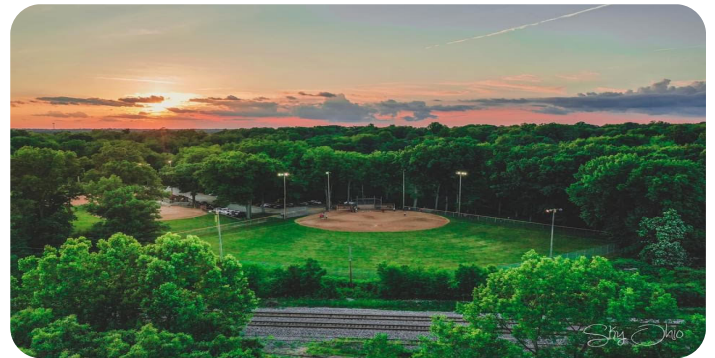


City of Kent, Ohio

2022 Proposed Budget



CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET

CITY OF KENT
2022 RECOMMENDED BUDGET
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City Manager's Budget Message

2022 Proposed Operating Budget

November 22, 2021



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 2022 Proposed Operating Budget for City Council's consideration.

Overview

The 2022 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2022. 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 2022, 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) 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 all sectors of the economy that were impacted by COVID19, 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 temporarily bridge those income tax losses.

City Departments took steps to mitigate the losses by reducing their 2020 and 2021 operating budgets. Unfortunately, income tax receipts have failed to rebound in 2021, remaining below the lows set in 2020, and RITA has yet to determine the remote income tax refunds expected for Kent based employees who have worked from home during the pandemic. Based on these factors, we maintained the budget reductions in the proposed 2022 Operating Budget.

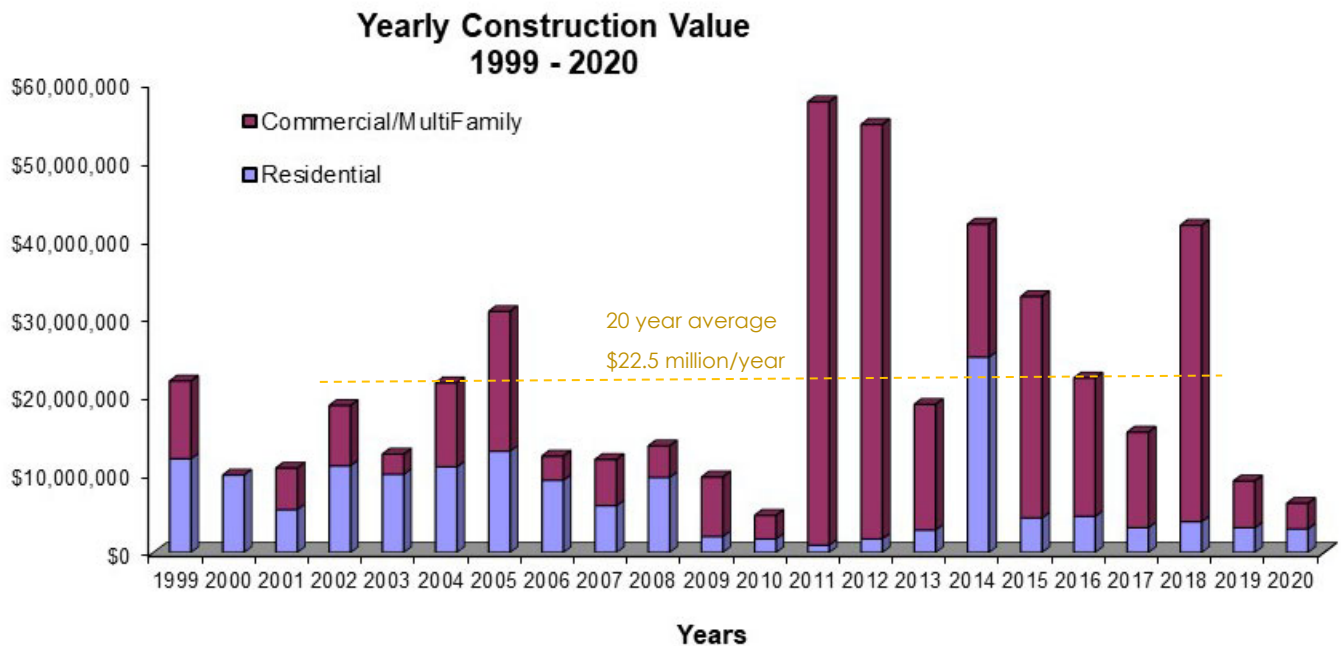
The CARES Act funding in 2020 and ARPA funding in 2021 provided critical relief to temporarily stabilize the budget but after the final ARPA allocation in 2022 the City will be faced with balancing a budget with a cash flow deficit. In anticipation of that scenario, we made decisions in the 2022 Budget to maximize our financial resiliency, liquidity and flexibility. We're constraining our expenses and leveraging historically low borrowing rates to keep as much cash on hand as possible to respond to whatever comes next.

The faster the local economy can rebound and residents regain their footing, the sooner we can expect to begin the City's long road to financial recovery.

Local Economic Investments

Kent's economic recovery began in 2011, peaked in 2012, and was followed by 4 successive years of above average rates of investment. From 1999 thru 2010 commercial construction investment averaged \$6.5 million a year. In 2011 and 2012, commercial investment jumped to an average of \$55 million, an increase of 745 percent.

In 2016-17 commercial and residential investments returned to pre-redevelopment investment averages and in 2018 major investments in new apartment buildings added \$28 million in new value, resulting in the 2nd highest total construction investment in the last 7 years. With a total of \$9.1 million in 2019 and only \$6.3 million in 2020, COVID19 clearly had a chilling effect on construction investment. The figures for 2020 were down \$33 million from 2018 and were \$13 million less than the rolling 10-year average.



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 showed signs of oversupply as lease-up rates have declined from 90-95% occupied in the fall of 2017 to 65-90% occupied in the fall of 2020

Kent State University (KSU) remains the City's largest employer, contributing 31.4% of total municipal income tax revenues in 2020. It is worth noting that job growth occurring in the private sector has lessened the KSU percentage share of tax contributions by 5 to 7% overall when compared to historical levels. Private sector diversification has helped spread the City's financial risk and reduce the City's financial exposure to unforeseen market disruptions in any one particular sector, including higher education.

In 2020, Kent State University experienced a 3.1% decline in enrollment with a drop of 1,000 students for a total of 25,948 students on the Kent campus. COVID19 presented the University with unexpected challenges in every aspect of operations from student attraction, retention, and remote learning, to financial assistance, student health, and student living.

In 2020, Kent State University deferred most of their large capital facilities re-investment projects pending the conclusion of COVID19. Smaller repair and replacement projects were authorized to continue including roof repairs at the Administrative Services Building, elevator replacement and fire alarm upgrades at McGilvery Hall, air handler and chiller replacement at the Animal Lab, and renovations at the Student Center.

COVID19 curtailed new business openings but a few new establishments got off to a good start in 2020 before local COVID19 restrictions went into place, including the new Battleground restaurant, the River Merchant, Tropical Café, Pho King, and the North Water Brewing Company. Barrio's success led them to expand their restaurant space in downtown Kent in 2020. These have proven to be popular additions to Kent's unique dining, retail and entertainment options that form the core of downtown Kent's reputation as a regional destination.

Other business announcements in 2020 included 2 new car wash facilities, Pokebowl restaurant, Davey Tree main campus expansion, Bell Tower brew pub, Aqua Onus 3rd shift, and Mac Trailer expanded their truck production line.

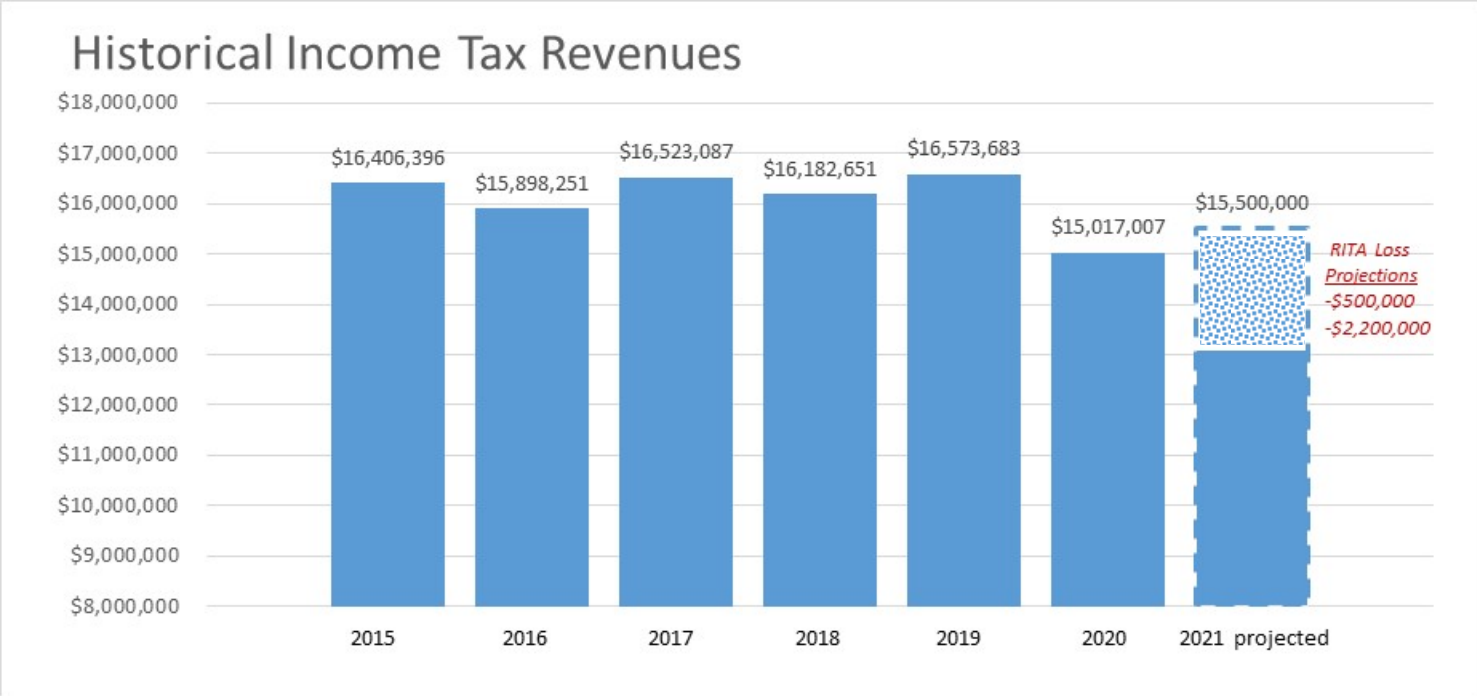
The City created the Downtown Outdoor Refreshment Area (DORA) to great acclaim in 2020 which expanded Kent's unique dining and entertainment options. The DORA was expanded in 2021 and smaller versions of most of Kent's signature special events and festivals resumed in 2021 after taking a year off in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

In 2021 the City completed the \$1.3 million N. Water Street transportation improvement project and bid the construction of the new City Hall project. In collaboration with Kent State University the City held public meetings and finalized project concept plans for the East Main Street corridor improvement project. Kent State University announced the largest donation in the history of the University for the new College of Business building which will be a centerpiece of the East Main Street project.

