



General Government

**2011
RECOMMEND**

FUNDING BY PROGRAM AREA

GENERAL GOVERNMENT

General Government	
City Council	\$182,779
Mayor	10,002
Community Support	74,000
City Manager	295,481
Human Resources	72,376
Civil Service Commission	110,994
Law	435,973
Financial Administration	528,372
Income Tax Administration	412,613
Service Administration	623,056
Engineering	282,067
Facilities Expansion	42,000
Miscellaneous and Sundry	303,300

SUBTOTAL	3,373,013
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Basic Utility Services	
Human Resources Support	55,360
Financial Admin. Support	467,547
Service Admin. Support	295,248
Engineering Admin. Support	498,651

SUBTOTAL	1,316,806
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TOTAL	\$4,689,819
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Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 144,337	\$ 158,941	\$ 164,579
Operation and Maintenance	9,846	18,200	18,200
Capital Outlay	0	0	0
Total	<u>\$ 154,183</u>	<u>\$ 177,141</u>	<u>\$ 182,779</u>
Total Positions	10	10	10
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Funding by Source			
General	\$ 154,183	\$ 177,141	\$ 182,779
Total	<u>\$ 154,183</u>	<u>\$ 177,141</u>	<u>\$ 182,779</u>

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 is responsible for maintaining an official record of the Council's activities and all formal actions, as well as minutes of all meetings.

Program Comments:

The 2011 recommended operation and maintenance budget reflects no change as compared to the 2010 budget. In an effort to cut spending while maintaining the quality of service delivery, this division was able to eliminate some nonessential expenses to reduce their budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 116,231	\$ 125,837	\$ 130,235
14 Retirement (PERS)	17,551	17,998	18,303
15 Medicare	1,676	1,864	1,896
16 Health Insurance	6,795	11,050	11,040
18 Overtime	0	514	500
19 Unemployment & Workers' Comp	2,084	1,678	2,605
Total Personnel Services	\$ 144,337	\$ 158,941	\$ 164,579
21 Travel & Transportation	\$ 21	\$ 500	\$ 500
32 Communications/Postage	1,842	4,000	4,000
33 Rents and Leases	0	0	0
34 Professional Services	143	2,000	2,000
35 Maintenance of Equipment & Facility	2,250	2,500	2,500
36 Insurance & Bonding	16	100	100
37 Printing, Photocopy, Advertising	941	3,000	3,000
39 Misc. Contractual Service	3,730	3,600	3,600
41 Office Supplies	50	1,200	1,200
42 Operating Materials	817	1,200	1,200
44 Small Tools/Minor Equipment	36	100	100
Total Operation & Maintenance	\$ 9,846	\$ 18,200	\$ 18,200
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 154,183	\$ 177,141	\$ 182,779

Department: General Government Division: Mayor Fund: General Account No: 570-01

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 7,798	\$ 7,716	\$ 7,752
Operation and Maintenance	1,192	2,000	2,250
Capital Outlay	0	0	0
Total	<u>\$ 8,990</u>	<u>\$ 9,716</u>	<u>\$ 10,002</u>
Total Positions	1	1	1
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Funding by Source			
General	\$ 8,990	\$ 9,716	\$ 10,002
Total	<u>\$ 8,990</u>	<u>\$ 9,716</u>	<u>\$ 10,002</u>

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 and special meetings of Kent's governing board.

Program Comments:

The 2011 recommended operation and maintenance budget reflects an increase of 12.5% or \$250 as compared to the 2010 budget. This adjustment reflects the pending need for re-allocation of telephone related expenses.

Department:
General Government

Division: Fund:
Mayor General

Account No:
570-01

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
14 Retirement (PERS)	1,001	924	924
15 Medicare	96	96	96
16 Health Insurance	0	0	0
18 Overtime	0	0	0
19 Unemployment & Workers' Comp	101	96	132
Total Personnel Services	\$ 7,798	\$ 7,716	\$ 7,752
32 Communications/Postage	\$ 640	\$ 1,000	\$ 1,250
33 Rents and Leases	0	0	
34 Professional Services	0	0	
37 Printing, Photocopy, Advertising	0	200	200
39 Misc. Contractual Service	0	100	100
41 Office Supplies	0	200	200
42 Operating Materials	552	500	500
44 Small Tools/Minor Equipment	0	0	
Total Operation & Maintenance	\$ 1,192	\$ 2,000	\$ 2,250
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 8,990	\$ 9,716	\$ 10,002

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	62,356	55,000	74,000
Capital Outlay	0	0	0
Total	<u>\$ 62,356</u>	<u>\$ 55,000</u>	<u>\$ 74,000</u>
Total Positions	0	0	0
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Funding by Source			
General	\$ 62,356	\$ 55,000	\$ 74,000
Total	<u>\$ 62,356</u>	<u>\$ 55,000</u>	<u>\$ 74,000</u>

Program Description:

This cost center has been created to account for activities that benefit the community in general. Included in this cost center is the downtown litter pickup contract, funds for a downtown festival and funds for unexpected requests that come before Council.

