	1,000
7390 Misc. Contractual Service	22,780	24,050	24,050
7410 Office Supplies	559	1,000	1,000
7420 Operating Materials	301,004	380,000	460,000
7440 Small Tools/Minor Equipment	7,339	15,000	20,000
Total Operation & Maintenance	622,378	811,650	936,100
7630 Equipment Items>\$2,500	41,819	-	-
WTP Misc Plant Equipment	-	50,000	50,000
7680 Contract	622,732	-	-
Roof Repair	-	-	250,000
400K/500K Water Tanks Rehab	-	-	72,500
Facilities Plan	-	-	40,000
Wellfield Development	-	50,000	200,000
Wellfield Maint. Agree.	-	100,000	100,000
Wellfield Generator Storage Struct.	-	15,000	-
SCADA Upgrades	-	50,000	50,000
Surge Protection Improvements	-	-	300,000
Pump Room Upgrades	-	-	75,000
Lime Slaker Installation	-	-	75,000
Tires for Loader	-	8,000	-
Filter Actuator Replacement	-	100,000	-
Tank Cleaning and Inspection	-	100,000	-
Well 12 Rehabilitation	-	450,000	-
Total Capital Outlay	664,551	923,000	1,212,500
	\$ 2,251,600	\$ 2,859,712	\$ 3,356,965

Sewer Fund
 Utility Services
 Water Reclamation

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,211,996	\$ 1,442,175	\$ 1,601,970
Operation and Maintenance	569,142	771,873	852,690
Capital Outlay	425,660	2,662,500	1,086,100
Total	\$ 2,206,798	\$ 4,876,548	\$ 3,540,760
Funding by Source			
Sewer	\$ 2,206,798	\$ 4,876,548	\$ 3,540,760
Total	\$ 2,206,798	\$ 4,876,548	\$ 3,540,760
Total Positions	13	13	13

Program Description:

The Kent Water Reclamation Facility has a design flow of 5.0 million gallons per day and is currently treating an average daily flow of 2.66 million gallons. The overall treatment process is termed advanced secondary activated sludge and utilizes physical, chemical and biological methods for the removal of conventional pollutants in addition to phosphorus and ammonia from the sewage waste stream.

Major treatment processes include influent screening, grit removal, ferrous chloride addition, pre-aeration, primary clarification, alkalinity addition, aeration, secondary clarification, chlorination, de-chlorination, post-aeration, anaerobic digestion, belt press bio-solids dewatering and bio-solids disposal/reuse. The treated water is discharged into the Cuyahoga River via an NPDES permit issued by the Ohio EPA. The stabilized and dewatered bio-solids are transported to Sayre farms in northern Portage county, Ohio for the purpose of land application.

This division is responsible for the operation and maintenance of seven off-site sewage pump stations along with the Kent waterfall pumping system located at Franklin Mills Riveredge Park. We are also responsible for the WRF laboratory which runs tests on the influent, the effluent and the bio-solids of the treatment facility. The laboratory personnel also work with the facility's IPP Environmental Tech on collecting industry samples to help determine compliance.

Program Comments:

The 2024 recommended O&M budget reflects an increase of \$80,817, or 10.47% compared to the 2023 budget. This increase relates to the increased cost of products, delivery and availability of parts and chemicals along with surcharges being passed on to us. Maintenance at the facility has increased in both cost and frequency, with the major projects that are currently being done or planned in the future there is the supporting equipment that still needs maintained, repaired or replaced, the cost for all of those items have the same increases and delays as the above mentioned. In addition redundancy supplies of treatment chemicals will be needed to ensure continued treatment.

Sewer Fund
Utility Services
Water Reclamation

Account Number(s)

202.05.550.503.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 846,921	\$ 995,080	\$ 1,126,831
7004 Retirement (PERS)	114,374	142,532	153,935
7005 Medicare	12,200	14,763	16,704
7006 Health Insurance	207,825	241,800	253,500
7008 Overtime	17,154	23,000	26,000
7009 Unemployment & Workers' Comp	13,522	25,000	25,000
Total Personnel Services	1,211,996	1,442,175	1,601,970
7210 Travel & Training	6,894	6,500	6,500
7280 Vehicle Fuel	13,095	15,000	15,000
7310 Utilities	190,828	220,000	235,000
7320 Communications/Postage	2,500	7,000	7,000
7330 Rents & Leases	1,316	2,000	2,000
7340 Professional Services	16,836	42,000	42,000
7350 Maintenance of Equipment & Facility	45,706	99,750	135,000
7360 Insurance & Bonding	42,793	43,043	53,610
7370 Printing, Photocopy, Advertising	222	500	500
7390 Misc. Contractual Service	101,682	131,080	131,080
7410 Office Supplies	477	1,000	1,000
7420 Operating Materials	144,429	200,000	220,000
7440 Small Tools/Minor Equipment	2,364	4,000	4,000
Total Operation & Maintenance	569,142	771,873	852,690
7630 Equipment Items > \$2,500	204,749	-	-
WRF-Misc Plant Equipment	-	70,000	100,000
Belt Press Conveyor	-	185,000	-
Return Pump	-	50,000	-
Plant Sump Pumps	-	15,000	-
Fork Lift	-	16,500	-
Lab Autoclave	-	10,000	-
Lab Incubator	-	6,000	-
Motor Control Center Replacmt	-	-	100,000
Press Rehabilitation	-	-	10,000
Auto Sampler	-	-	7,400
Safety Equipment	-	-	5,000
Lift Station Wt Well Gates	-	-	14,400
Thermo Refrigerator/Freezer	-	-	4,300
Pickup Truck	-	50,000	-
7680 Contract	220,911	-	-
SCADA Updgrades	-	60,000	-
Heat Digesters	-	2,200,000	-
Final Clarifiers Rehabilitaton	-	-	845,000
Total Capital Outlay	425,660	2,662,500	1,086,100
Total	\$ 2,206,798	\$ 4,876,548	\$ 3,540,760

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	707	-	-
Capital Outlay	1,685,832	1,342,100	375,000
Total	<u>\$ 1,686,539</u>	<u>\$ 1,342,100</u>	<u>\$ 375,000</u>
Funding by Source			
Water	\$ 148,454	\$ 50,000	\$ 200,000
Sewer	1,398,402	1,075,000	25,000
Storm Water Drainage	139,683	217,100	150,000
Total	<u>\$ 1,686,539</u>	<u>\$ 1,342,100</u>	<u>\$ 375,000</u>
Total Positions	<u>0</u>	<u>0</u>	<u>0</u>

Program Description:

This cost center covers capital improvements to the water and sewer infrastructure that are not specifically related to plant operations. Beginning in 2008, storm water drainage capital improvements were included in this cost center.

Program Comments:

This division is used to fund implementation of the five-year capital improvement plan on an annual basis relative to public utilities. All project expenditures are presented to City Council in the annual CIP Plan Update.

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Line Description	2022 Actual	2023 Budget	2024 Recommend
7340 Professional Services	\$ 707	\$ -	\$ -
Total Operation & Maintenance	707	-	-
7680 Contract	1,685,832		
Majors/Stinaff/Cuyahoga Waterline	-	50,000	-
Annual Street Program	-	75,000	75,000
Storm Sewer Design Standards Update	-	1,000,000	-
Miller/Harvey/Steel Storm and Water	-	25,000	-
Specifications Update	-	37,500	37,500
Storm Sewer Televising	-	75,000	50,000
PCWR Joint Water Planning Study	-	-	50,000
Walnut Street - Phase 1	-	42,100	-
Water Meter Study	-	-	125,000
Standard Construction Drawing Update	-	37,500	37,500
Total Capital Outlay	1,685,832	1,342,100	375,000
Total	\$ 1,686,539	\$ 1,342,100	\$ 375,000

Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

	Account Number(s)	201.05.550.502.	202.05.550.505.	208.05.550.508.
		Fund 201	Fund 202	Fund 208
Line Description		Water	Sewer	Storm Water
7680 Contract:				
Annual Sidewalk/Street Program	\$	-	\$ -	\$ 75,000
Specifications Update		12,500	12,500	12,500
Storm Sewer Televising		-	-	50,000
PCWR Joint Water Planning Study		50,000	-	-
Water Meter Replacement		125,000	-	-
Standard Construction Draw Update		12,500	12,500	12,500
Total Capital Outlay		200,000	25,000	150,000
Total	\$	200,000	\$ 25,000	\$ 150,000