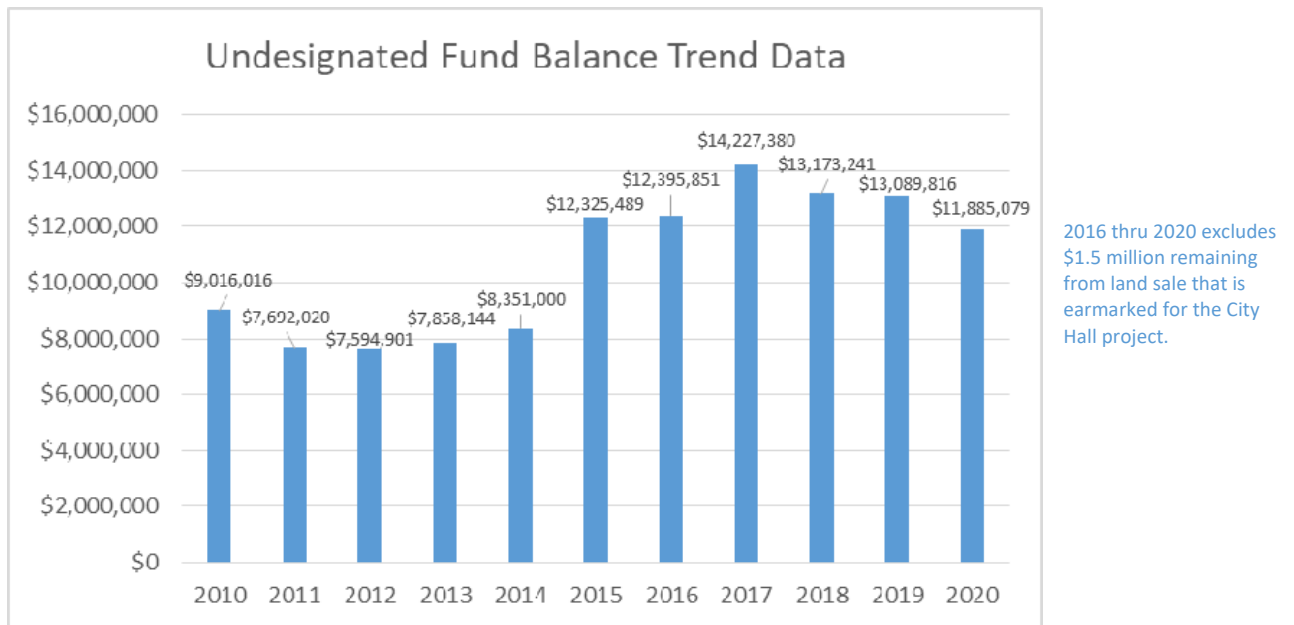
City Financial Profile

For year-end 2020, total City income tax collections were down 1.77% (\$263,306) while Kent State University's collections were relatively flat, finishing the year with a .17% (\$8,940) increase over 2019. Business closures, cancellation of events, and restrictions imposed on businesses created an unpredictable and uneven year in economic performance. Sectors of Kent's economy that support health care performed well while conventional retail and restaurant businesses experienced dramatic losses that in a number of cases proved unrecoverable and led to business closures.

On the surface a 1.77% decline suggests a relatively "normal" economic year but that aggregate number is a result of a combination of major losses and major one-time supplemental revenues that together appeared to normalize an abnormal year. 2021 income tax receipts are trending above 2020 but are below 2019 by over \$1 million.



Prior to 2020, as the revenue vs. expense balance was generally trending in a positive direction, the City had been able to slowly replenish undesignated reserve balances to near pre-recessionary highs which may prove critical in 2022 depending on the magnitude of cumulative COVID related income tax losses.



A number of significant financial cautions accompany the proposed 2022 Budget.

- Income taxes are the single most important factor to the City's financial solvency and while 2020 got off to a favorable start, the economic world turned upside down as COVID19 spread, leaving more questions unanswered in 2021 heading into 2022. Multi-layered contingency plans have been developed in case the economic rebound drags beyond the capacity of our undesignated funds to bridge the gap.
- In 2020, City Council renewed their approval of the multi-year utility rate stabilization plan to ensure adequate long-term funding for critical infrastructure investment needs while remaining sensitive to the ability of customers to pay for those needs. The City's Utility rate plans have significantly helped relieve the financial burden carried by the General Fund to bail them out. The availability of ARPA and new infrastructure stimulus funds in 2020 and 2021 have provided relief to the sewer fund which was facing the prospect of double-digit rate increases and insolvency within a couple of years. The long-term status of the sewer fund is uncertain but stabilization in the immediate term is welcomed news.

The combination of uncertain income tax revenue coming into the General Fund, and potentially needing General Fund revenues to cover other rising costs, (e.g., rising material and equipment costs, rising labor costs) are matters that will have our attention throughout 2022-23.

2022 Budget Strategy

The challenge for our organization is to prepare a budget for 2022 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 2022.

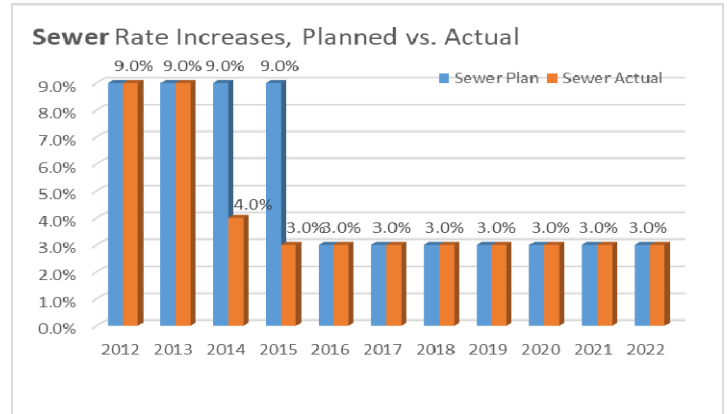
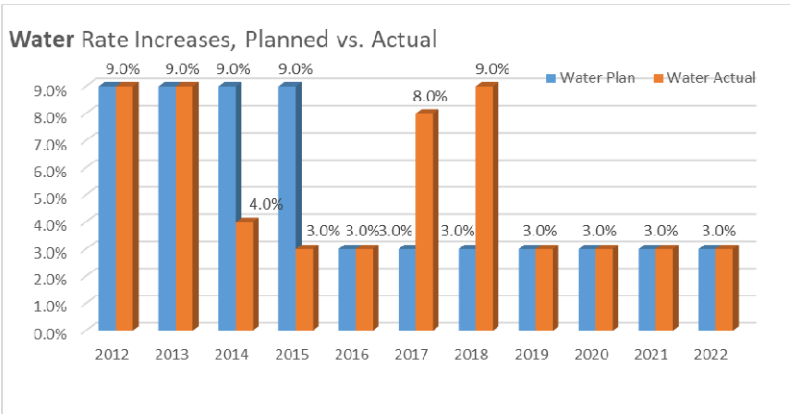
Utility Rate Plans

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.

In the first 2 years of rate “catch up” the rates approved by Council matched the rate plans. However, in the following 2 years, the rates were less than half of what was originally projected in the plans. As a result, a portion of the lost rates were “made-up” in 2017 and 2018 for the water fund; the sewer fund rate gap was not “made-up.”

In recognition of the financial pressures put on homeowners during COVID, and the influx of infrastructure grants, the staff is recommending holding the planned rate increases at 3% for both water and sewer. Internal financial measures have been implemented to stabilize the sewer fund in 2021-22 and at the moment, the planned inflationary rate increases of 3% should be satisfactory to ensure the solvency of both utility funds.

	<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>
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	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%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	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%



Although our dependency on undesignated funds had been declining, COVID presents a new threat to reserve balances so we have doubled down on 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 2022 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to increase by \$500,000 (3%) compared to the 2021 amended budgeted amount. 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 steep decline in City income tax receipts (-6%). In 2021, it is anticipated that we will see an increase in income taxes of approximately 8% as compared to 2020.
- Local Government Funds and Estate Taxes (which are now obsolete) will remain stagnant for 2022 compared to 2021, attributable to changes imposed by the State, and the fact that the City of Kent's allocation percentage was reduced by Portage County entities in 2020.
- Kent-Franklin JEDD and Kent-Brimfield JEDD will show a leveling of projected revenues and remain comparable or slightly down as compared to 2021 due to the pandemic.
- All authorized positions have been budgeted at actual salary expenses as of October 2021. After agreeing to defer any raises in 2020, the City's bargaining units agreed to a 3% raise for 2022.
- Revenues in Water and Sewer Funds will be adequate to cover operating expenses and required capital needs for 2021 after implementing rate increases of 3% in sewer and 3% in water to stabilize fund reserves.
- 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.
- Employer Health Insurance expenses continue to be a concern, for 2022 this budget will increase from \$17,700 to \$18,300 per family for a total increase in City costs of \$121,800.
- Sellback expenses for sick and vacation time is based on prior two years activity.
- Overtime expense projections were provided by each department.
- Recommended O&M costs for 2022 compared to the most recent 2021 revised budget reflects a \$111,624 increase, or 1.36% overall increase (\$8,313,168 vs. \$8,201,544).

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"

2022 Budget Numbers

The proposed 2022 budget looks to ensure critical spending where it is most needed and maintain cost containment practices in everything we do. The goal was to maintain the 2021 budget reductions (10-20%) until City income taxes stabilize. Where staff requested budget increases we asked them to look for cuts to offset those increases.

The staff met that budget challenge and the recommended total for 2022 Operations and Maintenance compared to the amended 2022 Operating Budget reflects a 1.36% increase -- \$8,313,168 vs \$8,201,544 in 2021.

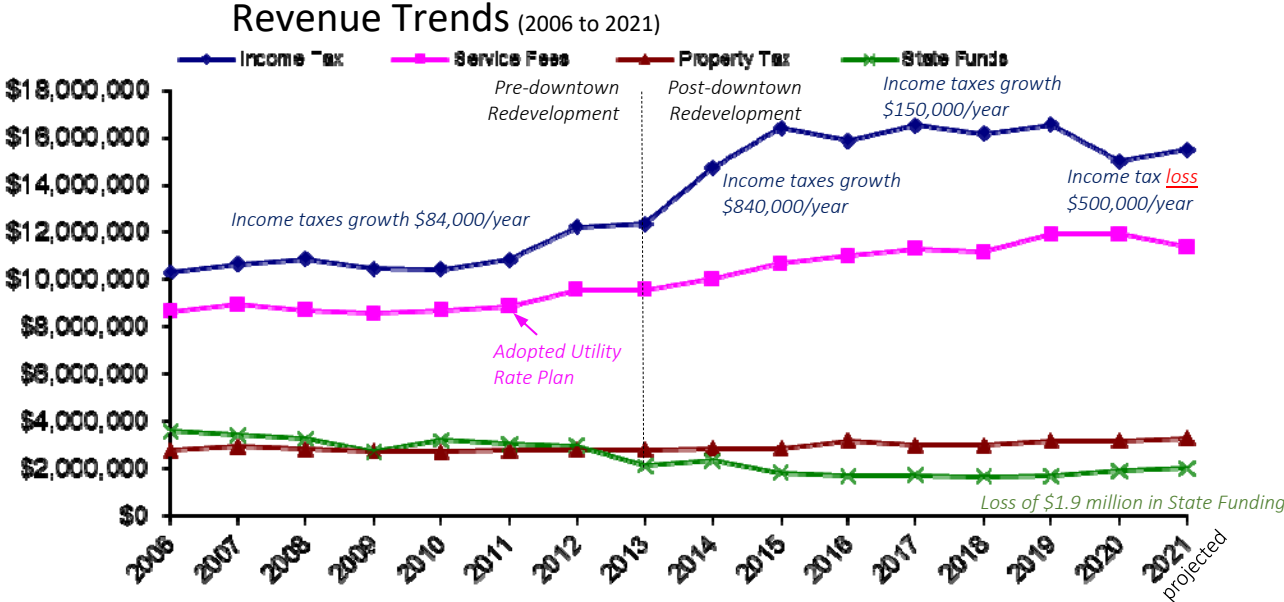
As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$72,500 per day to perform City services – with approximately 50% of those costs are attributed to Fire and Police functions.

After agreeing to a 0% raise in 2021 due to COVID related financial stress, the bargaining units' contracts for 2022 include a 3% wage increase. That wage increase is expected to increase Operating costs between \$500-600,000 in 2022.

With increases in health insurance and overtime and 3% pay raises, the total Personnel Costs are projected to only go up \$1,201,127 or 4.75% above 2021.

Every City department still has legitimate new staffing needs but we had to prioritize and continue to defer those position needs until further revenue gains are achieved.

As noted in the chart below, most revenue categories had already 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, until COVID19 is resolved City resources will be severely constrained.



In Closing

When the 2021 Budget was prepared in late 2020 we had hopes that the worst of COVID19 was behind us. Public health data was trending favorably in early 2021, and economic activity was rising as well, until the Delta variant emerged, and 12 months later we find the City's finances in the same uncertain position heading into 2022.