Program Comments:

The 2011 recommended operation and maintenance budget of \$54,000 reflects a 1.8% decrease of \$1,000.00 compared to the 2010 budget. This account consists of the following: \$29,000 for the downtown litter pickup program with Kevin Coleman; \$30,000 for community wide economic development promotional grants; \$5,500 for a downtown festival; \$4,500 for trash hauling of the downtown litter receptacles; \$1,000 for the required sharing of bed tax with the Convention and Visitor's Bureau; \$1,000 to support and maintain the City's website; \$1,000 for fuel expense, and \$2,000 for miscellaneous, unexpected requests that come before Council.

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Line Description	2009 Actual	2010 Budget	2011 Recommend
28 Vehicle Fuel	\$ 700	\$ 1,000	\$ 1,000
39 Misc. Contractual Service	58,263	51,000	70,000
42 Operating Materials	3,000	2,000	2,000
78 Bed Tax Shared	393	1,000	1,000
<u>Total Operation & Maintenance</u>	<u>\$ 62,356</u>	<u>\$ 55,000</u>	<u>\$ 74,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 62,356</u>	<u>\$ 55,000</u>	<u>\$ 74,000</u>

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Resource Summary	2009	2010	2011
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 210,232	\$ 238,310	\$ 241,481
Operation and Maintenance	51,800	54,900	54,000
Capital Outlay	0	0	0
Total	<u>\$ 262,032</u>	<u>\$ 293,210</u>	<u>\$ 295,481</u>
Total Positions	2	2	2
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Funding by Source			
General	\$ 262,032	\$ 293,210	\$ 295,481
Total	<u>\$ 262,032</u>	<u>\$ 293,210</u>	<u>\$ 295,481</u>

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 2011 recommended operation and maintenance budget essentially reflects no changes as compared to the 2010 budget. The actual decrease of 1.64% or \$900 represents an error correction to the FY2010 amount for Insurance & Bonding expense.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 162,049	\$ 184,863	\$ 186,796
14 Retirement (PERS)	26,261	25,952	25,581
15 Medicare	2,382	2,688	2,716
16 Health Insurance	16,508	22,100	22,080
18 Overtime	176	514	500
19 Unemployment & Workers' Comp	2,856	2,193	3,808
<u>Total Personnel Services</u>	<u>\$ 210,232</u>	<u>\$ 238,310</u>	<u>\$ 241,481</u>
21 Travel & Transportation	\$ 331	\$ 3,900	\$ 3,900
25 Auto Allowance	3,600	3,600	3,600
32 Communications/Postage	4,412	5,000	5,000
34 Professional Services	12,807	10,000	10,000
35 Maintenance of Equipment & Facility	45	500	500
36 Insurance & Bonding	16	1,000	100
37 Printing, Photocopy, Advertising	3,447	2,200	2,200
39 Misc. Contractual Service	23,899	22,000	22,000
41 Office Supplies	1,841	4,000	4,000
42 Operating Materials	1,106	1,200	1,200
44 Small Tools/Minor Equipment	296	1,500	1,500
<u>Total Operation & Maintenance</u>	<u>\$ 51,800</u>	<u>\$ 54,900</u>	<u>\$ 54,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 262,032</u>	<u>\$ 293,210</u>	<u>\$ 295,481</u>

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 80,618	\$ 101,088	\$ 110,718
Operation and Maintenance	14,473	17,018	17,018
Capital Outlay	0	0	0
Total	<u>\$ 95,091</u>	<u>\$ 118,106</u>	<u>\$ 127,736</u>
Total Positions	1	1	1
Funding by Source			
General	\$ 54,781	\$ 67,544	\$ 72,376
Water	20,155	25,281	27,680
Sewer	20,155	25,281	27,680
Total	<u>\$ 95,091</u>	<u>\$ 118,106</u>	<u>\$ 127,736</u>

Program Description:

This division facilitates the tracking of expenditures related to the Human Resources Manager and the specific programs and services provided through this office. This division 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. Additionally, there is continuously evolving state and federal case law being promulgated which constantly changes labor and employment requirements affecting public sector employers. The Human Resources Manager also coordinates employment related disputes, including all grievances and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters. This position receives half of its funding allocation from the general fund while the other half is evenly divided among the water and sewer funds.