2024
Total

\$ 75,000
37,500
50,000
50,000
125,000
37,500

375,000

\$ 375,000





Health Services

FUNDING BY PROGRAM AREA

**2024
RECOMMEND**

HEALTH SERVICES

Health Services

Administrative	\$	740,725
Food Service		152,125
Revolving Housing		199,965
Swimming Pool Inspection		10,460
General Workforce		101,255
Tobacco Grant		63,800
Other Grants		19,500

SUBTOTAL 1,287,830

Capital Projects

Administrative		45,000
Food Service		7,500
Revolving Housing		6,300
Swimming Pool Inspection		1,200

SUBTOTAL 60,000

TOTAL \$ 1,347,830

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds
 Health Services
 Health Department

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 721,153	\$ 873,967	\$ 956,630
Operation and Maintenance	311,145	324,328	331,200
Capital Outlay	-	-	60,000
Total	\$ 1,032,298	\$ 1,198,295	\$ 1,347,830
Funding by Source			
General	\$ 738,533	\$ 695,677	\$ 785,725
Food Service	100,927	140,571	159,625
Revolving Housing	126,853	183,381	206,265
Swimming Pool Inspection	8,679	9,545	11,660
General Workforce	56,322	94,821	101,255
Tobacco Grant	984	63,800	63,800
Other Grants		10,500	19,500
Total	\$ 1,032,298	\$ 1,198,295	\$ 1,347,830
Total Positions	8	8	8

Program Description:

The Kent City Health Department (KCHD) provides numerous health-related services to the citizens of Kent. Examples include annual inspecting and licensing of restaurants, food services establishments, mobile food trucks & vending machines, public swimming pools, body art, well and septic systems, public schools, and childcare centers. We also perform investigations into all State mandated reportable diseases, as well as education, prevention, and enforcement of underage smoking and vaping. Throughout Healthy Eating and Active Living Grant we worked closely with Haymakers Farmers Market. We held our first Health Fair as well as participated in many local health promotion events. The KCHD also responds to service requests regarding threats to public health and the environment. Corrective action may result as of investigations. We have incorporated a falls reduction program as well as a car seat installation service. We strive to provide the most up to date and reliable information on health & wellness. KCHD participates in training and drills for emergency preparedness. We are attempting to expand capacity through grants and have attained multiple sizable awards. KCHD seeks to grow the next generation of public health workers by partnering with Kent State University providing practicums and internships.

Program Comments:

The 2024 recommended O&M budget reflects an increase of \$6,872 or 2.12% compared to the 2023 budget, which is related to grant funding by the EPA, FDA, and the Ohio Department of Health.

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds
 Health Services
 Health Department

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 506,036	\$ 625,508	\$ 671,806
7004 Retirement (PERS)	70,487	88,259	97,832
7005 Medicare	7,306	9,145	10,137
7006 Health Insurance	127,050	130,200	156,000
7008 Overtime	74	1,750	1,750
7009 Unemployment & Workers' Comp	6,600	15,505	15,505
7250 Auto Allowance	3,600	3,600	3,600
	721,153	873,967	956,630
Total Personnel Services			
7210 Travel & Training	5,698	14,250	14,250
7280 Vehicle Fuel	1,770	3,150	3,150
7310 Utilities	3,079	12,000	13,500
7320 Communications/Postage	4,120	6,600	7,300
7330 Rents & Leases	57,621	62,000	62,000
7340 Professional Services	130,624	106,250	128,000
7350 Maintenance of Equipment & Facilities	3,690	3,690	3,690
7360 Insurance & Bonding	8,894	9,228	10,150
7370 Printing, Photocopy, Advertising	3,525	9,000	10,500
7390 Misc. Contractual Service	29,404	31,460	31,460
7410 Office Supplies	3,633	6,800	7,300
7420 Operating Materials	30,699	59,000	39,000
7440 Small Tools/Minor Equipment	-	900	900
7999 COVID	28,388	-	-
	311,145	324,328	331,200
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	-	-	60,000
	-	-	60,000
Total Capital Outlay			
	-	-	60,000
Total	\$ 1,032,298	\$ 1,198,295	\$ 1,347,830

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health

	Account Number(s) 001.02.520.201.	107.02.520.202.	120.02.520.203.
	59%	16%	24%
Line Description	General	Food Service	Revolving Housing
7001 Employee - Regular Salaries	\$ 376,755	\$ 88,405	\$ 123,530
7004 Retirement (PERS)	55,931	12,495	17,764
7005 Medicare	5,794	1,295	1,841
7006 Health Insurance	80,535	21,840	32,760
7008 Overtime	1,000	750	-
7009 Unemployment & Workers' Comp	8,500	3,000	2,800
7250 Auto Allowance	3,600	-	-
Total Personnel Services	532,115	127,785	178,695
7210 Travel & Training	2,000	1,250	1,000
7280 Vehicle Fuel	650	1,250	1,250
7310 Utilities	4,500	-	-
7320 Communications/Postage	6,500	400	400
7330 Rents & Leases	35,000	10,000	10,000
7340 Professional Services	118,000	-	-
7350 Maintenance of Equipment & Facilities	690	1,500	1,500
7360 Insurance & Bonding	10,150	-	-
7370 Printing, Photocopy, Advertising	8,500	1,000	1,000
7390 Misc. Contractual Service	17,220	1,620	1,620
7410 Office Supplies	1,500	1,500	1,500
7420 Operating Materials	3,000	5,820	3,000
7440 Small Tools/Minor Equipment	900	-	-
Total Operation & Maintenance	208,610	24,340	21,270
	Fund 301		
7630 Equipment Items > \$2,500	45,000	7,500	6,300
Total Capital Outlay	45,000	7,500	6,300
Total	\$ 785,725	\$ 159,625	\$ 206,265

130.02.520.204.	001.02.520.205.	001.02.520.206.	001.02.520.207.	
1% Swimming Pool Inspection	General Workforce	Tobacco Grant	Other Grants	2024 Total
\$ 7,755	\$ 58,041	\$ 17,320	\$ -	\$ 671,806
1,086	8,126	2,430	-	97,832
114	843	250	-	10,137
1,365	19,500	-	-	156,000
-	-	-	-	1,750
140	1,065	-	-	15,505
-	-	-	-	3,600
<u>10,460</u>	<u>87,575</u>	<u>20,000</u>	<u>-</u>	<u>956,630</u>
-	5,000	5,000	-	14,250
-	-	-	-	3,150
-	-	-	9,000	13,500
-	-	-	-	7,300
-	-	7,000	-	62,000
-	-	10,000	-	128,000
-	-	-	-	3,690
-	-	-	-	10,150
-	-	-	-	10,500
-	-	11,000	-	31,460
-	2,000	800	-	7,300
-	6,680	10,000	10,500	39,000
-	-	-	-	900
<u>-</u>	<u>13,680</u>	<u>43,800</u>	<u>19,500</u>	<u>331,200</u>
<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<u>\$ 11,660</u>	<u>\$ 101,255</u>	<u>\$ 63,800</u>	<u>\$ 19,500</u>	<u>\$ 1,347,830</u>





Recreation

<u>FUNDING BY PROGRAM AREA</u>	<u>2024 RECOMMEND</u>
LEISURE TIME ACTIVITIES	
Leisure Time Activities	
Parks and Recreation	\$ 1,706,885
KYBS	71,895
K-6 Child Care	458,270
Fitness Center	-
KYFC	28,500
	2,265,550
Capital Projects	
Parks & Recreation	224,000
	224,000
TOTAL	\$ 2,489,550

Parks & Recreation Fund
 Leisure Time Activities
 Parks & Recreation

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 889,606	\$ 1,067,310	\$ 1,163,285
Operation and Maintenance	350,329	488,967	543,600
Capital Outlay	204,328	249,000	224,000
Total	\$ 1,444,263	\$ 1,805,277	\$ 1,930,885
Funding by Source			
Recreation	\$ 1,444,263	\$ 1,805,277	\$ 1,930,885
Total	\$ 1,444,263	\$ 1,805,277	\$ 1,930,885
Total Positions	42	13*	13*

* Includes full-time employees only.

Program Description:

Kent Parks and Recreation maintains the following recreation areas: Plum Creek Park, Fred Fuller Park which includes Kramer fields, Franklin Mills Riveredge Park which includes Brady's Leap and the John Brown Tannery Site, Fishcreek Park, Al Lease Park, Yacavona Park, Highland Park, Chadwick Park, Jessie Smith Wildlife Refuge, the John Davey Arboretum, River Bend Park, Forest Lakes Park, Depeyster Field, Stonewater Park and the Franklin Avenue Recreation Center.