Pandemic fatigue has affected our employees as much as our finances and I am proud to work alongside such skilled and dedicated employees who continue to rise to the occasion in these unprecedented times.

I would particularly like to extend my gratitude 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 2022 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2022 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

2022 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 increase a modest \$300,000 1.9% compared to the 2021 amended budgeted amount.
 - b. Local Government Funds will remain stable for 2022 compared to 2021, attributable to changes imposed by the State, Kent-Franklin JEDD will show a leveling of projected revenues and remain comparable to 2021. Kent-Brimfield JEDD may show some increases in 2022 due to the tax rate increased from 1.5% to 1.75%.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2021 but will require adoption of 3% rate increases 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 is looking to utilize 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 2022 we are increasing the budget from \$17,700 to \$18,300 for each full-time employee – net increase of \$600 per employee has a total budget impact of about \$120,000.
7. Overtime expense projections were provided by each department.

Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets showed significant increases from 2021 due to major price increases.
2. Insurance/Bonding – We are projecting slight increases on an overall citywide budget basis, however there will be some reallocation of expenses to cost centers that have acquired new assets/asset replacements reflecting the additional costs of insuring those assets.
3. Recommended O&M costs for 2022 compared to 2021 reflects a \$111,624 increase, or 1.4% (\$8,313,168 vs. \$8,201,544).

Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital), and projected total funding sources is <\$175,657>, which will be funded to the extent possible from P&R's remaining reserve fund balances.
2. The delta between Enterprise Funds projected total expenditures (including Capital), and funding sources per the tax budget and adding in reimbursements from the latest CAP plan is (\$778,171), 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

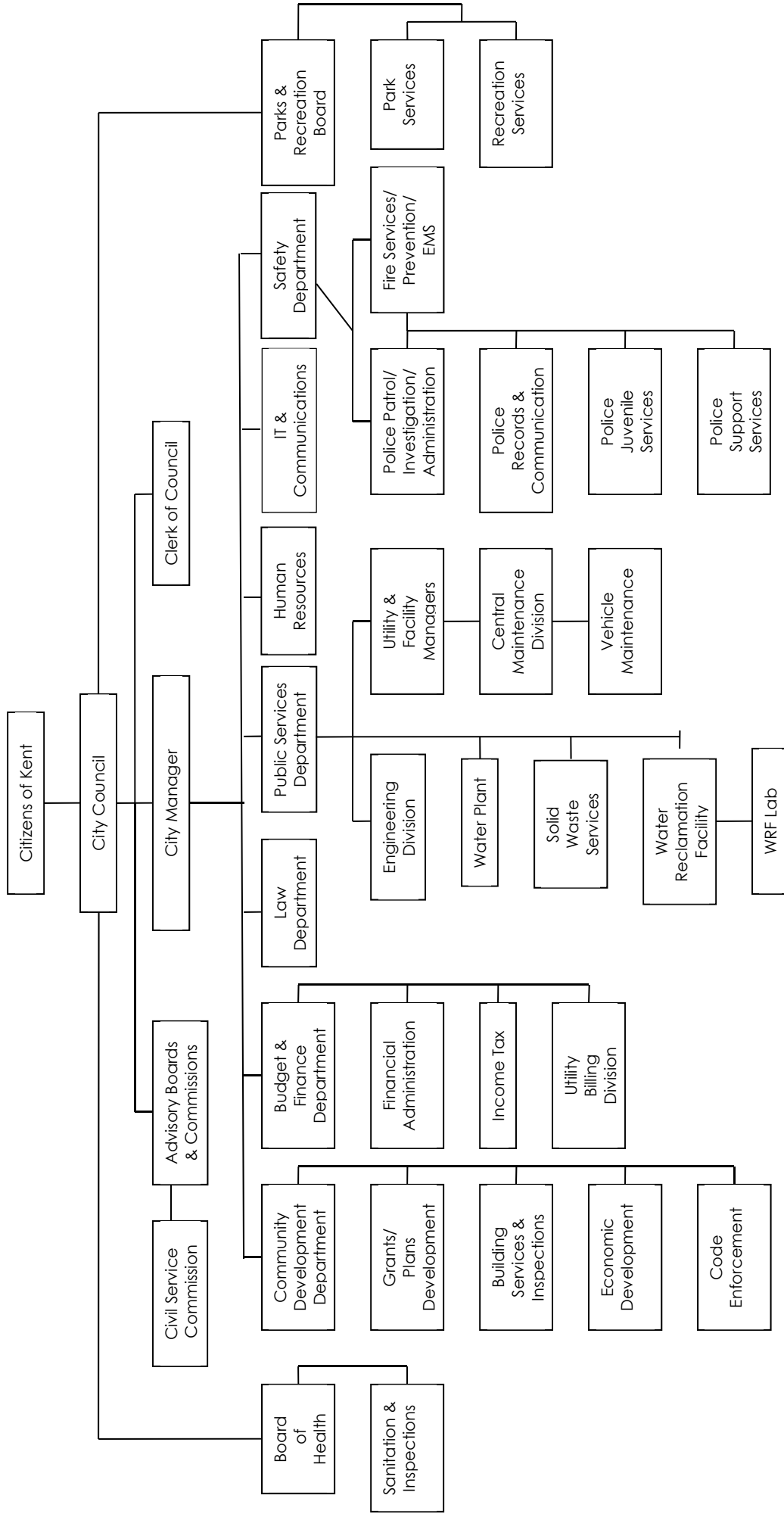
ELECTED OFFICIALS

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

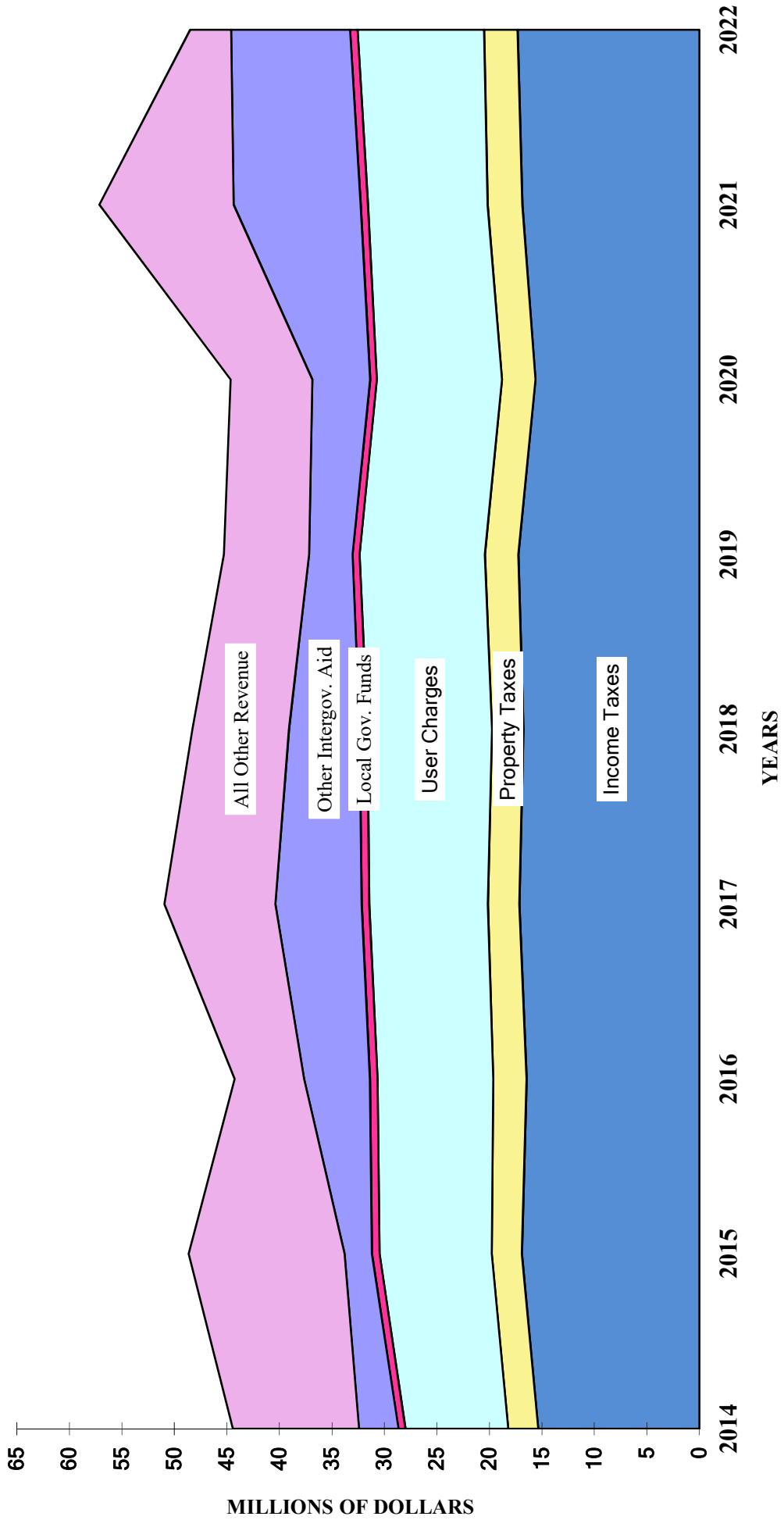
2022 RECOMMENDED BUDGET

OVERVIEW

**CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON**

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 REVISED BUDGET	2022 RECOMMEND BUDGET
TAXES				
Income Tax	\$ 16,573,684	\$ 15,017,007	\$ 16,200,000	\$ 16,700,000
Brimfield-Kent JEDD	97,417	110,389	85,000	128,000
Kent-Franklin JEDD	571,745	494,393	570,000	485,000
Property Taxes	3,186,743	3,178,603	3,303,094	3,200,000
PILOTs from the TIF	457,473	455,412	450,000	450,000
Motor Vehicle License Tax	223,151	227,702	200,000	220,000
Lodging Tax	166,235	84,765	120,000	140,000
Cable TV Franchise Tax	189,158	186,183	190,000	187,000
Subtotal Taxes	21,465,606	19,754,454	21,118,094	21,510,000
USER CHARGES				
Sewer	3,876,159	3,947,477	3,934,301	4,066,789
Water	3,782,994	3,824,604	3,939,739	3,940,203
Solid Waste	392,026	442,791	400,000	400,000
Storm Water Drainage	1,004,836	1,010,687	990,000	990,000
Intergovernmental (Franklin Twp EMS)	859,464	776,830	700,000	750,000
Recreation	822,757	483,739	650,000	800,000
Other (Primarily EMS and Parking Meters)	1,189,825	1,446,479	785,000	1,100,000
Subtotal User Charges	11,928,061	11,932,607	11,399,040	12,046,992
FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)				
Community Development Block Grant(s)	226,931	324,846	250,000	250,000
CARES/COVID Grant and ARPA	-	2,304,149	3,755,140	5,155,140
Fire Dept. Grants FEMA etc.	-	-	238,500	-
Misc. grants and subsidies (non-health grants)	15,253	1,938	-	-
State Health Subsidy/Medicaid and other health grants	111,014	304,921	75,000	189,021
Hudson Road Watermain	404,006	-	-	-
NOPEC Energy Conservation Grant	-	-	65,550	-
Summit Street Traffic Signal (ODOT & KSU and OPWC)	824,747	849,306	-	-
Annual Sidewalk/Street Program (AMATS/ODOT)	43,633	117,848	695,000	325,000
East Main Street Area Improvements	52,797	158,633	-	1,425,000
Gougler/River Street Improvements	-	-	-	230,000
Final Clarifiers - Wastewater Plant	-	-	800,000	-
CHIP grant	-	-	150,000	-
Valleyview Morris Storm Water	293,496	-	-	-
Majors/Stinaff Water Line	-	-	-	395,000
SR 43 Signalization	633,952	-	-	-
Main/South Water Street Resurfacing	-	-	-	799,200
Miller/Harvey/Steel Storm Improvement	-	-	749,243	110,000
Final Clarifiers Rehabilitation - Wastewater Plant	-	-	800,000	894,000
North Water Street Improvements	142,276	154,434	-	-
Hike & Bike/Clean Ohio Trails	-	-	150,000	-
AMATS Grant-Portage Hike/Bike Trail Construction	-	-	700,000	-
Inter Fund Transfer - Fire Vehicle Replacement	350,000	350,000	300,000	550,000
OEPA Loan - SW Sanitary Pump Station	-	-	2,400,000	-
Subtotal (Restricted) Federal, State and Local Aid	3,098,105	4,566,075	11,128,433	10,322,361
ALL OTHER FEDERAL, STATE AND LOCAL AID				
Local Government Fund (State)	672,656	611,816	710,000	718,000
Shared Taxes and Fees	1,014,540	1,307,855	1,300,000	1,300,000
Subtotal Federal, State and Local Aid	1,687,196	1,919,671	2,010,000	2,018,000
INTEREST EARNINGS	725,219	564,765	450,000	400,000
FINES AND FORFEITURES	312,242	246,703	275,000	275,000
PERMITS, LICENSES, INSPECTIONS	458,720	498,555	450,000	450,000
ALL OTHER REVENUE				
Bond/Note/Loan (Issue II) Proceeds	3,935,436	3,275,000	9,130,000	-
Rents (City property & cell phone towers)	48,422	48,687	45,000	45,000
Tap-in Fees	28,827	63,026	35,000	35,000
Special Assessments	367,087	244,120	206,000	200,000
Miscellaneous	1,224,963	1,523,355	900,000	1,200,000
Subtotal All Other Revenue	5,604,735	5,154,188	10,316,000	1,480,000
TOTAL ALL REVENUE	\$ 45,279,884	\$ 44,637,018	\$ 57,146,567	\$ 48,502,353