Program Comments:

The 2011 recommended operation and maintenance budget reflects no changes as compared to the 2010 budget. In an effort to cut spending while maintaining the quality of service delivery, this division was able to eliminate some nonessential expenses to reduce their budget.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 64,387	\$ 77,190	\$ 85,235
14 Retirement (PERS)	9,665	10,810	11,511
15 Medicare	914	1,122	1,236
16 Health Insurance	4,546	11,050	11,040
19 Unemployment & Workers' Comp	1,106	916	1,696
<u>Total Personnel Services</u>	<u>\$ 80,618</u>	<u>\$ 101,088</u>	<u>\$ 110,718</u>
21 Travel & Transportation	\$ 585	\$ 1,313	\$ 1,300
32 Communications/Postage	69	152	152
34 Professional Services	12,450	11,312	11,400
36 Insurance & Bonding	16	100	100
37 Printing, Photocopy, Advertising	106	505	480
39 Misc. Contractual Service	803	2,525	2,525
41 Office Supplies	208	202	202
42 Operating Materials	200	404	409
44 Small Tools/Minor Equipment	36	505	450
<u>Total Operation & Maintenance</u>	<u>\$ 14,473</u>	<u>\$ 17,018</u>	<u>\$ 17,018</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 95,091</u>	<u>\$ 118,106</u>	<u>\$ 127,736</u>



Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	General	Water	Sewer	2011 Total
11 Employee - Regular Salaries	\$ 42,617	\$ 21,309	\$ 21,309	\$ 85,235
14 Retirement (PERS)	5,755	2,878	2,878	11,511
15 Medicare	618	309	309	1,236
16 Health Insurance	5,520	2,760	2,760	11,040
19 Unemployment & Workers' Comp	848	424	424	1,696
<u>Total Personnel Services</u>	<u>\$ 55,358</u>	<u>\$ 27,680</u>	<u>\$ 27,680</u>	<u>\$ 110,718</u>
21 Travel & Transportation	\$ 1,300	\$ 0	\$ 0	\$ 1,300
32 Communications/Postage	152	0	0	152
34 Professional Services	11,400	0	0	11,400
36 Insurance & Bonding	100	0	0	100
37 Printing, Photocopy, Advertising	480	0	0	480
39 Misc. Contractual Service	2,525	0	0	2,525
41 Office Supplies	202	0	0	202
42 Operating Materials	409	0	0	409
44 Small Tools/Minor Equipment	450	0	0	450
<u>Total Operation & Maintenance</u>	<u>\$ 17,018</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,018</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 72,376</u>	<u>\$ 27,680</u>	<u>\$ 27,680</u>	<u>\$ 127,736</u>

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 69,625	\$ 76,530	\$ 80,294
Operation and Maintenance	19,536	30,700	30,700
Capital Outlay	0	0	0
Total	<u>\$ 89,161</u>	<u>\$ 107,230</u>	<u>\$ 110,994</u>
Total Positions	4	4	4
Funding by Source			
General	\$ 89,161	\$ 107,230	\$ 110,994
Total	<u>\$ 89,161</u>	<u>\$ 107,230</u>	<u>\$ 110,994</u>

Program Description:

The Civil Service Commission prescribes, amends and enforces rules for the classification of positions in the civil service of the City government and the Kent City School District. 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 2011 recommended operation and maintenance budget reflects no changes as compared to the 2010 budget.

Department:	Division:	Fund:	Account No:
General Government	Civil Service	General	570-15

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 55,324	\$ 55,189	58,467
14 Retirement (PERS)	8,152	7,943	8,097
16 Health Insurance	4,546	11,050	11,040
18 Overtime	676	1,542	1,500
19 Unemployment & Workers' Comp	927	806	1,190
<u>Total Personnel Services</u>	<u>\$ 69,625</u>	<u>\$ 76,530</u>	<u>80,294</u>
21 Travel & Transportation	\$ 0	\$ 500	500
32 Communications/Postage	1,216	2,000	2,000
33 Rents and Leases	530	500	500
34 Professional Services	11,449	20,000	20,000
35 Maintenance of Equipment & Facility	390	500	500
36 Insurance & Bonding	16	100	100
37 Printing, Photocopy, Advertising	4,260	4,000	4,000
39 Misc. Contractual Service	48	200	200
41 Office Supplies	911	1,300	1,300
42 Operating Materials	716	1,500	1,500
44 Small Tools/Minor Equipment	0	100	100
<u>Total Operation & Maintenance</u>	<u>\$ 19,536</u>	<u>\$ 30,700</u>	<u>30,700</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<u>Total</u>	<u>\$ 89,161</u>	<u>\$ 107,230</u>	<u>110,994</u>

Department:
General Government

Division:
Law

Fund:
General

Account No:
570-05

Resource Summary	2009	2010	2011
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 262,712	\$ 307,941	\$ 321,173
Operation and Maintenance	94,291	114,800	114,800
Capital Outlay	0	0	0
Total	<u>\$ 357,003</u>	<u>\$ 422,741</u>	<u>\$ 435,973</u>
Total Positions	4	4	4
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Funding by Source			
General	\$ 357,003	\$ 422,741	\$ 435,973
Total	<u>\$ 357,003</u>	<u>\$ 422,741</u>	<u>\$ 435,973</u>

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 2011 recommended operation and maintenance budget reflects no changes as compared to the 2010 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.