Thousands of Kent citizens participate in recreation organized activities. Recreation activities are comprised of the following: Senior Programs – Kent Retirees Association; Silver Sneakers Fitness Program Adult Programs – fitness classes, softball leagues, tennis lessons, open volleyball, and basketball leagues Youth Programs – youth sports, martial arts, environmental education, and cultural arts are offered for boys and girls ages 3 to 18 years of age. The youth sports that are offered include baseball/softball, tennis, volleyball, lacrosse, flag football, cheer and dance, soccer, wrestling, and sports camps. The education component offers preschool programs, school age programs, and four summer day camps and a Kids Nite Out Program. The newest addition to the recreation department is the cultural arts for youth, a children's musical theatre program. Special events are also held throughout the year for the citizens of the community. Examples include Art in the Park, Black Squirrel Adventure Race, Turkey Trot, Halloween Family Festival, Shop with A Cop, Santa's arrival in downtown Kent, sport contests, Hershey Track Meet, River Day, Schoolz Out Ice Skating Party and an Easter Egg Hunt.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$54,633, or 11.17% compared to the 2023 budget. This increase is due inflation and additional costs for training.

Parks & Recreation Fund

Leisure Time Activities

Parks & Recreation

Account Number(s)

106.03.530.301.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 619,308	\$ 746,580	\$ 806,308
7004 Retirement (PERS)	89,455	108,130	116,781
7005 Medicare	9,153	11,200	12,096
7006 Health Insurance	131,150	148,800	175,500
7008 Overtime	21,660	25,000	25,000
7009 Unemployment & Workers' Comp	15,280	24,000	24,000
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	889,606	1,067,310	1,163,285
7210 Travel & Training	2,434	3,500	16,500
7280 Vehicle Fuel	18,650	21,000	21,000
7310 Utilities	43,801	46,000	55,000
7320 Communications/Postage	4,513	5,000	5,000
7330 Rents & Leases	17,289	26,000	26,000
7340 Professional Services	63,524	100,000	100,000
7350 Maintenance of Equipment & Facility	26,157	38,525	40,000
7360 Insurance & Bonding	15,232	15,482	18,100
7370 Printing, Photocopy, Advertising	4,608	12,000	10,000
7390 Misc. Contractual Service	66,792	90,460	102,000
7410 Office Supplies	2,041	6,000	6,000
7420 Operating Materials	84,404	119,000	138,000
7440 Small Tools/Minor Equipment	884	6,000	6,000
Total Operation & Maintenance	350,329	488,967	543,600
7680 Contracts	132,297		
Park & Trail Paving & Sealing	-	20,000	25,000
Building Renovations	-	5,000	8,000
Park Amenities Improvements	-	15,000	75,000
Boardwalk Renovation	-	15,000	15,000
Playground Replacement	-	5,000	5,000
Loan Repayment	-	51,000	51,000
7630 Equipment Items > \$2,500	72,031		
Dump Truck Replacement	-	38,000	45,000
Ballfield Groomer	-	34,000	-
Mower Replacement	-	66,000	-
Total Capital Outlay	204,328	249,000	224,000
Total	\$ 1,444,263	\$ 1,805,277	\$ 1,930,885

Parks & Recreation Fund
 Leisure Time Activities
 KYBS

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 9,287	\$ 29,563	\$ 31,895
Operation and Maintenance	31,778	39,000	40,000
Capital Outlay	-	-	-
Total	\$ 41,065	\$ 68,563	\$ 71,895

Funding by Source	2022	2023	2024
Recreation	\$ 41,065	\$ 68,563	\$ 71,895
Total	\$ 41,065	\$ 68,563	\$ 71,895

Total Positions*	1	0	0
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* Includes full-time employees only.

Program Description:

The Kent Youth Baseball & Softball - KYBS (formerly KABC) cost center is used to account for expenditures related to this popular recreation program. KYBS is funded primarily through user charges and sponsorship fees. In 2016, approximately 450 boys and girls participated in 10 separate leagues. The leagues are divided into three components: instructional league, softball and baseball. The instructional league is for 5 to 7 year old boys and girls to learn the basic skills associated with baseball and softball. The Softball League is for 8 to 18 year olds and plays in either the Stow YES League or Portage South League. The baseball league is for 8 to 18 year olds and teams are placed in leagues according to their skill level. Leagues travel to neighboring communities including Streetsboro, Hudson, Portage County, Akron and Twinsburg. Tournaments for both the softball and baseball leagues are held at the end of the season.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a slight increase of \$1,000 as compared to the 2023 budget.

Parks & Recreation Fund
 Leisure Time Activities
 KYBS

Account Number(s)

106.03.530.302.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 8,044	\$ 25,000	\$ 27,000
7004 Retirement (PERS)	1,126	3,500	3,780
7005 Medicare	117	363	415
7009 Unemployment & Workers' Comp	-	700	700
Total Personnel Services	9,287	29,563	31,895
7340 Professional Services	6,214	9,500	9,500
7390 Misc. Contractual Service	4,380	5,500	5,500
7420 Operating Materials	21,184	24,000	25,000
Total Operation & Maintenance	31,778	39,000	40,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 41,065	\$ 68,563	\$ 71,895

Parks & Recreation Fund

Leisure Time Activities

K-6 Child Care

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 250,143	\$ 342,100	\$ 368,520
Operation and Maintenance	73,395	87,100	89,750
Capital Outlay	-	-	-
Total	\$ 323,538	\$ 429,200	\$ 458,270
Funding by Source			
Recreation	\$ 323,538	\$ 429,200	\$ 458,270
Total	\$ 323,538	\$ 429,200	\$ 458,270
Total Positions	17	1*	1*

* Includes full-time employees only.

Program Description:

This cost center is used to account for the expenditures related to the K-6 Child Care Program. This program is funded with user charges.

Kent Parks and Recreation KPR Kidz Club offers child care before and after school from 6:30-8:30 a.m. and 3:00-6:00 p.m. for Kindergarten through 6th graders in the Kent City Schools. There are 3 locations: Davey Elementary, Longcoy Elementary and the Kent Recreation Center. The average amount of kids enrolled during the '15-16 school year is 125 (approximately 50 at Davey, 30 at Longcoy and 40 at the Kent Rec). Over 20 students are approved for child care assistance through the Ohio Department of Job and Family Services. Transportation is provided for Walls and Stanton students by Kent City School bus to and from the sites. The Kent Rec is open for all day child care from 6:30 a.m.-6:00 p.m. during the Kent City School's winter break, spring break, snow days and summer break. Davey will also house a summer camp this year from 9:00 a.m.-5:00 p.m. Each site has received grant money from the Step Up to Quality award program since 2008 totaling over \$50,000. Staff are trained in CPR, First Aid, Communicable Disease, Child Abuse Prevention and Child Development.

Program Comments:

The 2024 recommended operation and maintenance budget reflects an increase of \$2,650, or 3.04% compared to the 2023 budget. This increase can be attributed to inflation costs for field trip admissions and transportation fees.

Parks & Recreation Fund

Leisure Time Activities

K-6 Child Care

Account Number(s)

106.03.530.303.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 198,924	\$ 275,000	\$ 297,000
7004 Retirement (PERS)	27,252	39,000	42,120
7005 Medicare	2,867	5,000	5,400
7006 Health Insurance	18,300	18,600	19,500
7009 Unemployment & Workers' Comp	2,800	4,500	4,500
Total Personnel Services	250,143	342,100	368,520
7210 Travel & Training	394	500	1,000
7330 Rents & Leases	2,380	5,000	5,000
7340 Professional Services	136	2,000	2,000
7370 Printing, Photocopy, Advertising	-	750	500
7390 Misc. Contractual Service	37,256	40,000	42,500
7410 Office Supplies	-	350	250
7420 Operating Materials	33,229	36,000	36,000
7440 Small Tools/Minor Equipment	-	2,500	2,500
Total Operation & Maintenance	73,395	87,100	89,750
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 323,538	\$ 429,200	\$ 458,270

Parks & Recreation Fund
 Leisure Time Activities
 Fitness Center

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 131	\$ -	\$ -
Operation and Maintenance	17,006	-	-
Capital Outlay	-	-	-
Total	\$ 17,137	\$ -	\$ -
Funding by Source			
Recreation	\$ 17,137	\$ -	\$ -
Total	\$ 17,137	\$ -	\$ -
Total Positions	0	0	0

Program Description:

Program Comments:

The 2024 budget has been eliminated due to the closure of the Fitness Center in 2022.