2022 BUDGET - REVENUE CATEGORY COMPARISON

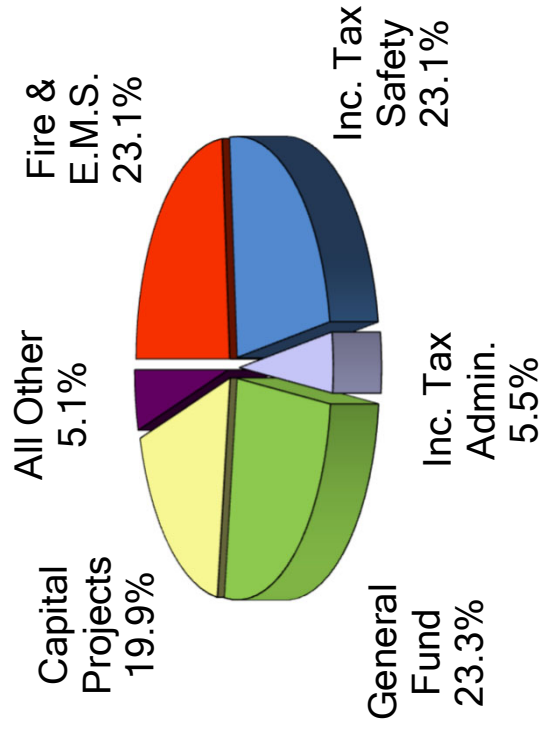


CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

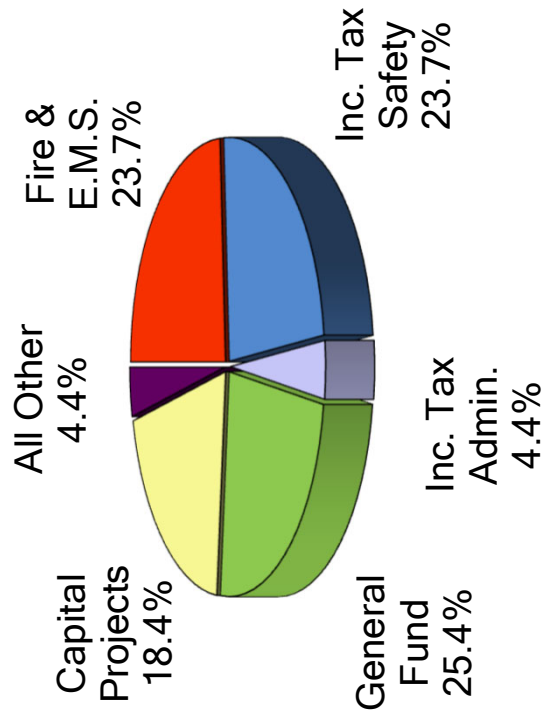
USE	2019 ACTUAL	2020 ACTUAL	2021 APPROVED BUDGET	2022 RECOMMEND BUDGET
Street Construction				
Maintenance & Repair Fund	\$ 1,000,000	\$ 1,000,000	\$ 600,000	\$ 500,000
Capital Projects	3,237,674	3,237,674	2,616,793	2,977,460
New Police Station	1,689,458	1,689,458	1,684,396	1,792,730
Fire & Emergency				
Medical Service Fund	3,523,933	3,523,933	3,368,793	3,585,560
Income Tax Safety Fund	3,523,933	3,523,933	3,368,793	3,585,460
General Fund	3,600,000	3,600,000	3,600,000	3,600,000
Income Tax Administration	691,611	691,611	627,296	623,684
Health Insurance Fund	-	-	-	-
Managed Reserve	25,540	25,540	25,540	25,540
Debt Service fund	70,000	70,000	-	-
Totals	\$ 17,362,149	\$ 17,362,149	\$ 15,891,611	\$ 16,690,434
Less Police Facility (P.F. not reflected in graph)	1,689,458	1,689,458	1,684,396	1,792,730
Total (less Police Facility)	\$ 15,672,691	\$ 15,672,691	\$ 14,207,215	\$ 14,897,704

USE OF MUNICIPAL INCOME TAX DOLLARS

2021 APPROVED



2022 RECOMMENDED

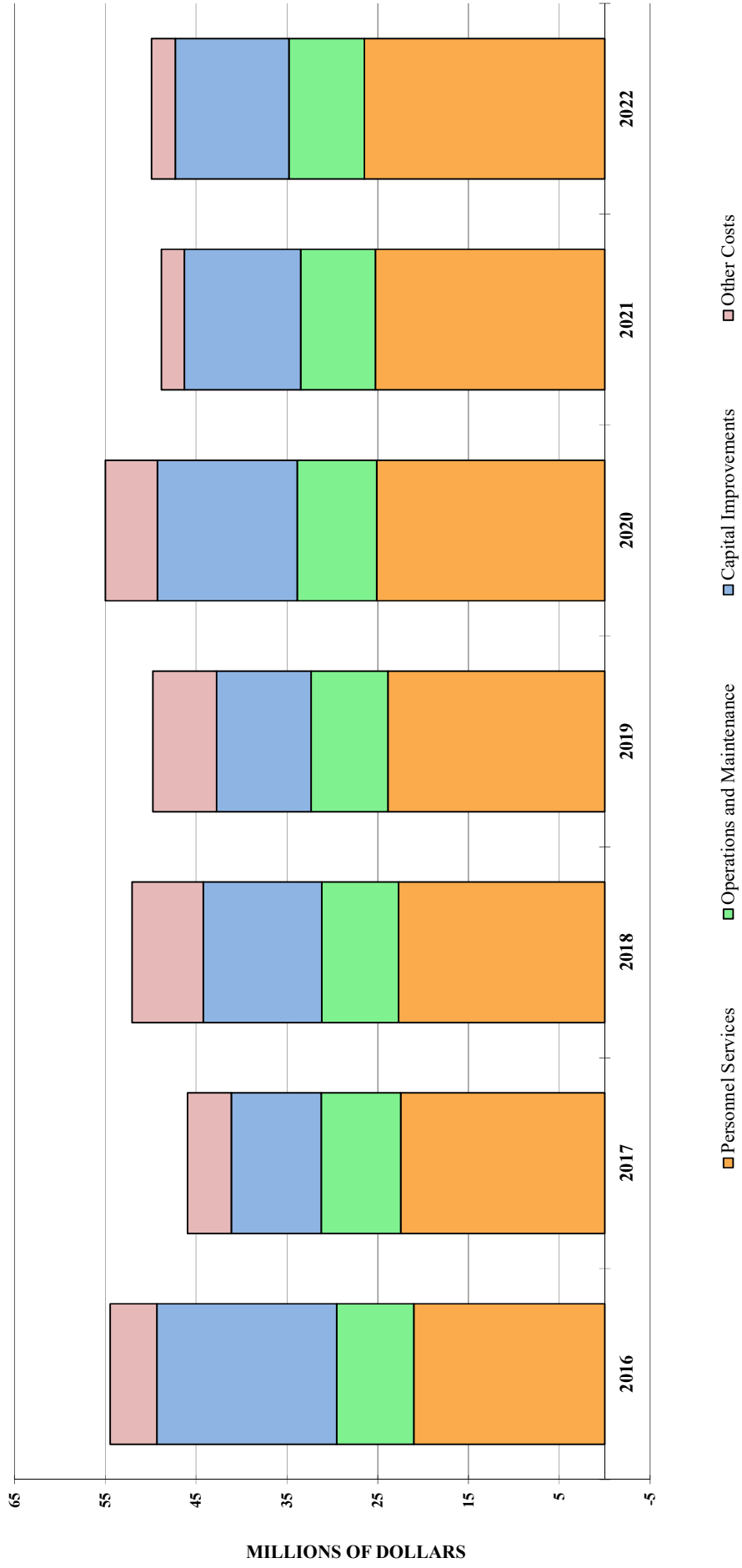


*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
SUMMARY & COMPARISON OF MAJOR BUDGET TYPES

FUND	PERSONNEL SERVICES		OPERATIONS & MAINT.		CAPITAL	RESERVE & DEBT	CONTCY	TOTALS						
General Fund	\$	3,736,976	\$	2,358,598	\$	10,000	\$	-	\$	100,000	\$	6,205,574		
West Side Fire		291,203		14,300		-		-		-		305,503		
SCM&R		1,234,295		1,013,894		-		25,000		-		2,273,189		
State Highway		-		60,000		-		-		-		60,000		
Parks and Recreation		1,437,322		660,100		190,000		-		-		2,287,422		
Food Service		113,187		19,900		-		-		-		133,087		
Income Tax		136,034		487,650		-		25,540		-		649,224		
Revolving Housing		157,819		19,650		-		-		-		177,469		
State & Local Forfeits		-		-		-		-		-		-		
Drug Law Enforcement		-		11,000		-		-		-		11,000		
Enforcement and Education		-		6,000		-		-		-		6,000		
Income Tax Safety		7,609,509		682,700		-		-		-		8,292,209		
Law Enforcement Trust		-		-		-		-		-		-		
CDBG Grants		7,193		164,400		160,000		-		-		331,593		
Fire and EMS		5,152,958		567,500		608,000		-		-		6,328,458		
Swimming Pool Inspections		9,286		-		-		-		-		9,286		
CHIP Grant		-		50,000		-		-		-		50,000		
ARPA Fund		390,000		-		1,633,700		-		-		2,023,700		
Water		2,322,509		879,823		1,699,150		61,172		50,000		5,012,654		
Sewer		2,159,365		834,048		1,368,950		364,569		50,000		4,776,932		
Utility Billing		-		89,900		-		-		-		89,900		
Solid Waste		430,992		210,525		36,400		-		-		677,917		
Storm Water Drainage		639,413		107,180		456,400		9,968		-		1,212,961		
Water Guarantee Deposits		-		1,000		-		-		-		1,000		
Capital Projects		401,112		-		5,645,670		659,117		25,000		6,730,899		
Downtown Dev.-MPITIE		-		-		-		436,215		-		436,215		
Debt Service		-		-		-		-		-		-		
Police Pension		120,000		-		-		-		-		120,000		
Fire Pension		120,000		-		-		-		-		120,000		
EDA RLF		-		75,000		-		-		-		75,000		
Police Facility Fund		-		-		699,000		807,609		-		1,506,609		
TOTALS 2022	\$	26,469,173	4.8%	\$	8,313,168	1.4%	\$	12,507,270	\$	2,364,190	\$	250,000	\$	49,903,801
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
TOTALS 2012	\$	19,224,891	-0.1%	\$	7,880,753	1.1%	\$	10,587,642	\$	5,239,666	\$	250,000	\$	43,182,952
TOTALS 2011	\$	19,243,187	4.3%	\$	7,792,694	1.3%	\$	7,472,255	\$	5,208,320	\$	250,000	\$	39,966,456