Department:
General Government

Division: Fund:
Law General

Account No:
570-05

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 202,959	\$ 234,461	\$ 255,327
14 Retirement (PERS)	29,492	32,969	34,479
15 Medicare	2,915	3,415	3,709
16 Health Insurance	23,784	33,150	22,080
18 Overtime	0	1,028	500
19 Unemployment & Workers' Comp	3,562	2,918	5,078
<u>Total Personnel Services</u>	<u>\$ 262,712</u>	<u>\$ 307,941</u>	<u>\$ 321,173</u>
21 Travel & Transportation	\$ 1,272	\$ 1,200	\$ 1,200
32 Communications/Postage	1,541	2,500	2,500
34 Professional Services	82,584	100,700	100,700
35 Maintenance of Equipment & Facility	45	0	0
36 Insurance & Bonding	31	100	100
37 Printing, Photocopy, Advertising	374	500	500
39 Misc. Contractual Service	4,878	4,200	4,200
41 Office Supplies	440	1,100	1,100
42 Operating Materials	2,346	3,500	3,500
44 Small Tools/Minor Equipment	780	1,000	1,000
<u>Total Operation & Maintenance</u>	<u>\$ 94,291</u>	<u>\$ 114,800</u>	<u>\$ 114,800</u>
62 Buildings	\$ 0	\$ 0	\$ 0
63 Equipment Items > \$2,500	0	0	0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 357,003</u>	<u>\$ 422,741</u>	<u>\$ 435,973</u>

Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

Resource Summary	2009	2010	2011
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 595,426	\$ 695,726	\$ 716,544
Operation and Maintenance	202,673	222,375	229,375
Capital Outlay	0	50,000	50,000
Total	<u>\$ 798,099</u>	<u>\$ 968,101</u>	<u>\$ 995,919</u>
Total Positions	9	9	9

Funding by Source	2009	2010	2011
General	\$ 263,977	\$ 290,045	\$ 299,236
Income Tax	148,870	173,927	179,136
Water	160,812	190,827	196,736
Sewer	153,130	188,227	193,636
Utility Billing	71,310	75,075	77,175
Capital Projects		50,000	50,000
Total	<u>\$ 798,099</u>	<u>\$ 968,101</u>	<u>\$ 995,919</u>

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 6,700 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 2011 recommended operation and maintenance budget reflects an increase of 3.1% or \$7,000 as compared to the 2010 budget. The majority of this increase can be attributed to the utility billing software system migration project and transition related expenses as we provide enhanced functionality for our internal users as well as for our citizens such as internet customer utility bill viewing.

The \$50,000 Capital item is intended to add to the FY2010 budgeted capital amount to enable the replacement or upgrade of the City's financial system upon determination of a best fit solution. Currently, both the Utility Billing System and the Financial System operate on software and hardware that evidence all of the risks and operating inefficiencies commonly associated with the many years of service provided to date. Because both systems are mission critical for the City of Kent, it is imperative that changes be accomplished as quickly as possible. In addition to the reduction of significant risk factors, implementation of a more current systems solution is expected to yield numerous operational efficiencies including the ability to provide broader authorized user access and more timely systems information.

Department:
General Government

Division:
Financial Administration

Fund: Account No:
General et al 570-03

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 445,001	\$ 508,708	\$ 521,976
14 Retirement (PERS)	63,094	71,980	72,496
15 Medicare	5,091	4,364	6,928
16 Health Insurance	72,487	99,450	99,360
18 Overtime	2,268	5,440	5,400
19 Unemployment & Workers' Comp	7,485	5,784	10,384
Total Personnel Services	\$ 595,426	\$ 695,726	\$ 716,544
21 Travel & Transportation	\$ 2,184	\$ 4,500	\$ 4,300
25 Auto Allowance	900	3,600	3,600
32 Communications/Postage	40,384	43,500	46,100
33 Rents & Leases	8,650	9,475	9,675
34 Professional Services	3,001	12,250	9,100
35 Maintenance of Equipment & Facility	3,377	6,500	6,500
36 Insurance & Bonding	2,529	3,600	3,400
37 Printing, Photocopy, Advertising	12,493	14,000	11,500
39 Misc. Contractual Service	113,556	104,000	116,000
41 Office Supplies	3,075	4,000	4,000
42 Operating Materials	9,161	5,050	4,950
44 Small Tools/Minor Equipment	3,320	6,900	5,750
52 Liability	0	5,000	4,500
79 Over/Under	43	0	0
Total Operation & Maintenance	\$ 202,673	\$ 222,375	\$ 229,375
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Finance System Upgrade		50,000	50,000
Total Capital Outlay	\$ 0	\$ 50,000	\$ 50,000
Total	\$ 798,099	\$ 968,101	\$ 995,919

Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

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Line Description	General	Inc.Tax	Water	Subtotal
11 Employee - Regular Salaries	\$ 130,494	\$ 130,494	\$ 130,494	\$ 391,482
14 Retirement (PERS)	18,124	18,124	18,124	54,372
15 Medicare	1,732	1,732	1,732	5,196
16 Health Insurance	24,840	24,840	24,840	74,520
18 Overtime	1,350	1,350	1,350	4,050
19 Unemployment & Workers' Comp	2,596	2,596	2,596	7,788
Total Personnel Services	\$ 179,136	\$ 179,136	\$ 179,136	\$ 537,408
21 Travel & Transportation	\$ 4,000	\$	\$	\$ 4,000
25 Auto Allowance	3,600			3,600
32 Communications/Postage	8,000		3,300	11,300
33 Rents & Leases	1,700		7,600	9,300
34 Professional Services	7,000			7,000
35 Maintenance of Equipment & Facility	4,000			4,000
36 Insurance & Bonding	3,000		200	3,200
37 Printing, Photocopy, Advertising	6,000			6,000
39 Misc. Contractual Service	73,000		6,500	79,500
41 Office Supplies	2,000			2,000
42 Operating Materials	2,800			2,800
44 Small Tools/Minor Equipment	5,000			5,000
52 Liability	0			0
79 Over/Under	0			0
Total Operation & Maintenance	\$ 120,100	\$ 0	\$ 17,600	\$ 137,700
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 299,236	\$ 179,136	\$ 196,736	\$ 675,108

Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

Line Description	Capital Projects	Sewer	Utility Billing	2011 Total
11 Employee - Regular Salaries	\$ 0	\$ 130,494	\$ 0	\$ 521,976
14 Retirement (PERS)	0	18,124	0	72,496
15 Medicare	0	1,732	0	6,928
16 Health Insurance	0	24,840	0	99,360
18 Overtime	0	1,350	0	5,400
19 Unemployment & Workers' Comp	0	2,596	0	10,384
Total Personnel Services	\$ 0	\$ 179,136	\$ 0	\$ 716,544
21 Travel & Transportation	\$ 0	\$ 0	\$ 300	\$ 4,300
25 Auto Allowance	0			3,600
32 Communications/Postage	0	3,300	31,500	46,100
33 Rents & Leases	0		375	9,675
34 Professional Services	0		2,100	9,100
35 Maintenance of Equipment & Facility	0		2,500	6,500
36 Insurance & Bonding	0	200		3,400
37 Printing, Photocopy, Advertising	0		5,500	11,500
39 Misc. Contractual Service	0	6,500	30,000	116,000
41 Office Supplies	0		2,000	4,000
42 Operating Materials	0		2,150	4,950
44 Small Tools/Minor Equipment	0		750	5,750
52 Liability	0	4,500		4,500
79 Over/Under	0			
Total Operation & Maintenance	\$ 0	\$ 14,500	\$ 77,175	\$ 229,375
63 Equipment Items > \$500	\$ 0	\$ 0	\$ 0	\$ 0
Finance System Replacement/Upgrade	50,000			50,000
Total Capital Outlay	\$ 50,000	\$ 0	\$ 0	\$ 50,000
Total	\$ 50,000	\$ 193,636	\$ 77,175	\$ 995,919

Department:
General Government

Division:
Income Tax Admin.

Fund:
Income Tax

Account No:
570-25

Resource Summary	2009	2010	2011
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 68,171	\$ 66,503	\$ 68,963
Operation and Maintenance	325,473	344,750	343,650
Capital Outlay	0	0	0
Total	<u>\$ 393,644</u>	<u>\$ 411,253</u>	<u>\$ 412,613</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
Income Tax	\$ 393,644	\$ 411,253	\$ 412,613
Total	<u>\$ 393,644</u>	<u>\$ 411,253</u>	<u>\$ 412,613</u>

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 walk-in and telephone tax related 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 2011 recommended Operation and Maintenance budget reflects a decrease of 0.3% or \$1,100 overall as compared to the 2010 budget.

Department:	Division:	Fund:	Account No:
General Government	Income Tax Admins	Income Tax	570-25

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 45,816	\$ 46,502	\$ 48,334
14 Retirement (PERS)	7,451	6,718	6,907
15 Medicare	645	696	715
16 Health Insurance	11,915	11,050	11,040
18 Overtime	864	930	1,000
19 Unemployment & Workers' Comp	1,480	607	967
Total Personnel Services	\$ 68,171	\$ 66,503	\$ 68,963
21 Travel & Transportation	\$ 167	\$ 200	\$ 200
32 Communications/Postage	2,335	2,850	3,500
33 Rents & Leases	0	0	0
34 Professional Services	9,611	9,500	8,750
35 Maintenance of Equipment & Facility	0	400	400
36 Insurance & Bonding	16	100	100
37 Printing, Photocopy, Advertising	352	500	500
39 Misc. Contractual Service	307,084	325,000	324,000
41 Office Supplies	699	750	750
42 Operating Materials	0	200	200
44 Small Tools/Minor Equipment	209	250	250
71 Refunds	0	0	0
72 Reimbursements	* 5,000	5,000	5,000
79 Over / Under	0	0	0
Total Operation & Maintenance	\$ 325,473	\$ 344,750	\$ 343,650
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 393,644	\$ 411,253	\$ 412,613