Parks & Recreation Fund
 Leisure Time Activities
 Fitness Center

Account Number(s)

106.03.530.304.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 113	\$ -	\$ -
7004 Retirement (PERS)	16	-	-
7005 Medicare	2	-	-
Total Personnel Services	131	-	-
7310 Utilities	2,996	-	-
7330 Rents & Leases	11,200	-	-
7340 Professional Services	54	-	-
7390 Misc. Contractual Service	2,756	-	-
Total Operation & Maintenance	17,006	-	-
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 17,137	\$ -	\$ -

Parks & Recreation Fund
 Leisure Time Activities
 KYFC

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	26,418	24,500	28,500
Capital Outlay	-	-	-
Total	\$ 26,418	\$ 24,500	\$ 28,500

Funding by Source	2022	2023	2024
Recreation	\$ 26,418	\$ 24,500	\$ 28,500
Total	\$ 26,418	\$ 24,500	\$ 28,500

Total Positions*	0	0	0
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* Includes full-time employees only.

Program Description:

This cost center is used to account for the expenditures related to the Kent Youth Football and Cheer Program. This program provides tackle football throughout the year for children ages 5 - 13 yrs old. Practices and games are held at Davey elementary with the final game played at the Kent State University Football Stadium. This program is funded and supported by user fees.

The Kent Youth Tackle Football and Cheer program runs from July - October and is part of the Gridiron Football League. 1st - 8th graders can sign up for football that meet the weight criteria. Home field is Davey Elementary School Football field. This program is funded and supported by user fees and sponsorships.

Program Comments:

The 2024 Operation & Maintenance reflects an increase of \$4,000 or 16.33% due to this being a new cost center and inflation.

Parks & Recreation Fund
 Leisure Time Activities
 KYFC

Account Number(s)

106.03.530.305.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7330 Rents & Leases	\$ 708	\$ -	\$ -
7340 Professional Services	11,005	6,500	10,000
7390 Misc. Contractual Service	6,614	6,000	6,500
7420 Operating Materials	8,091	12,000	12,000
Total Operation & Maintenance	26,418	24,500	28,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 26,418	\$ 24,500	\$ 28,500



Community & Environment



FUNDING BY PROGRAM AREA	2024 RECOMMEND
COMMUNITY AND ENVIRONMENT	
Community and Environment	
Community Development	\$ 933,840
Housing and Building Inspection	431,350
C.D.B.G. Grant Fund	200,985
C.H.I.P. Grant Fund	175,000
Land Banking	8,000
Shade Tree	121,885
Urban Renewal	37,700
Public Parking	85,600
Main Street Program	70,000
Economic Development	181,850
EDA/RLF	60,000
Sustainability	70,000
ARPA Fund	-
SUBTOTAL	2,376,210
Capital Projects:	
C.D.B.G. Grant Fund	250,000
General Fund - Shade Tree	20,000
ARPA Capital Projects	-
SUBTOTAL	270,000
Basic Utility Services	
Water - Administrative Support	7,340
Sewer - Administrative Support	7,340
Storm - Administrative Support	36,695
SUBTOTAL	51,375
MPITIE/TIF Fund	435,905
TOTAL	\$ 3,133,490

General/CDBG/CHIP Funds
 Community and Environment
 Community Development

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 609,027	\$ 740,090	\$ 768,670
Operation and Maintenance	501,281	584,454	541,155
Capital Outlay	1,578	175,200	250,000
Total	\$ 1,111,886	\$ 1,499,744	\$ 1,559,825
Funding by Source			
General	\$ 754,075	\$ 917,544	\$ 1,183,840
Comm. Development Block Grant	145,846	382,200	200,985
CHIP	211,965	200,000	175,000
Total	\$ 1,111,886	\$ 1,499,744	\$ 1,559,825
Total Positions	5	5	5

Program Description:

The Community Development Department administers a variety of activities associated with private sector residential and commercial projects under development in the City, including land use planning, zoning administration, building, neighborhood development, economic development and grants administration. The Planning and Zoning Division manages comprehensive land use planning activities and is responsible for administering and enforcing the City's Zoning Code. The Planning and Zoning Division provides staff support for numerous boards and commissions, including the Planning Commission, Board of Zoning Appeals, the Architectural Review Board, the Committee on Design & Preservation, the Sustainability Commission, the Fair Housing Board, the Community Reinvestment Area Housing Council, two local Joint Economic Development District boards, and the coordination of the City's neighborhood planning program. The Department administers several programs that are funded with federal and state grant support, including the Community Development Block Grant (CDBG), the Economic Development Administration Revolving Loan Fund, and the Community Housing Impact and Preservation (CHIP) program. The grant assistance provided through these various federal and state agencies are utilized by the Community Development Department to offer a myriad of neighborhood revitalization programs, including housing rehabilitation, public infrastructure improvements in low income residential areas, and needed emergency service programs for the homeless. The Department also administers the Social Service Grant program which provides funding to local nonprofit agencies that work with disadvantaged persons. The Department provides technical assistance to other City departments with the writing of grant proposals and prevailing wage monitoring on capital projects.

Program Comments:

The City's CDBG program year does not coincide with the City's fiscal calendar so past practice has been to budget the most recent grant award, plus estimated program income expenditures, which for the 2024 budget includes the 2023 CDBG grant award amount of \$278,983, and \$75,000 from CDBG program income. The 2024 recommended operation and maintenance budget reflects a decrease of \$43,299 because the City received a reduced CDBG grant award and has no identified large consulting services needs planned for 2024. An additional \$75,000 in CHIP program income has been appropriated for change order costs not covered by the CHIP grant award.

General/CDBG/CHIP Funds
Community and Environment
Community Development

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 436,935	\$ 530,210	\$ 550,580
7004 Retirement (PERS)	57,956	74,467	76,930
7005 Medicare	6,196	7,713	8,060
7006 Health Insurance	97,295	111,600	117,000
7008 Overtime	45	1,000	1,000
7009 Unemployment & Workers' Comp	7,000	11,500	11,500
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	609,027	740,090	768,670
7210 Travel & Training	275	750	5,800
7280 Vehicle Fuel	2,993	3,000	3,000
7320 Communications/Postage	12,807	26,000	26,000
7340 Professional Services	44,287	39,600	39,600
7350 Maintenance of Equipment & Facility	1,069	3,100	2,000
7360 Insurance & Bonding	5,869	6,119	7,055
7370 Printing, Photocopy, Advertising	10,199	25,200	25,100
7390 Misc. Contractual Service	22,703	21,185	22,100
7410 Office Supplies	1,040	2,500	2,500
7420 Operating Materials	542	1,500	1,500
7440 Small Tools/Minor Equipment	1,787	1,500	1,500
7560 Social Service Contracts	68,900	65,000	65,000
7570 Public Service Contracts	141,435	282,000	183,000
7590 Non-City Property Improvements	-	7,000	7,000
7992 Program Income Expenditures	158,418	100,000	150,000
7999 COVID	28,957	-	-
Total Operation & Maintenance	501,281	584,454	541,155
7680 Community Development Block Grants			
Permit Process Software	-	-	250,000
Walnut Street Construction	1,578	175,200	-
Total Capital Outlay	1,578	175,200	250,000
Total	1,111,886	\$ 1,499,744	\$ 1,559,825

General/CDBG/CHIP Funds

Community and Environment

Community Development

	Account Number(s)	001.04.540.401.	126.04.540.401.	136.04.540.413.
		001	126	136
Line Description		General	CDBG	CHIP
7001 Employee - Regular Salaries		\$ 532,255	\$ 1,425	\$ 16,900
7004 Retirement (PERS)		73,895	235	2,800
7005 Medicare		7,735	25	300
7006 Health Insurance		117,000	-	-
7008 Overtime		1,000	-	-
7009 Unemployment & Workers' Comp		11,500	-	-
7250 Auto Allowance		3,600	-	-
Total Personnel Services		746,985	1,685	20,000
7210 Travel & Training		5,300	500	-
7280 Vehicle Fuel		3,000	-	-
7320 Communications/Postage		26,000	-	-
7340 Professional Services		20,000	19,600	-
7350 Maintenance of Equipment & Facility		2,000	-	-
7360 Insurance & Bonding		7,055	-	-
7370 Printing, Photocopy, Advertising		24,000	1,100	-
7390 Misc. Contractual Service		22,000	100	-
7410 Office Supplies		2,500	-	-
7420 Operating Materials		1,500	-	-
7440 Small Tools/Minor Equipment		1,500	-	-
7560 Social Service Contracts		65,000	-	-
7570 Public Service Contracts		-	103,000	80,000
7590 Non-City Property Improvements		7,000	-	-
7992 Program Income Expenditures		-	75,000	75,000
Total Operation & Maintenance		186,855	199,300	155,000
		Fund 301		
7680 Community Development Block Grant Permit Process Software		250,000	-	-
Total Capital Outlay		250,000	-	-
Total		\$ 1,183,840	\$ 200,985	\$ 175,000