2022 - COMPARISON OF MAJOR BUDGET TYPES



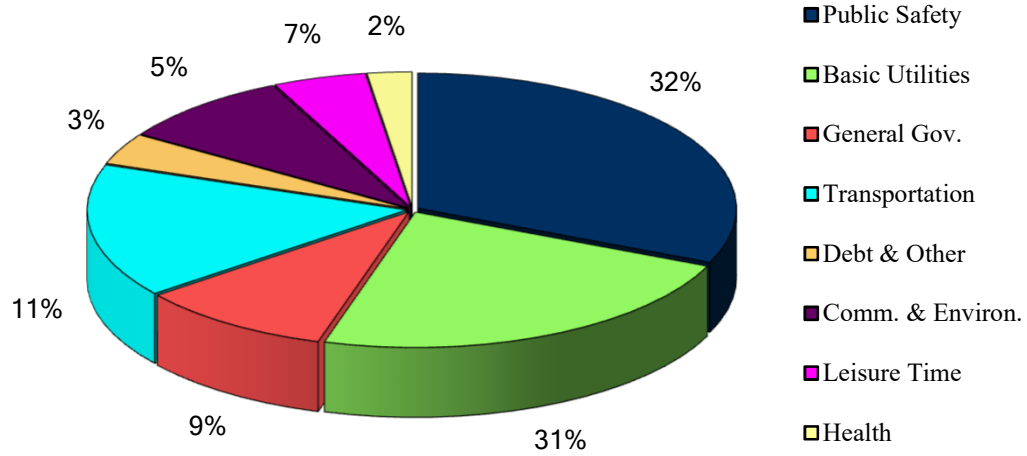
MILLIONS OF DOLLARS

**CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS**

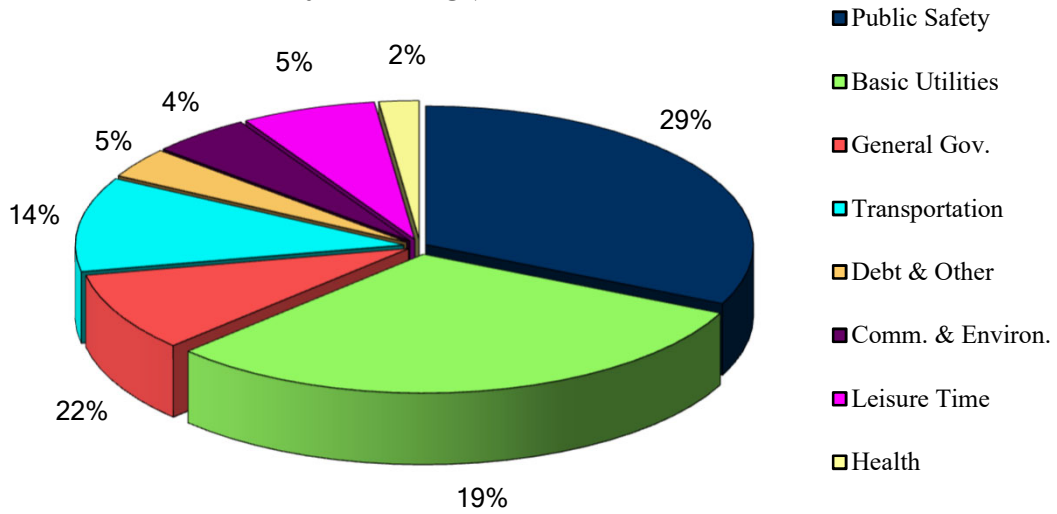
<u>PROGRAM AREA</u>	<u>2018 APPROVED</u>	<u>2019 APPROVED</u>	<u>2020 APPROVED</u>	<u>2021 APPROVED</u>	<u>2022 RECOMMEND</u>
Basic Utilities	\$ 13,224,920	\$ 13,119,433	\$ 9,980,558	\$ 14,710,625	\$ 11,144,755
Public Safety	13,857,623	14,339,489	14,797,972	15,331,014	15,272,740
Police Facility	5,164,592	4,261,479	3,141,500	901,095	1,506,609
Transportation	7,004,958	5,070,712	7,539,944	5,286,888	7,739,289
General Government	4,105,997	4,793,273	11,300,754	4,422,145	4,763,812
Debt Service	3,395,427	2,788,684	2,394,776	1,444,369	1,556,581
Community and Environment	1,980,511	1,956,329	2,255,744	2,350,604	4,281,183
Leisure Time Activities	2,201,899	2,251,645	2,368,114	3,182,742	2,287,422
Health Services	866,144	914,360	952,416	942,642	1,100,410
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	\$ 52,053,071	\$ 49,746,404	\$ 54,982,778	\$ 48,823,124	\$ 49,903,801
Less Police Facility (P.F. not reflected in graph)	<u>5,164,592</u>	<u>4,261,479</u>	<u>3,141,500</u>	<u>901,095</u>	<u>1,506,609</u>
Total (less Police Facility)	<u>\$ 46,888,479</u>	<u>\$ 45,484,925</u>	<u>\$ 51,841,278</u>	<u>\$ 47,922,029</u>	<u>\$ 48,397,192</u>

PROGRAM AREA COMPARISON

2022 RECOMMENDED



2021 APPROVED







General Government

<u>FUNDING BY PROGRAM AREA</u>	<u>2022 RECOMMEND</u>
GENERAL GOVERNMENT	
General Government	
City Council	\$ 204,230
Mayor	16,887
Community Support	73,000
City Manager	403,504
Human Resources	122,333
Civil Service	65,370
Law	416,072
Financial Administration	700,434
Income Tax Administration	623,684
Service Administration	650,623
Engineering	197,379
Adjunct Facilities	-
Miscellaneous and Sundry	428,150
Information Technology	336,034
SUBTOTAL	4,237,700
Capital Projects	
Service Admin. Support	60,000
Engineering Admin. Support	401,112
Information Technology	65,000
SUBTOTAL	526,112
Subtotal General Government	4,763,812
Basic Utility Services	
Human Resources Support	35,671
Financial Admin. Support	405,356
Service Admin. Support	422,911
Engineering Admin. Support	559,394
IT Support	95,876
Subtotal Basic Utility Services	1,519,208
TOTAL	\$ 6,283,020

Department: General Government	Division: City Council	Fund: General	Account No: 001-570-701
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 153,020	\$ 169,108	\$ 179,605
Operation and Maintenance	17,780	24,825	24,625
Capital Outlay	-	-	-
Total	<u>\$ 170,800</u>	<u>\$ 193,933</u>	<u>\$ 204,230</u>

Total Positions	10	10	10
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Funding by Source			
General	\$ 170,800	\$ 193,933	\$ 204,230
Total	<u>\$ 170,800</u>	<u>\$ 193,933</u>	<u>\$ 204,230</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, 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 2022 recommended operation and maintenance budget reflects a minimal change compared to the 2021 budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 116,489	\$ 128,200	\$ 136,600
7004 Retirement (PERS)	16,308	17,948	19,124
7005 Medicare	1,672	1,860	1,981
7006 Health Insurance	16,500	17,700	18,300
7008 Overtime	-	-	-
7009 Unemployment & Workers' Comp	2,051	3,400	3,600
Total Personnel Services	\$ 153,020	\$ 169,108	\$ 179,605
7210 Travel & Training	\$ 85	\$ 1,000	\$ 1,500
7320 Communications/Postage	1,020	3,000	1,500
7330 Rents and Leases	-	-	-
7340 Professional Services	3,452	5,500	5,500
7350 Maintenance of Equipment & Facility	85	1,000	800
7360 Insurance & Bonding	183	325	325
7370 Printing, Photocopy, Advertising	1,782	3,000	3,000
7390 Misc. Contractual Service	10,678	10,000	11,000
7410 Office Supplies	495	300	300
7420 Operating Materials	-	500	500
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	\$ 17,780	\$ 24,825	\$ 24,625
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 170,800	\$ 193,933	\$ 204,230

Department: General Government Division: Mayor Fund: General Account No: 001-570-702

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 9,351	\$ 9,550	\$ 13,487
Operation and Maintenance	1,657	3,900	3,400
Capital Outlay	-	-	-
Total	<u>\$ 11,008</u>	<u>\$ 13,450</u>	<u>\$ 16,887</u>
Total Positions	1	1	1
Funding by Source			
General	\$ 11,008	\$ 13,450	\$ 16,887
Total	<u>\$ 11,008</u>	<u>\$ 13,450</u>	<u>\$ 16,887</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 Council meetings, Council committee meetings, public hearings, Council work sessions, and special meetings of Kent's governing board.

Program Comments:

The 2022 recommended operation and maintenance budget reflects a decrease of \$500 or (12.8)%, compared to the 2021 budget.

Department:
General Government

Division:
Mayor

Account No:
001-570-702-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 8,100	\$ 8,100	\$ 11,500
7004 Retirement (PERS)	1,134	1,140	1,610
7005 Medicare	117	120	167
7006 Health Insurance	-	-	-
7008 Overtime	-	-	-
7009 Unemployment & Workers' Comp	-	190	210
Total Personnel Services	\$ 9,351	\$ 9,550	\$ 13,487
7210 Travel & Training	\$ 301	\$ 1,000	\$ 1,000
7320 Communications/Postage	278	1,500	1,000
7330 Rents and Leases	-	-	-
7340 Professional Services	-	100	100
7370 Printing, Photocopy, Advertising	-	300	200
7390 Misc. Contractual Service	655	400	500
7410 Office Supplies	-	100	100
7420 Operating Materials	423	500	500
7440 Small Tools/Minor Equipment	-	-	-
Total Operation & Maintenance	\$ 1,657	\$ 3,900	\$ 3,400
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 11,008	\$ 13,450	\$ 16,887

Department: General Government	Division: Community Support	Fund: General	Account No: 001-570-703
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	103,000	105,500	103,000
Capital Outlay	-	-	-
Total	<u>\$ 103,000</u>	<u>\$ 105,500</u>	<u>\$ 103,000</u>
<hr/>			
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 103,000	\$ 105,500	\$ 103,000
Total	<u>\$ 103,000</u>	<u>\$ 105,500</u>	<u>\$ 103,000</u>
<hr/>			

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 2022 recommended operation and maintenance budget reflects a decrease of \$2,500 or (2.4)% compared to the 2021 budget. In 2021 we had to increase Rents & Leases to \$35,000 to assist the Kent Central Gateway Parking Deck in our portion of the 2020 losses due to the pandemic, and in 2022 we decreased this line to \$30,000.