* Field Local School- Land O Lakes

Department: General Government Division: Service Administration Fund: General et al Account No: 570-06

Resource Summary	2009	2010	2011
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 254,117	\$ 334,914	\$ 348,704
Operation and Maintenance	444,847	513,600	513,600
Capital Outlay	0	739,059	56,000
Total	<u>\$ 698,964</u>	<u>\$ 1,587,573</u>	<u>\$ 918,304</u>
Total Positions	3	4	4

Funding by Source	2009	2010	2011
General	\$ 508,570	\$ 571,104	\$ 573,056
Water	63,422	111,442	73,812
Sewer	63,422	327,500	73,812
Solid Waste	63,550	71,023	73,812
Storm		70,359	73,812
Capital Project		436,145	50,000
Total	<u>\$ 698,964</u>	<u>\$ 1,587,573</u>	<u>\$ 918,304</u>

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 2011 operation and maintenance budget is unchanged as compared to the 2010 budget. The Service Administration utilities line includes funds for all City facilities except Safety and Parks & Recreation.

The 2011 recommended capital includes the items that were presented in the five year capital plan. The Service Administration Complex ongoing roof repair is funded at \$25,000.00 (2nd of five years) City-wide Communication System Phase I upgrade is funded at \$25,000.00 (1st of five years) and \$6,000.00 is provided for decorative street light poles.

Department:	Division:	Fund:	Account No:
General Government	Service Administration	General et al	570-06

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 182,787	\$ 241,525	\$ 249,462
14 Retirement (PERS)	27,085	34,925	35,687
15 Medicare	2,696	3,615	3,768
16 Health Insurance	35,699	44,198	44,160
18 Overtime	2,464	7,945	10,432
19 Unemployment & Workers' Comp	3,386	2,706	5,195
<u>Total Personnel Services</u>	<u>\$ 254,117</u>	<u>\$ 334,914</u>	<u>\$ 348,704</u>
21 Travel & Transportation	\$ 105	\$ 2,400	\$ 2,400
25 Auto Allowance	3,600	3,600	3,600
31 Utilities	313,219	320,000	320,000
32 Communications/Postage	3,138	4,600	4,600
33 Rents & Leases	0	500	500
34 Professional Services	1,799	4,800	4,800
35 Maintenance of Equipment & Facility	20,154	19,600	19,600
36 Insurance & Bonding	4,810	6,000	6,000
37 Printing, Photocopy, Advertising	780	2,000	2,000
39 Misc. Contractual Service	88,202	137,000	137,000
41 Office Supplies	2,618	3,500	3,500
42 Operating Materials	5,527	7,600	7,600
44 Small Tools/Minor Equipment	895	2,000	2,000
<u>Total Operation & Maintenance</u>	<u>\$ 444,847</u>	<u>\$ 513,600</u>	<u>\$ 513,600</u>
61 Lands	\$ 0	\$ 0	\$ 0
62 Buildings	0	33,000	25,000
63 Equipment Items > \$2,500	0	37,059	25,000
64 Street Lighting	0	6,000	6,000
68 Contract	0	663,000	
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 739,059</u>	<u>\$ 56,000</u>
<u>Total</u>	<u>\$ 698,964</u>	<u>\$ 1,587,573</u>	<u>\$ 918,304</u>

Department: Division: Fund: Account No:
 General Government Service Administration General et al 570-06

Line Description	General	Water	Sewer	Solid Waste	2011 Subtotal
11 Employee - Regular Salaries	\$ 38,990	\$ 52,618	\$ 52,618	\$ 52,618	\$ 196,844
14 Retirement (PERS)	5,459	7,557	7,557	7,557	28,130
15 Medicare	580	797	797	797	2,971
16 Health Insurance	6,624	9,384	9,384	9,384	34,776
18 Overtime	1,000	2,358	2,358	2,358	8,074
19 Unemployment & Workers' Comp	803	1,098	1,098	1,098	4,097
Total Personnel Services	\$ 53,456	\$ 73,812	\$ 73,812	\$ 73,812	\$ 274,892
21 Travel & Transportation	\$ 2,400	\$ 0	\$ 0	\$ 0	\$ 2,400
25 Auto Allowance	3,600	0	0	0	3,600
31 Utilities	320,000	0	0	0	320,000
32 Communications/Postage	4,600	0	0	0	4,600
33 Rents & Leases	500	0	0	0	500
34 Professional Services	4,800	0	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	0	19,600
36 Insurance & Bonding	6,000	0	0	0	6,000
37 Printing, Photocopy, Advertising	2,000	0	0	0	2,000
39 Misc. Contractual Service	137,000	0	0	0	137,000
41 Office Supplies	3,500	0	0	0	3,500
42 Operating Materials	7,600	0	0	0	7,600
44 Small Tools/Minor Equipment	2,000	0	0	0	2,000
Total Operation & Maintenance	\$ 513,600	\$ 0	\$ 0	\$ 0	\$ 513,600
61 Lands	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
62 Buildings					
Civil Service/Mayor Office Upgrade	0	0	0	0	0
Service Admin Roof Repair	0	0	0	0	0
63 Equipment Items > \$2,500					
Radio System Upgrade	0	0	0	0	0
64 Street Lighting	6,000	0	0	0	6,000
68 Contract					
Energy Conservation Project	0	0	0	0	0
Total Capital Outlay	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
Total	\$ 573,056	\$ 73,812	\$ 73,812	\$ 73,812	\$ 794,492