	2024
	Total
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\$	550,580
	76,930
	8,060
	117,000
	1,000
	11,500
	3,600
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	768,670
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	5,800
	3,000
	26,000
	39,600
	2,000
	7,055
	25,100
	22,100
	2,500
	1,500
	1,500
	65,000
	183,000
	7,000
	150,000
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	541,155
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	250,000
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	250,000
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\$	1,559,825
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General/Water/Sewer/Storm Water Funds
 Community and Environment
 Building Department

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 362,917	\$ 432,663	\$ 436,540
Operation and Maintenance	38,652	56,120	46,185
Capital Outlay	-	-	-
Total	\$ 401,569	\$ 488,783	\$ 482,725
Funding by Source			
General	\$ 358,382	\$ 437,725	\$ 431,350
Water	6,170	7,294	7,340
Sewer	6,170	7,294	7,340
Storm	30,847	36,470	36,695
Total	\$ 401,569	\$ 488,783	\$ 482,725
Total Positions	8	8	8

Program Description:

The Building Division is part of the Community Development Department. The Building Division is responsible for providing technical building plan review, issuing building permits, conducting inspections and authorizing final approval for all residential and commercial new construction and renovation projects throughout the City.

This division is certified by the State of Ohio. The certification requires staff to include a chief building official, a plans examiner and inspectors for all structural, electrical, heating/air conditioning, and plumbing construction activities.

The Building Division also has two Code Enforcement Officers on staff who are responsible for monitoring for compliance with all exterior and interior property maintenance requirements, rental inspections and licensing of single-family occupancy rentals, and zoning code regulations.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a decrease from 2023 of \$9,935 or (17.70%).

General/Water/Sewer/Storm Water Funds
Community and Environment
Building Department

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 262,139	\$ 298,474	\$ 298,476
7004 Retirement (PERS)	35,769	41,899	41,899
7005 Medicare	3,734	4,340	4,340
7006 Health Insurance	57,730	80,950	84,825
7008 Overtime	45	750	750
7009 Unemployment & Workers' Comp	3,500	6,250	6,250
Total Personnel Services	362,917	432,663	436,540
7210 Travel & Training	161	700	700
7320 Communications/Postage	1,798	2,200	2,200
7340 Professional Services	27,644	40,000	30,000
7350 Maintenance of Equipment & Facility	2,222	3,600	3,600
7360 Insurance & Bonding	726	775	840
7370 Printing, Photocopy, Advertising	365	1,500	1,500
7390 Misc. Contractual Service	4,864	5,545	5,545
7410 Office Supplies	216	500	500
7420 Operating Materials	656	800	800
7440 Small Tools/Minor Equipment	-	500	500
Total Operation & Maintenance	38,652	56,120	46,185
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 401,569	\$ 488,783	\$ 482,725

General/Water/Sewer/Storm Water Funds

Community and Environment

Building Department

	Account Number(s)	001.04.540.402.	201.04.550.402.	202.04.550.402.
		Fund 001	Fund 201	Fund 202
		87.4%	1.8%	1.8%
Line Description		General	Water	Sewer
7001 Employee - Regular Salaries	\$	260,800	\$ 5,383	\$ 5,383
7004 Retirement (PERS)		36,621	754	754
7005 Medicare		3,794	78	78
7006 Health Insurance		78,000	975	975
7008 Overtime		750	-	-
7009 Unemployment & Workers' Comp		5,200	150	150
Total Personnel Services		385,165	7,340	7,340
7210 Travel & Training		700	-	-
7320 Communications/Postage		2,200	-	-
7340 Professional Services		30,000	-	-
7350 Maintenance of Equipment & Facility		3,600	-	-
7360 Insurance & Bonding		840	-	-
7370 Printing, Photocopy, Advertising		1,500	-	-
7390 Misc. Contractual Service		5,545	-	-
7410 Office Supplies		500	-	-
7420 Operating Materials		800	-	-
7440 Small Tools/Minor Equipment		500	-	-
Total Operation & Maintenance		46,185	-	-
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total	\$	431,350	\$ 7,340	\$ 7,340

208.04.550.402.

Fund 208 9% Storm Water	2024 Total
\$ 26,910	\$ 298,476
3,770	41,899
390	4,340
4,875	84,825
-	750
750	6,250
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36,695	436,540
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-	700
-	2,200
-	30,000
-	3,600
-	840
-	1,500
-	5,545
-	500
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-	46,185
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\$ 36,695	\$ 482,725
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General Fund
 Community and Environment
 Land Banking

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	6,405	8,000	8,000
Capital Outlay	-	-	-
Total	\$ 6,405	\$ 8,000	\$ 8,000
Funding by Source			
General	\$ 6,405	\$ 8,000	\$ 8,000
UDAG	-	-	-
Total	\$ 6,405	\$ 8,000	\$ 8,000
Total Positions	0	0	0

Program Description:

This cost center is used to account for the City’s land banking program which is administered for the City by the Downtown Kent Corporation (DKC). The land banking program enables the City to acquire property as opportunities for such acquisitions become available in support of economic development priorities that promote future strategic redevelopment activities. The initial funding for this program was provided through an Urban Development Action Grant (UDAG) award from the U.S. Department of Housing and Urban Development. Per the federal grant agreement, funds repaid through debt servicing payments on any lands sold are used to fund other economic development related activities. Beginning in 2000, the program has received additional financial support from the City’s General Fund to continue the program when remaining UDAG funds became insufficient to meet total obligations.

Program Comments:

The City does not anticipate any land banking acquisition activities in 2024 and the budgeted funding will be used for real property taxes and maintenance costs associated with 252-266 N. Water Street properties.

General Fund
 Community and Environment
 Land Banking

Account Number(s)

001.04.540.404.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7390 Misc. Contractual Services	\$ 6,405	\$ 8,000	\$ 8,000
Total Operation & Maintenance	6,405	8,000	8,000
7610 Lands	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 6,405	\$ 8,000	\$ 8,000

General Fund
 Community and Environment
 Shade Tree

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	95,327	120,875	121,885
Capital Outlay	10,000	20,000	20,000
Total	\$ 105,327	\$ 140,875	\$ 141,885
Funding by Source			
General	\$ 105,327	\$ 140,875	\$ 141,885
Total	\$ 105,327	\$ 140,875	\$ 141,885
Total Positions	0	0	0

Program Description:

This cost center was established to account for the planting and maintenance of street trees within the public right-of-way throughout the City of Kent.

Program Comments:

The 2024 recommended budget reflects a \$1,010 or a 0.84% increase. Tree maintenance and removal along with tree plantings and the reforestation of areas to enhance the beauty and desire of the City of Kent, will be reconstituted and enhanced.

General Fund
 Community and Environment
 Shade Tree

Account Number(s)

001.05.560.405.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7210 Travel & Training	\$ 83	\$ 3,000	\$ 4,000
7280 Vehicle Fuel	5,430	6,000	7,000
7350 Maintenance of Equipment & Facility	-	900	900
7360 Insurance & Bonding	404	475	485
7390 Misc. Contractual Service	86,868	105,000	105,000
7420 Operating Materials	2,542	3,000	2,500
7440 Small Tools/Minor Equipment	-	2,500	2,000
Total Operation & Maintenance	95,327	120,875	121,885
7690 Shade Trees	10,000	20,000	20,000
Total Capital Outlay	10,000	20,000	20,000
Total	\$ 105,327	\$ 140,875	\$ 141,885

General Fund
 Community and Environment
 Urban Renewal

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	51,867	37,700	37,700
Capital Outlay	101,629	-	-
Total	\$ 153,496	\$ 37,700	\$ 37,700
Funding by Source			
General	\$ 153,496	\$ 37,700	\$ 37,700
Total	\$ 153,496	\$ 37,700	\$ 37,700
Total Positions	0	0	0

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown, including environmental testing activities for private sites with existing or possible contamination and activities, public art initiatives, and the printing of the two annual editions of the Tree City Bulletin.

Program Comments:

The 2024 recommended operation and maintenance budget is maintained at the same level as 2023. No new remediation activities are anticipated for 2024.