Department: General Government Division: Community Support Fund: General Account No: 001-570-703-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7280 Vehicle Fuel	\$ -	\$ 500	\$ -
7330 Rents & Leases	-	35,000	30,000
7390 Misc. Contractual Service	9,065	28,000	28,000
7420 Operating Materials	-	-	-
7780 Bed Tax Shared	21,191	42,000	45,000
Total Operation & Maintenance	\$ 30,256	\$ 105,500	\$ 103,000
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 30,256	\$ 105,500	\$ 103,000

Department:	Division:	Fund:	Account No:
General Government	City Manager	General	001-570-704

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 312,427	\$ 335,120	\$ 346,579
Operation and Maintenance	50,665	59,175	56,925
Capital Outlay	-	-	-
Total	<u>\$ 363,092</u>	<u>\$ 394,295</u>	<u>\$ 403,504</u>
<hr/>			
Total Positions	2	2	2
<hr/>			
Funding by Source			
General	\$ 363,092	\$ 394,295	\$ 403,504
Total	<u>\$ 363,092</u>	<u>\$ 394,295</u>	<u>\$ 403,504</u>
<hr/>			

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

Program Comments:

The 2022 recommended operation and maintenance budget reflects a decrease of \$2,250 or (3.8)%, compared to the 2021 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
001-570-704-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 235,938	\$ 250,561	\$ 259,331
7004 Retirement (PERS)	32,110	35,121	36,382
7005 Medicare	3,385	3,638	3,766
7006 Health Insurance	33,000	35,400	36,600
7008 Overtime	-	300	300
7009 Unemployment & Workers' Comp	4,394	6,500	6,600
7250 Auto Allowance	3,600	3,600	3,600
<u>Total Personnel Services</u>	<u>\$ 312,427</u>	<u>\$ 335,120</u>	<u>\$ 346,579</u>
7210 Travel & Training	\$ -	\$ 500	\$ 500
7320 Communications/Postage	3,206	8,000	4,000
7330 Rents & Lease	-	-	-
7340 Professional Services	6,601	3,000	4,500
7350 Maintenance of Equipment & Facility	2,633	3,800	3,000
7360 Insurance & Bonding	590	425	425
7370 Printing, Photocopy, Advertising	903	1,700	1,400
7390 Misc. Contractual Service	36,661	40,200	42,000
7410 Office Supplies	71	750	500
7420 Operating Materials	-	400	200
7440 Small Tools/Minor Equipment	-	400	400
<u>Total Operation & Maintenance</u>	<u>\$ 50,665</u>	<u>\$ 59,175</u>	<u>\$ 56,925</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 363,092</u>	<u>\$ 394,295</u>	<u>\$ 403,504</u>

Department: General Government Division: Human Resources Fund: General et al Account No: 001-570-705

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 129,804	\$ 134,966	\$ 142,694
Operation and Maintenance	12,043	15,510	15,310
Capital Outlay	-	-	-
Total	\$ <u>141,847</u>	\$ <u>150,476</u>	\$ <u>158,004</u>

Total Positions	1	1	1
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Funding by Source	2020 Actual	2021 Budget	2022 Recommend
General	\$ 76,799	\$ 116,725	\$ 122,333
Water	32,524	13,498	14,265
Sewer	32,524	12,147	12,830
Solid Waste	-	4,053	4,288
Storm	-	4,053	4,288
Total	\$ <u>141,847</u>	\$ <u>150,476</u>	\$ <u>158,004</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 seventy-five percent of its funding allocation from the general fund.

Program Comments:

The 2022 recommended operation and maintenance budget decreased by \$200 or (1.3%) as compared to the 2021 budget.

Department:
General Government

Division:
Human Resources

Account No:
001-570-705-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 96,380	\$ 99,133	\$ 105,110
7004 Retirement (PERS)	13,493	13,890	14,718
7005 Medicare	1,380	1,443	1,526
7006 Health Insurance	16,500	17,700	18,300
7009 Unemployment & Workers' Comp	2,051	2,800	3,040
<u>Total Personnel Services</u>	<u>\$ 129,804</u>	<u>\$ 134,966</u>	<u>\$ 142,694</u>
7210 Travel & Training	\$ 127	\$ 700	\$ 700
7320 Communications/Postage	5	500	300
7340 Professional Services	7,424	9,725	9,725
7350 Maint of Equip & Facility	2,170	1,500	1,500
7360 Insurance & Bonding	183	325	325
7370 Printing, Photocopy, Advertising	50	100	100
7390 Misc. Contractual Service	2,084	2,050	2,050
7410 Office Supplies	-	200	200
7420 Operating Materials	-	210	210
7440 Small Tools/Minor Equipment	-	200	200
<u>Total Operation & Maintenance</u>	<u>\$ 12,043</u>	<u>\$ 15,510</u>	<u>\$ 15,310</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 141,847</u>	<u>\$ 150,476</u>	<u>\$ 158,004</u>

Department:
General Government

Division: Human Resources
Fund: General et al

Account No:
001-570-705-

Line Description	75% General	10% Water	9% Sewer	3% Solid Waste	3% Storm	2022 Total
7001 Employee - Regular Salaries	\$ 78,820	\$ 10,510	\$ 9,460	\$ 3,160	\$ 3,160	\$ 105,110
7004 Retirement (PERS)	11,035	1,472	1,325	443	443	14,718
7005 Medicare	1,143	153	138	46	46	1,526
7006 Health Insurance	13,725	1,830	1,647	549	549	18,300
7009 Unemployment & Workers' Comp	2,300	300	260	90	90	3,040
Total Personnel Services	\$ 107,023	\$ 14,265	\$ 12,830	\$ 4,288	\$ 4,288	\$ 142,694
7210 Travel & Training	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ 700
7320 Communications/Postage	300					300
7340 Professional Services	9,725					9,725
7350 Maint of Equip & Facility	1,500					1,500
7360 Insurance & Bonding	325					325
7370 Printing, Photocopy, Advertising	100					100
7390 Misc. Contractual Service	2,050					2,050
7410 Office Supplies	200					200
7420 Operating Materials	210					210
7440 Small Tools/Minor Equipment	200					200
Total Operation & Maintenance	\$ 15,310	\$ -	\$ -	\$ -	\$ -	\$ 15,310
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 122,333	\$ 14,265	\$ 12,830	\$ 4,288	\$ 4,288	\$ 158,004

General Government	Division: Civil Service	Fund: General	Account No: 001-570-706	
Resource Summary		2020	2021	2022
Expenditure Categories		Actual	Budget	Recommend
Personnel Services		\$ 28,159	\$ 32,445	\$ 32,445
Operation and Maintenance		30,753	26,325	32,925
Capital Outlay		-	-	-
Total		<u>\$ 58,912</u>	<u>\$ 58,770</u>	<u>\$ 65,370</u>
Total Positions		1	1	1
Funding by Source				
General		\$ 58,912	\$ 58,770	\$ 65,370
Total		<u>\$ 58,912</u>	<u>\$ 58,770</u>	<u>\$ 65,370</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. 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 2022 recommended operation and maintenance budget reflects an \$6,600 increase or 25.1% as compared to the 2021 budget.

Professional Service line item, which is used for testing and assessment centers, was increased 44% as all promotional eligibility lists in the Police and Fire Departments expire next year. Should there be any unexpected retirements/resignations in those ranks, assessment centers are our largest expense.

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
001-570-706-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 23,883	\$ 27,648	\$ 27,648
7004 Retirement (PERS)	3,344	3,871	3,871
7005 Medicare	346	401	401
7006 Health Insurance	-	-	-
7005 Overtime	-	-	-
7009 Unemployment & Workers' Comp	586	525	525
Total Personnel Services	\$ 28,159	\$ 32,445	\$ 32,445
7210 Travel & Training	\$ -	\$ -	\$ -
7320 Communications/Postage	294	2,000	300
7330 Rents and Leases	-	-	-
7340 Professional Services	25,419	17,650	25,500
7350 Maintenance of Equipment & Facility	263	1,000	1,000
7360 Insurance & Bonding	183	325	325
7370 Printing, Photocopy, Advertising	2,316	2,500	3,000
7390 Misc. Contractual Service	871	550	550
7410 Office Supplies	-	200	150
7420 Operating Materials	1,407	2,000	2,000
7440 Small Tools/Minor Equipment	-	100	100
Total Operation & Maintenance	\$ 30,753	\$ 26,325	\$ 32,925
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 58,912	\$ 58,770	\$ 65,370

Department:
General Government

Division:
Law

Fund:
General

Account No:
001-570-707-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 224,821	\$ 254,800	\$ 254,800
7004 Retirement (PERS)	31,475	35,672	35,672
7005 Medicare	3,218	3,695	3,695
7006 Health Insurance	33,000	35,400	36,600
7008 Overtime	-	-	-
7009 Unemployment & Workers' Comp	4,101	6,900	6,900
<u>Total Personnel Services</u>	<u>\$ 296,615</u>	<u>\$ 336,467</u>	<u>\$ 337,667</u>
7210 Travel & Training	\$ 410	\$ 950	\$ 950
7320 Communications/Postage	767	3,200	700
7340 Professional Services	25,211	80,000	60,000
7350 Maintenance of Equipment & Facility	737	780	780
7360 Insurance & Bonding	366	675	675
7370 Printing, Photocopy, Advertising	84	100	100
7390 Misc. Contractual Service	11,514	10,000	12,000
7410 Office Supplies	333	1,000	1,000
7420 Operating Materials	2,838	2,000	2,000
7440 Small Tools/Minor Equipment	170	200	200
<u>Total Operation & Maintenance</u>	<u>\$ 42,430</u>	<u>\$ 98,905</u>	<u>\$ 78,405</u>
7620 Buildings	\$	\$	\$
7630 Equipment Items > \$2,500			
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 339,045</u>	<u>\$ 435,372</u>	<u>\$ 416,072</u>

Department: General Government	Division: Financial Administration	Fund: General et al	Account No: 001-570-708-
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 558,271	\$ 708,142	\$ 708,142
7004 Retirement (PERS)	70,755	99,930	99,930
7005 Medicare	6,808	10,352	10,352
7006 Health Insurance	85,251	123,900	128,100
7008 Overtime	1,032	5,500	5,500
7009 Unemployment & Workers' Comp	19,722	11,000	11,000
7250 Auto Allowance	3,900	3,600	3,600
Total Personnel Services	\$ 745,739	\$ 962,424	\$ 966,624
7210 Travel & Training	\$ 750	\$ 3,000	\$ 3,500
7320 Communications/Postage	45,233	68,100	54,900
7330 Rents & Leases	7,778	9,800	11,600
7340 Professional Services	6,820	21,500	19,500
7350 Maintenance of Equipment & Facility	60	5,600	4,500
7360 Insurance & Bonding	3,882	4,500	4,500
7370 Printing, Photocopy, Advertising	1,442	7,500	6,600
7390 Misc. Contractual Service	143,332	144,800	152,400
7410 Office Supplies	2,271	3,800	3,700
7420 Operating Materials	3,118	6,000	5,500
7440 Small Tools/Minor Equipment	1,928	3,500	3,500
7520 Liability	-	5,000	5,000
7790 Over/Under	-	-	-
7999 COVID	178	-	-
Total Operation & Maintenance	\$ 216,614	\$ 283,100	\$ 275,200
7620 Building	\$ -	\$ -	\$ -
7630 Equipment Items > \$2,500 Fin. System Upgrade/Bus. Analytics	3,614	-	-
Total Capital Outlay	\$ 3,614	\$ -	\$ -
Total	\$ 965,967	\$ 1,245,524	\$ 1,241,824

General Government	Division: Financial Administration	Fund: General et al	Account No: 001-570-708-	
Line Description	49% General	14% Inc.Tax	15% Water	Page 1 Subtotal
7001 Employee - Regular Salaries	\$ 346,989	\$ 99,140	\$ 106,221	\$ 552,350
7004 Retirement (PERS)	48,960	13,990	14,990	77,940
7005 Medicare	5,071	1,450	1,553	8,074
7006 Health Insurance	62,769	17,934	19,215	99,918
7008 Overtime	2,695	770	825	4,290
7009 Unemployment & Workers' Comp	2,750	2,750	2,750	8,250
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 472,834	\$ 136,034	\$ 145,554	\$ 754,422
7210 Travel & Training	\$ 3,300	\$ -	\$ -	\$ 3,300
7320 Communications/Postage	17,500		700	18,200
7330 Rents & Leases	1,500		9,300	10,800
7340 Professional Services	17,500			17,500
7350 Maintenance of Equipment & Facility	2,000			2,000
7360 Insurance & Bonding	3,700		200	3,900
7370 Printing, Photocopy, Advertising	2,400			2,400
7390 Misc. Contractual Service	82,500		14,800	97,300
7410 Office Supplies	1,800			1,800
7420 Operating Materials	3,500			3,500
7440 Small Tools/Minor Equipment	2,000			2,000
7520 Liability				-
7790 Over/Under				-
7999 COVID				-
Total Operation & Maintenance	\$ 137,700	\$ -	\$ 25,000	\$ 162,700
7620 Buildings	\$ -	\$ -	\$ -	\$ -
7630 Equipment Items > \$2,500 Fin. System Upgrade/Bus. Analytics				
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 610,534	\$ 136,034	\$ 170,554	\$ 917,122