Department: General Government Division: Service Administration Fund: General et al Account No: 570-06

Line Description	Page A Subtotal	Storm Water	Capital Projects	2011 Total
11 Employee - Regular Salaries	\$ 196,844	\$ 52,618	\$ 0	\$ 249,462
14 Retirement (PERS)	28,130	7,557	0	35,687
15 Medicare	2,971	797	0	3,768
16 Health Insurance	34,776	9,384	0	44,160
18 Overtime	8,074	2,358	0	10,432
19 Unemployment & Workers' Comp	4,097	1,098	0	5,195
Total Personnel Services	\$ 274,892	\$ 73,812	\$ 0	348,704
21 Travel & Transportation	\$ 2,400	\$ 0	\$ 0	2,400
25 Auto Allowance	3,600	0	0	3,600
31 Utilities	320,000	0	0	320,000
32 Communications/Postage	4,600	0	0	4,600
33 Rents & Leases	500	0	0	500
34 Professional Services	4,800	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	19,600
36 Insurance & Bonding	6,000	0	0	6,000
37 Printing, Photocopy, Advertising	2,000	0	0	2,000
39 Misc. Contractual Service	137,000	0	0	137,000
41 Office Supplies	3,500	0	0	3,500
42 Operating Materials	7,600	0	0	7,600
44 Small Tools/Minor Equipment	2,000	0	0	2,000
Total Operation & Maintenance	\$ 513,600	\$ 0	\$ 0	513,600
61 Lands	\$ 0	\$ 0	\$ 0	0
62 Buildings	0			
Civil Service/Mayor Office Upgrade	0	0		0
Service Admin Roof Repair	0	0	25,000	25,000
63 Equipment Items > \$2,500	0			
Phone/Network Study	0	0	25,000	25,000
	0			
64 Street Lighting	6,000	0	0	6,000
	0			
68 Contract	0	0		0
Energy Conservation Project	0	0		0
Total Capital Outlay	\$ 6,000	\$ 0	\$ 50,000	56,000
Total	\$ 794,492	\$ 73,812	\$ 50,000	918,304

Department: General Government Division: Engineering Fund: General et al Account No: 570-17

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 676,069	644,492	\$ 664,868
Operation and Maintenance	106,209	115,450	115,850
Capital Outlay	3,356	0	0
Total	\$ 785,634	\$ 759,942	\$ 780,718
Total Positions	7.6	6.6	6.6
Funding by Source			
General	\$ 335,408	\$ 277,180	\$ 282,067
Water	225,113	161,699	166,217
Sewer	225,113	161,699	166,217
Storm		159,364	166,217
Total	\$ 785,634	\$ 759,942	\$ 780,718

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 2011 recommended operation and maintenance budget reflects an increase of 0.3% or \$400 overall divided into a decrease in Travel & Transportation of \$500 and Rents & Leases of \$200 and increase in Operating Materials of \$1,100.

Department: General Government Division: Engineering Fund: General et al Account No: 570-17

Line Description	2009 Actual	2010 Budget	2011 Recommend
11 Employee - Regular Salaries	\$ 479,155	\$ 462,480	\$ 474,172
14 Retirement (PERS)	76,449	69,260	70,952
15 Medicare	7,281	7,176	7,396
16 Health Insurance	68,621	66,300	66,240
17 Uniform Allowance	727	0	0
18 Overtime	28,800	32,240	36,000
19 Unemployment & Workers' Comp	15,036	7,036	10,108
Total Personnel Services	\$ 676,069	\$ 644,492	\$ 664,868
21 Travel & Transportation	\$ 4,246	\$ 7,800	\$ 7,300
28 Vehicle Fuel	1,875	2,750	2,750
32 Communications/Postage	5,632	8,500	8,500
33 Rents & Leases	0	200	
34 Professional Services	77,396	70,000	70,000
35 Maintenance of Equipment & Facility	610	3,000	3,000
36 Insurance & Bonding	1,769	2,000	2,000
37 Printing, Photocopy, Advertising	843	1,400	1,400
39 Misc. Contractual Service	6,803	9,600	9,600
41 Office Supplies	1,748	3,000	3,000
42 Operating Materials	2,933	2,700	3,800
44 Small Tools/Minor Equipment	2,354	4,500	4,500
Total Operation & Maintenance	\$ 106,209	\$ 115,450	\$ 115,850
63 Equipment Items > \$2,500	\$ 3,356	\$ 0	\$ 0
Total Capital Outlay	\$ 3,356	\$ 0	\$ 0
Total	\$ 785,634	\$ 759,942	\$ 780,718