General Fund
 Community and Environment
 Urban Renewal

Account Number(s)

001.09.570.406.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7330 Rents & Leases	\$ 2,645	\$ 2,700	\$ 2,700
7340 Professional Services	49,222	35,000	35,000
Total Operation & Maintenance	51,867	37,700	37,700
7680 Contracts	101,629	-	-
Total Capital Outlay	101,629	-	-
Total	\$ 153,496	\$ 37,700	\$ 37,700

General Fund
 Community and Environment
 Public Parking

Resource Summary Expenditure Categories	2022 Actual	2023 Budget	2024 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	52,100	85,600	85,600
Capital Outlay	32,105	-	-
Total	\$ 84,205	\$ 85,600	\$ 85,600
Funding by Source			
General	\$ 84,205	\$ 85,600	\$ 85,600
Total	\$ 84,205	\$ 85,600	\$ 85,600
Total Positions	0	0	0

Program Description:

This cost center accounts for expenditures related to the leasing of parking lots from private entities to provide additional public parking and the City’s on-street smart parking meter program.

Program Comments:

The 2024 recommended operation and maintenance budget has no changes from the previous year. The increase from 2022 to 2023 is due to keeping the parts inventory for the meters at adequate levels so most expenses will be related to normal monthly meter service fees and unanticipated needed meter replacement parts. Parking lease with the First Christian Church is also paid from this fund.

General Fund
 Community and Environment
 Public Parking

Account Number(s)

001.04.560.407.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7330 Rents & Leases	\$ 6,618	\$ 35,000	\$ 35,000
7370 Printing, Photocopy, Advertising	-	600	600
7390 Misc. Contractual Services	40,166	50,000	42,500
7420 Operating Materials	5,316	-	7,500
Total Operation & Maintenance	52,100	85,600	85,600
7630 Capital	32,105	-	-
Total Capital Outlay	32,105	-	-
Total	\$ 84,205	\$ 85,600	\$ 85,600

General Fund
 Community and Environment
 Main Street Program

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	66,500	70,000	70,000
Capital Outlay	-	-	-
Total	\$ 66,500	\$ 70,000	\$ 70,000
Funding by Source			
General	\$ 66,500	\$ 70,000	\$ 70,000
Total	\$ 66,500	\$ 70,000	\$ 70,000
Total Positions	0	0	0

Program Description:

This cost center is used to account for expenditures related to the Main Street Kent Program. Main Street Kent works with downtown businesses to develop programs and marketing activities that promote Kent as a destination for entertainment, retail, dining options and new business opportunities.

Program Comments:

The 2024 recommended budget for the Main Street Program reflects the third year option to allow for the same level of funding as in 2023, per the terms of the approved 2022-2024 agreement.

General Fund
 Community and Environment
 Main Street Program

Account Number(s)

001.04.540.409.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7390 Misc. Contractual Service	\$ 66,500	\$ 70,000	\$ 70,000
Total Operation & Maintenance	66,500	70,000	70,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 66,500	\$ 70,000	\$ 70,000

General / EDA RLF Funds
 Economic Development
 Economic Development

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 125,946	\$ 147,197	\$ 148,100
Operation and Maintenance	17,487	108,850	93,750
Capital Outlay	-	-	-
Total	\$ 143,433	\$ 256,047	\$ 241,850
Funding by Source			
General	\$ 68,433	\$ 181,047	\$ 181,850
UDAG/EDA RLF	75,000	75,000	60,000
Total	\$ 143,433	\$ 256,047	\$ 241,850
Total Positions	1	1	1

Program Description:

The Economic Development Division staff is part of the Community Development Department and is responsible for administering a variety of programs designed to enhance the income tax base and provide for job creation and retention through initiatives that encourage economic growth in the City. Programs offered include real property tax incentives for capital investments made in three Community Reinvestment Areas, two different revolving loan fund (RLF) programs that support new and expansion commercial projects, and the Façade Program which provides a blend of grant and low interest loan assistance to downtown businesses interested in undertaking exterior improvements. The Economic Development Division also administers a Job Creation Tax Credit Program that offers a credit on local income taxes paid to companies that create jobs and which also qualify for a tax credit from the State of Ohio. Staff manages the Celebrate Kent! grant program which has an annual allocation of \$15,000 this is used to provide small funding awards to entities that encourage and promote downtown and diversity oriented events. The Economic Development Division is responsible for the administration of the two Joint Economic Development Districts (JEDD) agreements the City has with Brimfield and Franklin Townships.

Program Comments:

The 2024 recommended operation and maintenance budget reflects a decrease of \$15,100 or (13.87%) as compared to the 2023 budget.

General / EDA RLF Funds

Economic Development

Economic Development

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 92,133	\$ 110,400	\$ 110,400
7004 Retirement (PERS)	12,899	14,002	14,005
7005 Medicare	1,314	1,695	1,695
7006 Health Insurance	18,300	18,600	19,500
7009 Unemployment & Workers' Comp	1,300	2,500	2,500
Total Personnel Services	<u>125,946</u>	<u>147,197</u>	<u>148,100</u>
7210 Travel & Training	20	500	500
7320 Communications/Postage	359	500	500
7340 Professional Services	-	5,000	5,000
7350 Maint of Equip & Facility	938	2,600	2,600
7360 Insurance & Bonding	218	350	250
7370 Printing, Photocopy, Advertising	86	1,800	1,800
7390 Misc. Contractual Service	15,344	22,000	22,000
7410 Office Supplies	42	100	100
7420 Operating Materials	460	500	500
7440 Small Tools/Minor Equipment	20	500	500
7992 Program Income Expenditures	-	75,000	60,000
Total Operation & Maintenance	<u>17,487</u>	<u>108,850</u>	<u>93,750</u>
7630 Equipment Items > \$2,500	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 143,433</u></u>	<u><u>\$ 256,047</u></u>	<u><u>\$ 241,850</u></u>



General / EDA RLF Funds

Economic Development

Economic Development

Account Number(s) 001.04.540.410. 134.04.540.404.

Line Description	General	Fund 134 EDA RLF	2024 Total
7001 Employee - Regular Salaries	\$ 110,400	\$ -	\$ 110,400
7004 Retirement (PERS)	14,005	-	14,005
7005 Medicare	1,695	-	1,695
7006 Health Insurance	19,500	-	19,500
7009 Unemployment & Workers' Comp	2,500	-	2,500
Total Personnel Services	148,100	-	148,100
7210 Travel & Training	500	-	500
7320 Communications/Postage	500	-	500
7340 Professional Services	5,000	-	5,000
7350 Maint of Equip & Facility	2,600	-	2,600
7360 Insurance & Bonding	250	-	250
7370 Printing, Photocopy, Advertising	1,800	-	1,800
7390 Misc. Contractual Service	22,000	-	22,000
7410 Office Supplies	100	-	100
7420 Operating Materials	500	-	500
7440 Small Tools/Minor Equipment	500	-	500
7992 Program Income Expenditures	-	60,000	60,000
Total Operation & Maintenance	33,750	60,000	93,750
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 181,850	\$ 60,000	\$ 241,850

General Fund
 Community and Environment
 Sustainability

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	45,000	70,000
Capital Outlay	-	-	-
Total	\$ -	\$ 45,000	\$ 70,000
Funding by Source			
General	\$ -	\$ 45,000	\$ 70,000
Total	\$ -	\$ 45,000	\$ 70,000
Total Positions	0	0	0

Program Description:

This cost center has been established to account for the City's portion of the costs associated with the shared Sustainability Coordinator position. The City has entered into an agreement with Kent State University to pay 50% of the cost of hiring a Sustainability Coordinator to work jointly for Kent State University and the City. The person hired for the position will be a full-time employee of Kent State University and the University will bill the City for half of the associated costs, including 50% of the salary and associated benefits. The person hired will work jointly for both organizations on the City's sustainability initiatives, including the City's climate action plan, and on Kent State University's sustainability goals.

Program Comments:

2023 was the first year for this new cost center. \$25,000 in professional services funding is included in 2024 for any needed technical services that may be needed for the City's sustainability efforts.

General Fund
 Community and Environment
 Sustainability

Account Number(s)

001.04.540.414.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7210 Travel & Training	\$ -	\$ -	\$ 200
7340 Professional Services	-	-	25,000
7390 Misc. Contractual Service	-	45,000	45,000
Total Operation & Maintenance	-	45,000	70,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ -	\$ 45,000	\$ 70,000

ARPA Fund
 All Departments
 All Divisions

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 313,787	\$ 406,450	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	125,859	5,579,400	-
Total	\$ 439,646	\$ 5,985,850	\$ -
Funding by Source			
ARPA	\$ 439,646	\$ 5,985,850	\$ -
Total	\$ 439,646	\$ 5,985,850	\$ -
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to American Rescue Plan Act (ARPA) funding.