General Government		Division: Financial Administration				Account No: 001-570-708-	
Line Description	14% Sewer	4% Solid Waste	4% Storm	Utility Billing	2022 Total		
7001 Employee - Regular Salaries	\$ 99,140	\$ 28,326	\$ 28,326	\$ -	\$ 708,142		
7004 Retirement (PERS)	13,990	4,000	4,000		99,930		
7005 Medicare	1,450	414	414		10,352		
7006 Health Insurance	17,934	5,124	5,124		128,100		
7008 Overtime	770	220	220		5,500		
7009 Unemployment & Workers' Comp	2,750				11,000		
7250 Auto Allowance					3,600		
Total Personnel Services	\$ 136,034	\$ 38,084	\$ 38,084	\$ -	\$ 966,624		
7210 Travel & Training	\$ -	\$ -	\$ -	\$ 200	\$ 3,500		
7320 Communications/Postage	700			36,000	54,900		
7330 Rents & Leases	400			400	11,600		
7340 Professional Services				2,000	19,500		
7350 Maintenance of Equipment & Facility				2,500	4,500		
7360 Insurance & Bonding	200	200		200	4,500		
7370 Printing, Photocopy, Advertising				4,200	6,600		
7390 Misc. Contractual Service	16,100			39,000	152,400		
7410 Office Supplies				1,900	3,700		
7420 Operating Materials				2,000	5,500		
7440 Small Tools/Minor Equipment				1,500	3,500		
7520 Liability	5,000				5,000		
7790 Over/Under					-		
7999 COVID					-		
Total Operation & Maintenance	\$ 22,400	\$ 200	\$ -	\$ 89,900	\$ 275,200		
7620 Building	\$ -	\$ -	\$ -	\$ -	\$ -		
7630 Equipment Items > \$500							
768 Capital- Contracts							
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -		
Total	\$ 158,434	\$ 38,284	\$ 38,084	\$ 89,900	\$ 1,241,824		

Department: General Government Division: Income Tax Admin. Fund: Income Tax Account No: 116-570-709

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 86,772	\$ -	\$ -
Operation and Maintenance	393,098	491,850	487,650
Capital Outlay	-	-	-
Total	<u>\$ 479,870</u>	<u>\$ 491,850</u>	<u>\$ 487,650</u>
Total Positions	1	1	1
Funding by Source			
Income Tax	\$ 479,870	\$ 491,850	\$ 487,650
Total	<u>\$ 479,870</u>	<u>\$ 491,850</u>	<u>\$ 487,650</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 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 2022 recommended Operation and Maintenance budget reflects a net decrease of \$4,200, or less than 1% overall as compared to the 2021 budget.

Department: General Government Division: Income Tax Administration Fund: Income Tax Account No: 116-570-709-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 59,556	\$ -	\$ -
7004 Retirement (PERS)	8,385		
7005 Medicare	821		
7006 Health Insurance	16,500		
7008 Overtime	338		
7009 Unemployment & Workers' Comp	1,172		
Total Personnel Services	\$ 86,772	\$ -	\$ -
7210 Travel & Training	\$	\$ 200	\$ 200
7320 Communications/Postage	936	5,000	800
7330 Rents & Leases			
7340 Professional Services	177	300	300
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding		150	150
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service	391,894	480,000	480,000
7410 Office Supplies			
7420 Operating Materials	91	400	400
7440 Small Tools/Minor Equipment		800	800
7710 Refunds			
7720 Reimbursements		5,000	5,000
7790 Over / Under			
Total Operation & Maintenance	\$ 393,098	\$ 491,850	\$ 487,650
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 479,870	\$ 491,850	\$ 487,650

* Field Local School- Land O Lakes

Department: General Government	Division: Service Admin.	Fund: General et al	Account No: 001-570-710
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 298,497	\$ 311,406	\$ 322,306
7004 Retirement (PERS)	41,724	44,448	46,006
7005 Medicare	4,274	4,604	4,822
7006 Health Insurance	65,999	70,800	73,200
7008 Overtime	710	4,000	4,000
7009 Unemployment & Workers' Comp	9,081	7,650	7,650
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 423,885	\$ 446,508	\$ 461,584
7210 Travel & Training	\$ 263	\$ 750	\$ 750
7310 Utilities	120,284	70,000	124,200
7320 Communications/Postage	526	3,000	450
7330 Rents & Leases	-	-	-
7340 Professional Services	21,682	23,000	23,000
7350 Maintenance of Equipment & Facility	22,088	24,000	34,000
7360 Insurance & Bonding	9,703	12,050	12,050
7370 Printing, Photocopy, Advertising	2,760	3,000	3,000
7390 Misc. Contractual Service	251,030	400,000	400,000
7410 Office Supplies	1,591	2,500	2,500
7420 Operating Materials	1,827	10,000	10,000
7440 Small Tools/Minor Equipment	-	2,000	2,000
7999 COVID	3,203		
Total Operation & Maintenance	\$ 431,754	\$ 550,300	\$ 611,950
7610 Lands	\$ -	\$ -	\$ -
7620 Buildings			
Service Adm Roof Repair	10,000		
7630 Equipment Items > \$2,500	15,000		
Phone & Network(SS-17-01)			
City Wide Phone Network			
7640 Misc Roadway Lighting Equipment		10,000	10,000
7680 Contract			
Storm Water Rate Analysis			
Begin review of 930 Overholt			50,000
for CD / Service			
Total Capital Outlay	\$ 25,000	\$ 10,000	\$ 60,000
Total	\$ 880,639	\$ 1,006,808	\$ 1,133,534

Department:	Division:	Fund:				Account No:
General Government	Service Administration	General et al				001-570-710-
		55%	15%	15%	5%	
		001	201	202	Solid	Page A
Line Description	General	Water	Sewer	Waste	Subtotal	
7001 Employee - Regular Salaries	\$ 177,267	\$ 48,346	\$ 48,346	\$ 16,116	\$ 290,075	
7004 Retirement (PERS)	25,297	6,904	6,904	2,301	41,406	
7005 Medicare	2,674	716	716	239	4,345	
7006 Health Insurance	40,260	10,980	10,980	3,660	65,880	
7008 Overtime	2,200	600	600	200	3,600	
7009 Unemployment & Workers' Comp	1,450	1,550	1,550	1,550	6,100	
7250 Auto Allowance	3,600				3,600	
Total Personnel Services	\$ 252,748	\$ 69,096	\$ 69,096	\$ 24,066	\$ 415,006	
7210 Travel & Training	\$ 750	\$ -	\$ -	\$ -	\$ 750	
7310 Utilities	124,200				124,200	
7320 Communications/Postage	250			200	450	
7330 Rents & Leases					-	
7340 Professional Services	20,000				20,000	
7350 Maintenance of Equipment & Facility	34,000				34,000	
7360 Insurance & Bonding	6,475			425	6,900	
7370 Printing, Photocopy, Advertising	2,800			200	3,000	
7390 Misc. Contractual Service	195,000			175,000	370,000	
7410 Office Supplies	2,500				2,500	
7420 Operating Materials	9,900			100	10,000	
7440 Small Tools/Minor Equipment	2,000				2,000	
7999 COVID						
Total Operation & Maintenance	\$ 397,875	\$ -	\$ -	\$ 175,925	\$ 573,800	
	Use 2-26B for Fund 301					
7610 Lands	\$ -	\$ -	\$ -	\$ -	\$ -	
7620 Buildings						
Service Admin Roof Repair						
7630 Equipment Items > \$2,500						
Phone & Network(SS-17-01)						
City Wide Phone Network						
7640 Misc Roadway Lighting Equipment						
7680 Contract						
Storm Water Rate Analysis						
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 650,623	\$ 69,096	\$ 69,096	\$ 199,991	\$ 988,806	

Department:	Division:	Fund:		Account No:
General Government	Service Admin.	General et al		001-570-710-
Line Description	Page A Subtotal	10% Storm Water	Fund 301 Capital Projects	2022 Total
7001 Employee - Regular Salaries	\$ 290,075	\$ 32,231	\$ -	\$ 322,306
7004 Retirement (PERS)	41,406	4,600		46,006
7005 Medicare	4,345	477		4,822
7006 Health Insurance	65,880	7,320		73,200
7008 Overtime	3,600	400		4,000
7009 Unemployment & Workers' Comp	6,100	1,550		7,650
7250 Auto Allowance	3,600	-		3,600
Total Personnel Services	\$ 415,006	\$ 46,578	\$ -	\$ 461,584
7210 Travel & Training	\$ 750	\$ -	\$ -	\$ 750
7310 Utilities	124,200			124,200
7320 Communications/Postage	450			450
7330 Rents & Leases	-			-
7340 Professional Services	20,000	3,000		23,000
7350 Maintenance of Equipment & Facility	34,000			34,000
7360 Insurance & Bonding	6,900	5,150		12,050
7370 Printing, Photocopy, Advertising	3,000			3,000
7390 Misc. Contractual Service	370,000	30,000		400,000
7410 Office Supplies	2,500			2,500
7420 Operating Materials	10,000			10,000
7440 Small Tools/Minor Equipment	2,000			2,000
Total Operation & Maintenance	\$ 573,800	\$ 38,150	\$ -	\$ 611,950
7610 Lands	\$ -	\$ -	\$ -	\$ -
7620 Buildings				-
Service Admin Roof Repair				-
7630 Equipment Items > \$2,500				-
Phone & Network(SS-17-01)				-
City Wide Phone Network				-
7640 Misc Roadway Lighting Equip			10,000	10,000
7680 Contract				-
Storm Water Rate Analysis				-
Begin review of 930 Overholt for CD / Service			50,000	50,000
Total Capital Outlay	\$ -	\$ -	\$ 60,000	\$ 60,000
Total	\$ 988,806	\$ 84,728	\$ 60,000	\$ 1,133,534

Department: General Government Division: Engineering Fund: General et al Account No: 001-570-711-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 620,054	\$ 679,777	\$ 713,768
7004 Retirement (PERS)	87,935	101,471	104,131
7005 Medicare	8,999	10,511	10,786
7006 Health Insurance	115,500	123,900	128,100
7008 Overtime	12,700	25,000	30,000
7009 Unemployment & Workers' Comp	11,716	15,000	16,000
Total Personnel Services	\$ 856,904	\$ 955,659	\$ 1,002,785
7210 Travel & Training	\$ 725	\$ 3,800	\$ 3,600
7280 Vehicle Fuel	994	2,000	2,000
7320 Communications/Postage	5,349	8,000	4,300
7330 Rents & Leases	-	-	-
7340 Professional Services	70,278	93,000	93,000
7350 Maintenance of Equipment & Facility	3,199	3,800	3,500
7360 Insurance & Bonding	2,861	3,350	3,350
7370 Printing, Photocopy, Advertising	1,513	3,000	2,500
7390 Misc. Contractual Service	9,232	9,050	35,550
7410 Office Supplies	753	800	800
7420 Operating Materials	2,855	3,000	3,500
7440 Small Tools/Minor Equipment	160	4,000	3,000
Total Operation & Maintenance	\$ 97,919	\$ 133,800	\$ 155,100
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Inspection Veh Replacement	32,840	40,000	-
Color Plotter replacement	-	-	-
Total Capital Outlay	\$ 32,840	\$ 40,000	\$ -
Total	\$ 987,663	\$ 1,129,459	\$ 1,157,885

Department:		Division:		Fund:			Account No:	
General Government		Engineering		General et al			001-570-711-	
Line Description		10%	20%	15%	15%	40%	2022	
		General	Water	Sewer	Storm Water	Capital	Total	
7001	Employee - Regular Salaries	\$ 71,377	\$ 142,753	\$ 107,066	\$ 107,066	\$ 285,506	\$ 713,768	
7004	Retirement (PERS)	10,413	20,826	15,620	15,620	41,652	104,131	
7005	Medicare	1,079	2,157	1,618	1,618	4,314	10,786	
7006	Health Insurance	12,810	25,620	19,215	19,215	51,240	128,100	
7008	Overtime	3,000	6,000	4,500	4,500	12,000	30,000	
7009	Unemployment/Workers' Comp	1,600	3,200	2,400	2,400	6,400	16,000	
Total Personnel Services		\$ 100,279	\$ 200,556	\$ 150,419	\$ 150,419	\$ 401,112	\$ 1,002,785	
7210	Travel & Training	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600	
7280	Vehicle Fuel	2,000					2,000	
7320	Communications/Postage	4,300					4,300	
7330	Rents & Leases						-	
7340	Professional Services	35,000	21,000	21,000	16,000		93,000	
7350	Maint.of Equipment & Facility	3,500					3,500	
7360	Insurance & Bonding	3,350					3,350	
7370	Printing, Photocopy, Advertising	2,500					2,500	
7390	Misc. Contractual Service	35,550					35,550	
7410	Office Supplies	800					800	
7420	Operating Materials	3,500					3,500	
7440	Small Tools/Minor Equipment	3,000					3,000	
Total Operation & Maintenance		\$ 97,100	\$ 21,000	\$ 21,000	\$ 16,000	\$ -	\$ 155,100	
		Fund 301						
7630	Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Inspection Vehicle replacement						-	
	Color Plotter Replacement						-	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 197,379	\$ 221,556	\$ 171,419	\$ 166,419	\$ 401,112	\$ 1,157,885	

Department:
General Government

Division:
Adjunct Facilities

Fund:
General

Account No:
001-570-712

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Positions	0	0	0
Funding by Source			
General	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Program Description:

This cost center is not currently being utilized. In past years it was for a rental property that the City used to own.