Department: General Government Division: Engineering Fund: General et al Account No: 570-17

Line Description	General	Water	Sewer	Storm Water	2011 Total
11 Employee - Regular Salaries	\$ 118,543	\$ 118,543	\$ 118,543	\$ 118,543	\$ 474,172
14 Retirement (PERS)	17,738	17,738	\$ 17,738	\$ 17,738	70,952
15 Medicare	1,849	1,849	\$ 1,849	\$ 1,849	7,396
16 Health Insurance	16,560	16,560	\$ 16,560	\$ 16,560	66,240
18 Overtime	9,000	9,000	\$ 9,000	\$ 9,000	36,000
19 Unemployment/Workers' Comp	2,527	2,527	\$ 2,527	\$ 2,527	10,108
Total Personnel Services	\$ 166,217	\$ 166,217	\$ 166,217	\$ 166,217	\$ 664,868
21 Travel & Transportation	\$ 7,300	\$ 0	\$ 0	\$ 0	\$ 7,300
28 Vehicle Fuel	2,750	0	0	0	2,750
32 Communications/Postage	8,500	0	0	0	8,500
33 Rents & Leases	0	0	0	0	0
34 Professional Services	70,000	0	0	0	70,000
35 Maint.of Equipment & Facility	3,000	0	0	0	3,000
36 Insurance & Bonding	2,000	0	0	0	2,000
37 Printing, Photocopy, Advertising	1,400	0	0	0	1,400
39 Misc. Contractual Service	9,600	0	0	0	9,600
41 Office Supplies	3,000	0	0	0	3,000
42 Operating Materials	3,800	0	0	0	3,800
44 Small Tools/Minor Equipment	4,500	0	0	0	4,500
Total Operation & Maintenance	\$ 115,850	\$ 0	\$ 0	\$ 0	\$ 115,850
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 282,067	\$ 166,217	\$ 166,217	\$ 166,217	\$ 780,718

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Resource Summary Expenditure Categories	2009 Actual	2010 Budget	2011 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	15,955	48,750	42,000
Capital Outlay	0		
Total	<u>\$ 15,955</u>	<u>\$ 48,750</u>	<u>\$ 42,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 15,955	\$ 48,750	\$ 42,000
Total	<u>\$ 15,955</u>	<u>\$ 48,750</u>	<u>\$ 42,000</u>

Program Description:

This cost center is currently used to track expenditures related to general governmental rental properties.

Program Comments:

The 2011 recommended operation and maintenance budget reflects a decrease of 13.85% or \$6,750 as compared to the 2010 budget. The amounts budgeted relate to the following properties: the Summit Street Business Development Center and 408 North Mantua (the house next to the West Side Fire Station). In 2009, a millage line was included to facilitate tracking of property taxes related to the City's rentals. The budgeted amount is based upon the current year's property tax bills.

Department:
General Government

Division: Fund:
Rental Units General

Account No:
570-07

Line Description	2009 Actual	2010 Budget	2011 Recommend
31 Utilities	\$ 6,251	\$ 7,250	\$ 3,000
34 Professional Services	1,688	2,500	2,500
35 Maintenance of Equipment & Facilities	3,988	10,000	10,000
39 Misc. Contractual Service	1,728	4,000	4,000
49 Mileage (Property Taxes)	0	25,000	22,500
71 Refunds	2,300	0	
<u>Total Operation & Maintenance</u>	<u>\$ 15,955</u>	<u>\$ 48,750</u>	<u>\$ 42,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 15,955</u>	<u>\$ 48,750</u>	<u>\$ 42,000</u>



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2009 Actual	2010 Budget	2011 Recommend
Judgments & Moral Claims	\$ 1,572	\$ 20,000	\$ 20,000
Elections	4,863	20,000	23,000
County Auditor & Treasurer Fees	32,396	33,000	33,000
Delinquent Land Advertising	99	500	500
Professional Audit Fees	45,006	47,300	48,800
Standing Rock Cemetery	144,913	150,000	148,000
Property Taxes	14,003	15,000	14,500
Ambulance Collection Fees/Refunds	9,556	0	0
Brimfield-Kent JEDD M & I Fund	2,597	3,000	3,000
Workers' Compensation	9,250	14,500	12,500
Misc. Refunds & Reimbursements	0	0	0
Total	\$ 264,255	\$ 303,300	303,300