Program Comments:

The 2023 capital budget reflects the remaining projects using the ARPA funding.

ARPA Fund
 All Departments
 All Divisions

Account Number(s)

138.05.550.505.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7001 Employee - Regular Salaries	\$ 264,519	\$ 330,000	\$ -
7004 Retirement (PERS)	45,432	55,000	-
7005 Medicare	3,836	14,850	-
7009 Unemployment & Workers' Comp	-	6,600	-
Total Personnel Services	313,787	406,450	-
7680 Contract	125,859	-	-
WRF - Digester Heat Exchangers	-	5,579,400	-
Total Capital Outlay	125,859	5,579,400	-
Total	\$ 439,646	\$ 5,985,850	\$ -

MPITIE Capital Projects Fund
 MPITIE
 Community Development

Resource Summary	2022	2023	2024
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	5,595	9,000	9,000
Capital Outlay	1,233,391	427,135	426,905
Total	\$ 1,238,986	\$ 436,135	\$ 435,905
Funding by Source			
PILOTS/Note Renewal/Bonds	\$ 1,238,986	\$ 436,135	\$ 435,905
Total	\$ 1,238,986	\$ 436,135	\$ 435,905
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to downtown redevelopment within the Tax Increment Financing (TIF) District, as defined by the Ohio Revised Code, City of Kent Ordinances, and City of Kent debt covenants. The official Fund name is Municipal Public Improvement Tax Increment Equivalent Fund.

Program Comments:

The primary activity currently addressed through this cost center is annual debt service activity and all revenue is generated entirely from Payments In Lieu of Taxes (PILOTS) distributed to the City by Portage County.

MPITIE Capital Projects Fund
 MPITIE
 Community Development

Account Number(s)

302.07.570.800.

Line Description	2022 Actual	2023 Budget	2024 Recommend
7340 Professional Services	\$ 5,595	\$ 9,000	\$ 9,000
Total Operation & Maintenance	5,595	9,000	9,000
7680 Contract	4,050	-	-
7830 LTGO Bonds Interest	549,341	207,135	201,905
7810 LTGO Bonds Principal	680,000	220,000	225,000
Subtotal	1,233,391	427,135	426,905
Total	\$ 1,238,986	\$ 436,135	\$ 435,905



DEBT SERVICE & CONTINGENCY

**CITY OF KENT
2024 RECOMMENDED LONG-TERM DEBT FUNDING SOURCE SUMMARY**

DEBT TYPE	STORM WATER	SEWER	WATER	INCOME TAX	SPECIAL INCOME TAX	PILOTS (TIF DISTRICT)	DEBT TYPE TOTAL
Issue II Loan	\$ 13,350	\$ 2,410	\$ 10,220	\$ 62,280	\$ -	\$ -	\$ 88,260
OWDA Loan/OH EPA Loan	-	310,230	96,325	-	-	-	406,555
General Obligation Bond	-	50,645	-	461,000	811,250	426,905	1,749,800
TOTAL LONG TERM DEBT	\$ 13,350	\$ 363,285	\$ 106,545	\$ 523,280	\$ 811,250	\$ 426,905	\$ 2,244,615

The Police/Safety Center Note was replaced with General Obligation Bonds in 2020 when the market was favorable. Principal and interest payments are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note was replaced with bonds when the market was favorable in 2020. Principal and interest payments are included above.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note was replaced with General Obligation Bonds in 2020 due to market favorability. Principal and interest payments are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund 302.

2024 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

FUND	2020 APPROVED	2021 APPROVED	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
General - Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SCMR - Operating	25,000	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000	50,000
Sewer - Operating	50,000	50,000	50,000	50,000	50,000
TOTAL	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

CITY OF KENT - DEBT SERVICE SCHEDULE - 2024

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2024	PRINCIPAL 2024	INTEREST 2024	TOTAL 2024	OUTSTANDING 1/1/2025	REVENUE SOURCE	FUND
General Obligation Bonds								
2021	LTGO - City Hall	\$ 8,680,000	\$ 235,000	\$ 226,000	\$ 461,000	\$ 8,445,000	Income Tax	Fund 301/402
2020	LTGO - Sanitary Sewer Improvements	50,000	50,000	645	50,645	-	Sewer	Fund 202
2013	LTGO-Alley 4 Improvements	775,000	70,000	29,600	99,600	705,000	PILOT	Fund 302
2013	LTGO-Downtown Prkg Improvements	3,555,000	75,000	163,400	238,400	3,480,000	PILOT	Fund 302
2020	LTGO - Alley 5 Improvements	690,000	80,000	8,905	88,905	610,000	PILOT	Fund 302
2020	LTGO - Safety Center, Series 2020	1,585,000	190,000	20,500	210,500	1,395,000	Special Income Tax	Fund 303
2014	LTGO-Safety Cntr Const., Series 2014	3,340,000	150,000	145,750	295,750	3,190,000	Special Income Tax	Fund 303
2015	LTGO-Safety Cntr Const., Series 2015	3,395,000	155,000	150,000	305,000	3,240,000	Special Income Tax	Fund 303
	Subtotal	<u>22,070,000</u>	<u>1,005,000</u>	<u>744,800</u>	<u>1,749,800</u>	<u>21,065,000</u>		
Other								
2022	Ohio EPA Loan - SW Sanitary Sewer	2,063,511	61,370	18,435	79,805	2,002,141	Water	Fund 201
2001	Issue II Loan - Elm/Mae/Morris	10,506	2,335	-	2,335	8,171	Storm Water	Fund 208
2001	OWDA Loan - Kent/Ravenna	-	-	-	-	-	Water	Fund 201
2003	OWDA Loan - Sewer Improvements	448,814	296,490	13,740	310,230	152,324	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	55,572	15,485	1,035	16,520	40,087	Water/Special Assessmen	Fund 201
2008	Issue II Loan - Area Q - Ph IV	14,479	2,635	-	2,635	11,844	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	62,500	5,000	-	5,000	57,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	49,391	19,760	-	19,760	29,631	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	11,429	4,815	-	4,815	6,614	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	6,618	2,410	-	2,410	4,208	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	22,101	4,420	-	4,420	17,681	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	162,500	25,000	-	25,000	137,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	73,843	12,310	-	12,310	61,533	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	37,804	5,405	-	5,405	32,399	Water	Fund 201
2021	Issue II Loan - St. Route 43 Traffic Impr	5,533	790	-	790	4,743	Income Tax	Fund 301
2022	Issue II Loan - Valleyview/Morris Impr	30,406	3,380	-	3,380	27,026	Storm Water	Fund 208
	Subtotal	<u>3,055,007</u>	<u>461,605</u>	<u>33,210</u>	<u>494,815</u>	<u>2,593,402</u>		
	TOTAL LONG TERM DEBT	\$ 25,125,007	\$ 1,466,605	\$ 778,010	\$ 2,244,615	\$ 23,658,402		
	Debt Issuance Costs				-			
	TOTAL SHORT TERM DEBT				-			
	Managed Reserve Contribution				25,540			
	County Auditor Special Assessment Fees				9,000			
	TOTAL DEBT				\$ 2,279,155			



APPENDICES

CITY OF KENT, OHIO
2024 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND

	<u>2024</u> <u>RECOMMEND</u>
GENERAL FUND - 001	
Community and Development - Shade Trees	\$ <u>20,000</u>
PARKS AND RECREATION - 106	
Park and Recreation Services	\$ <u>224,000</u>
FOOD SERVICE (HEALTH DEPT) - 107	
Food Service - Shared Vehicle	\$ <u>7,500</u>
REVOLVING HOUSING (HEALTH DEPT) - 120	
Revolving Housing - Shared Vehicle	\$ <u>6,300</u>
FIRE AND E.M.S. - 128	
Fire Services	\$ 801,000
Community Services	10,000
Paramedicine Program	3,600
TOTAL	\$ <u>814,600</u>
SWIMMING POOL INSPECTIONS FUND- 130	
Swimming Pool Inspections - Shared Vehicle	\$ 1,200
TOTAL	\$ <u>1,200</u>
WATER - 201	
Service (Admin)	\$ 5,000
Engineering	6,000
IT	30,000
Central Maintenance	245,000
Vehicle Maintenance	15,500
Service (Plant)	1,212,500
Capital Facilities	200,000
TOTAL	\$ <u>1,714,000</u>
SEWER - 202	
Service (Admin)	\$ 5,000
Engineering	6,000
IT	27,000
Central Maintenance	120,000
Vehicle Maintenance	15,500
Service (Plant)	1,086,100
Capital Facilities	25,000
TOTAL	\$ <u>1,284,600</u>
SOLID WASTE - 205	
Central Maintenance	\$ 120,000
IT	<u>9,000</u>
TOTAL	\$ <u>129,000</u>

CITY OF KENT, OHIO
2024 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND
(Continued)

	<u>2024</u> <u>RECOMMEND</u>
STORM WATER DRAINAGE - 208	
Service (Admin)	\$ 5,000
Engineering	6,000
IT	9,000
Capital Facilities	<u>150,000</u>
TOTAL	<u>\$ 170,000</u>
 CAPITAL PROJECTS - 301	
Capital Projects - Safety	\$ 105,000
Capital Projects - Service Administration	45,000
Capital Projects - Engineering	32,000
Capital Projects - Central Maintenance	765,000
Capital Projects - Service (Capital Facilities)	2,698,000
Capital Projects - CD	250,000
Capital Projects - Health	45,000
Capital Projects - IT	355,000
Capital Projects - City Hall	150,000
Capital Projects - Vehicle Maintenance	<u>39,000</u>
TOTAL	<u>\$ 4,484,000</u>
 Police Facility Fund - 303	 <u>\$ -</u>
 GRAND TOTAL ALL FUNDS	 <u><u>\$ 8,855,200</u></u>
 CHARTER TEST CAPITAL REQUIREMENT	 \$ 4,352,303
CAPITAL RELATED TO CHARTER TEST	\$ 5,326,100 **
PERCENTAGE TO MEET CHARTER TEST	49.15%
 RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT	 \$ 973,797

**Debt included equals the amount in the debt column of the Capital Plan

**CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

BUDGET DIVISIONS	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
<u>CITY COUNCIL</u>			
Councilmember	9	9	9
Clerk of Council	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>
<u>MAYOR</u>			
Mayor/President of Council	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>CITY MANAGER</u>			
City Manager	1	1	1
Assistant to the City Manager	1	1	1
Comm. Engage. Coord. (full-time starting in 2024)	0	1	1
	<u>2</u>	<u>3</u>	<u>3</u>
<u>INFORMATION TECHNOLOGY</u>			
IT & Communications Director	1	1	1
Senior IT Technician	0	0	1
IT Technician	0	1	1
	<u>1</u>	<u>2</u>	<u>3</u>
<u>HUMAN RESOURCES</u>			
Human Resources Director	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>CIVIL SERVICE</u>			
Civil Service Coordinator (part-time)	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>LAW</u>			
Director of Law	1	1	1
Asst Law Dir/Prosecutor (part-time)	1	1	1
Asst Law Director (part-time)	1	1	1
Legal Assistant to Law and HR	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE ADMINISTRATION</u>			
Director of Budget and Finance	1	1	1
Controller	1	1	1
Collections Coordinator	1	1	1
Payroll Administrator	1	1	1
Account Clerk	4	4	4
	<u>8</u>	<u>8</u>	<u>8</u>
<u>INCOME TAX ADMINISTRATION</u>			
Income Tax Auditor	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
<u>SERVICE ADMINISTRATION</u>			
Director of Public Service	1	1	1
Administrative Assistant to Director of Public Service	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<u>ENGINEERING</u>			
Deputy Service Director/ Superintendent of Engineering	1	1	1
Senior Engineer	3	3	3
Engineering Technician	2	2	2
Construction Clerk	1	1	1
Engineering Aide I (full-time starting in 2018)	1	1	1
Engineering Aide II	1	1	1
	<u>9</u>	<u>9</u>	<u>9</u>
<u>POLICE SERVICES</u>			
Police Chief	1	1	1
Police Captain	2	2	2
Lieutenant	5	5	5
Technical Sergeant	4	4	4
Police Officer	28	30	30
Administrative Assistant to Chief	1	1	1
Secretary to Police Department	1	1	1
	<u>42</u>	<u>44</u>	<u>44</u>
<u>RECORDS AND COMMUNICATIONS</u>			
Dispatch Coordinator	1	1	1
Clerk-Dispatcher	11	11	11
Records Clerk (full-time)	1	1	1
Records Clerk (part-time)	0	0	1
	<u>13</u>	<u>13</u>	<u>14</u>
<u>JUVENILE SERVICES</u>			
Juvenile Counselor	1	1	1
Police Officer	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>			
Compliance Officer	2	2	2
Detention Officer (part-time)	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
<u>FIRE SERVICES</u>			
Fire Chief	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Firefighter	27	30	30
Firefighter - Paid on Call	3	3	3
Fire Services Specialist	1	1	1
	<u>38</u>	<u>41</u>	<u>41</u>
 <u>COMMUNITY SERVICES - FIRE</u>			
Fire Lieutenant	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
 <u>CENTRAL MAINTENANCE</u>			
Laborer	4	4	4
Utilities Manager	1	1	1
Chief Operator	3	3	3
Repair Operator	4	4	4
Service Technician/Gardener	1	1	1
Service Worker	7	7	7
Maintenance Worker/Carpenter	1	1	1
Facilities Manager	1	1	1
Account Clerk	1	1	1
Equipment Technician	1	1	1
	<u>24</u>	<u>24</u>	<u>24</u>
 <u>VEHICLE MAINTENANCE</u>			
Master Mechanic	1	1	1
Mechanic	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
 <u>WATER TREATMENT PLANT</u>			
Water Plant Manager	1	1	1
Water Laboratory Technician	1	1	1
Plant Mechanic	1	1	1
Water Plant Chief Operator	1	1	1
Water Plant Operator	6	6	6
Laborer (General Maintenance)	0	0	0
	<u>10</u>	<u>10</u>	<u>10</u>
 <u>WATER RECLAMATION FACILITY</u>			
Water Reclamation Plant Mgr.	1	1	1
Plant Mechanic	1	1	1
Water Reclamation Plant Operator	7	7	7
Chemist	1	1	1
Laboratory Technician	1	1	1
Environmental Technician	1	1	1
Chief Operator	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
<u>HEALTH</u>			
Health Commissioner	1	1	1
Chief Sanitarian	1	1	1
Public Health Sanitarian	2	2	2
Admin. Asst. to Health Commissioner	1	1	1
Secretary	1	1	1
Accreditation Coordinator	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>
<u>PARKS AND RECREATION</u>			
Director - Parks and Recreation	1	1	1
Supervisor - Recreation	0	0	0
Supervisor - Parks	1	1	1
Marketing & Special Events Coordinator	1	1	1
Sports Activities Coordinator	1	1	1
Account Clerk	1	1	1
Parks Maintenance Laborer (full-time)	2	3	3
Senior Parks Crew Leader	1	1	1
Seasonal (part-time)	4	4	4
Part-time Employees*	0	0	0
	<u>12</u>	<u>13</u>	<u>13</u>
<u>KYBS</u>			
KYBS Coordinator (part-time)*	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<u>K-6 CHILD CARE</u>			
Recreation Specialist	1	1	1
Part-time Employees*	0	0	0
	<u>1</u>	<u>1</u>	<u>1</u>
*All part-time Parks & Recreation, KABC, and K-6 Child Care positions not to exceed the approved allocated budget in sal.			
<u>COMMUNITY DEVELOPMENT</u>			
Director of Community Development	1	1	1
Administrative Assistant to Director of Community Development	1	1	1
Grants & Neighborhood Programs Coordinator	1	1	1
Sustainability Coordinator	0	0	1
Development Planner	1	1	1
Development Engineer	1	1	1
	<u>5</u>	<u>5</u>	<u>6</u>
<u>BUILDING</u>			
Building Services Supervisor	1	1	1
Specialized Inspectors (part-time)	8	8	8
Code Enforcement Officer (full-time)	2	2	2
Construction Clerk	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>

CITY OF KENT, OHIO
2024 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2022 APPROVED	2023 APPROVED	2024 RECOMMEND
<u>ECONOMIC DEVELOPMENT</u>			
Economic Development Director	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL ALL DEPARTMENTS	<u>235</u>	<u>239</u>	<u>242</u>
Full-time	201	204	207
Part-time	34	35	35

MANAGED RESERVE

This is the account that was established by Council and it is increased every year by the interest earned in the prior year. This balance is not shown anywhere in the budget document, however the estimated amount of interest is included as a use of income tax revenue.

116	Managed Reserve	\$	2,506,668	As of October 31, 2023
		\$	2,506,668	Held in City Investment Portfolio