Program Comments:

No budget for 2021 or 2022.

Department:
General Government

Division:
Adjunct Facilities

Fund:
General

Account No:
001-570-712

Line Description	2020 Actual	2021 Budget	2022 Recommend
7310 Utilities	\$ -	\$ -	\$ -
7340 Professional Services			
7350 Maintenance of Equipment & Facilities			
7390 Misc. Contractual Service			
7490 Mileage (Property Taxes)			
7710 Refunds			
<u>Total Operation & Maintenance</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2020 Actual	2021 Budget	2022 Recommend
Judgments & Moral Claims	\$ 100	\$ 10,000	\$ 10,000
Elections	22,124	25,000	25,000
County Auditor & Treasurer Fees	18,742	40,000	40,000
Delinquent Land Advertising	30	250	250
Independent Auditor	56,206	56,000	56,000
Standing Rock Cemetery	209,815	217,000	260,400
Property Taxes	27,422	25,000	25,000
Workers' Compensation	5,550	9,000	9,000
Long Distance City (minus utility/parks and rec)	576	5,000	2,500
Total	\$ 340,565	\$ 387,250	\$ 428,150

Department: General Government	Division: New City Hall Facility	Fund: General	Account No: 001-570-727 /Fund 301
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	1,575	-	-
Capital Outlay	247,940	-	596,447
Total	<u>\$ 249,515</u>	<u>\$ -</u>	<u>\$ 596,447</u>
<hr/>			
Total Positions	0	0	0
<hr/>			
Funding by Source			
Capital Projects	\$ 249,515	\$ -	\$ -
Total	<u>\$ 249,515</u>	<u>\$ -</u>	<u>\$ -</u>

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 2022 recommended operation and maintenance budget reflects a zero balance because the previous budgets will be appropriated when construction is scheduled to begin.

Department:
General Government

Division:
New City Hall Facility

Account No:
001/301-570-727

Line Description	2020 Actual	2021 Budget	2022 Recommend
7210 Travel & Training	\$ -	\$ -	\$ -
7250 Auto Allowance			
7320 Communications/Postage			
7340 Professional Services	1,575		
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service			
7410 Office Supplies			
7420 Operating Materials			
7440 Small Tools/Minor Equipment			
Total Operation & Maintenance	\$ 1,575	\$ -	\$ -
		Fund 301	
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
7680 Contract	226,740		
New Admin. Building	21,200		
7833 LTGO Bonds Interest/Issue Cost			391,447
7813 LTGO Bonds Principal			205,000
Total Capital Outlay	\$ 247,940	\$ -	\$ 596,447
Total	\$ 249,515	\$ -	\$ 596,447

Department: General Government Division: Information Technology Fund: General et al Account No: 001-570-728

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 119,755	\$ 127,356	\$ 131,990
Operation and Maintenance	219,536	290,420	299,920
Capital Outlay	56,069	5,000	65,000
Total	<u>\$ 395,360</u>	<u>\$ 422,776</u>	<u>\$ 496,910</u>

Total Positions	1	1	1
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Funding by Source	2020 Actual	2021 Budget	2022 Recommend
General	\$ 243,603	\$ 322,090	\$ 336,034
Water	47,844	44,707	44,787
Sewer	47,844	43,451	43,525
Solid Waste	-	3,764	3,782
Storm	-	3,764	3,782
Capital Project	56,069	5,000	65,000
Total	<u>\$ 395,360</u>	<u>\$ 422,776</u>	<u>\$ 496,910</u>

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:

The 2022 recommended operation and maintenance budget reflects an increase of \$9,500 or 3.3%, as compared to the 2021 budget. The IT budget now includes the expenses of an intern who will help with the City website and other tasks as appropriate.

Department: General Government Division: Information Technology Fund: General et al Account No: 001-570-728

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 87,854	\$ 93,334	\$ 97,534
7004 Retirement (PERS)	12,300	13,067	13,655
7005 Medicare	1,324	1,355	1,416
7006 Health Insurance	16,500	17,700	17,385
7009 Unemployment & Workers' Comp	1,800	1,900	2,000
Total Personnel Services	\$ 119,778	\$ 127,356	\$ 131,990
7210 Travel & Training	\$ -	\$ 1,500	\$ 8,300
7320 Communications/Postage	1,573	1,400	3,100
7340 Professional Services	195,903	212,720	212,720
7350 Maintenance of Equipment & Facilities		22,000	22,000
7360 Insurance & Bonding	9,115	16,000	16,000
7370 Printing, Photocopy, Advertising	37	300	300
7390 Misc. Contractual Service	8,699	15,000	16,000
7410 Office Supplies		500	500
7420 Operating Materials	2,422	12,000	12,000
7440 Small Tools/Minor Equipment	1,184	9,000	9,000
7999 COVID	603		
Total Operation & Maintenance	\$ 219,536	\$ 290,420	\$ 299,920
	Fund 301	Fund 301	
7630 Equipment Items > \$2,500	\$ 56,069	\$ -	\$ -
7680 Contract			
Virtualization Software Licensing			
IT System Build Out			
Antivirus System Replacement			15,000
Website			
Windows 10 Upgrades			
Backup Firewall		5,000	
Fire Supression for PD Server Room			
Network Equipment Replacement			50,000
Total Capital Outlay	\$ 56,069	\$ 5,000	\$ 65,000
Total	\$ 395,383	\$ 422,776	\$ 496,910

Department: General Government Division: Information Technology Fund: General et al Account No: 001-570-728-

Line Description	75% General	10% Water	9% Sewer	3% Solid Waste	3% Storm	2022 Total
7001 Employee - Regular Salaries	\$ 74,200	\$ 9,334	\$ 8,400	\$ 2,800	\$ 2,800	\$ 97,534
7004 Retirement (PERS)	10,388	1,307	1,176	392	392	13,655
7005 Medicare	1,076	136	122	41	41	1,416
7006 Health Insurance	12,810	1,830	1,647	549	549	17,385
7009 Unemployment & Workers' Comp	1,360	320	320	-	-	2,000
Total Personnel Services	\$ 99,834	\$ 12,927	\$ 11,665	\$ 3,782	\$ 3,782	\$ 131,990
7210 Travel & Training	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ 8,300
7320 Communications/Postage	3,100					3,100
7340 Professional Services	156,000	28,360	28,360			212,720
7350 Maint of Equip & Facility	22,000					22,000
7360 Insurance & Bonding	9,000	3,500	3,500			16,000
7370 Printing, Photocopy, Advertising	300					300
7390 Misc. Contractual Service	16,000					16,000
7410 Office Supplies	500					500
7420 Operating Materials	12,000					12,000
7440 Small Tools/Minor Equipment	9,000					9,000
7999 COVID	-					-
Total Operation & Maintenance	\$ 236,200	\$ 31,860	\$ 31,860	\$ -	\$ -	\$ 299,920
	FUND 301					
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7680 Contract						
Virtualization Software Licensing						-
Antivirus System Replacement	15,000					15,000
Host Server for Virtual Server						-
Windows 10 Upgrades						-
Backup Firewall						-
Fire Supression for PD Server Room						-
Time and Attendance System						-
Network Equipment Replacement	50,000					50,000
Total Capital Outlay	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Total	\$ 401,034	\$ 44,787	\$ 43,525	\$ 3,782	\$ 3,782	\$ 496,910





Public
Safety

FUNDING BY PROGRAM AREA	2022 RECOMMEND
PUBLIC SAFETY	
Public Safety	
Police Services	\$ 5,842,444
Records and Communications	1,386,370
Juvenile Services	608,058
Support Services	455,337
Trust Funds	17,000
Police Pension	120,000
Fire Services	5,566,496
Fire Capital	608,000
Fire - Community Services	321,627
Technical Rescue	106,024
Hazmat	14,839
Confined Space	16,975
Fire Pension	120,000
Police Capital	89,570
	SUBTOTAL
	15,272,740
Capital-Police Facility	1,506,609
	TOTAL
	\$ 16,779,349

Department: Public Safety	Division: Police Service	Fund: Income Tax Safety	Account No: 124-510-102
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 4,191,638	\$ 5,274,254	\$ 5,375,744
Operation and Maintenance	383,040	472,700	466,700
Capital Outlay	-	-	-
Total	<u>\$ 4,574,678</u>	<u>\$ 5,746,954</u>	<u>\$ 5,842,444</u>
<hr/> Total Positions	41	41	42
 Funding by Source			
Income Tax Safety	\$ 4,574,678	\$ 5,746,954	\$ 5,842,444
Total	<u>\$ 4,574,678</u>	<u>\$ 5,746,954</u>	<u>\$ 5,842,444</u>

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 2022 recommended operation and maintenance budget reflects an decrease of \$6,000 or (1.27)%. However, we anticipate an increase to our professional services line for annual fees to our policy writing company, Lexipol. Additionally, we anticipate an increased cost associated with our new radio consoles.

Department:
Public Safety

Fund:
Income Tax Safety

Account No:
124-510-102-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 353,909	\$ 391,000	\$ 350,000
7002 Uniformed Police Salaries	2,458,737	3,024,600	3,145,584
7004 Retirement	463,585	610,392	606,739
7005 Medicare	43,300	54,312	55,471
7006 Health Insurance	548,561	708,000	732,000
7007 Uniform & Clothing Allowance	44,510	52,350	52,350
7008 Overtime	199,199	330,000	330,000
7009 Unemployment & Workers' Comp	76,728	100,000	100,000
7250 Auto Allowance	3,109	3,600	3,600
Total Personnel Services	\$ 4,191,638	\$ 5,274,254	\$ 5,375,744
7210 Travel & Training	\$ 11,697	\$ 25,000	\$ 25,000
7280 Vehicle Fuel	55,530	65,000	75,000
7310 Utilities	811	52,000	53,000
7320 Communications/Postage	13,404	40,000	14,000
7330 Rents & Leases	445	500	500
7340 Professional Services	49,027	28,400	43,400
7350 Maintenance of Equipment & Facilities	52,485	62,000	60,000
7360 Insurance & Bonding	54,294	59,900	59,900
7370 Printing, Photocopy, Advertising	3,532	4,000	4,000
7380 Criminal Apprehension		500	500
7390 Misc. Contractual Service	80,598	86,000	85,000
7410 Office Supplies	1,223	2,400	2,400
7420 Operating Materials	12,279	20,000	19,000
7440 Small Tools/Minor Equipment	10,963	10,000	8,000
7450 Ammunition	20,831	17,000	17,000
7999 COVID 19	15,921		
Total Operation & Maintenance	\$ 383,040	\$ 472,700	\$ 466,700
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 4,574,678	\$ 5,746,954	\$ 5,842,444

Department: Public Safety	Division: Police-Records and Communications	Fund: Income Tax Safety	Account No: 124-510-103
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 952,117	\$ 1,261,070	\$ 1,268,870
Operation and Maintenance	107,927	126,500	117,500
Capital Outlay	-	-	-
Total	<u>\$ 1,060,044</u>	<u>\$ 1,387,570</u>	<u>\$ 1,386,370</u>

Total Positions	13	13	13
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Funding by Source			
Income Tax Safety	\$ 1,060,044	\$ 1,387,570	\$ 1,386,370
Total	<u>\$ 1,060,044</u>	<u>\$ 1,387,570</u>	<u>\$ 1,386,370</u>

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 both the City and Franklin 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 2022 recommended operation and maintenance budget for the Communications and Records division reflects a decrease of \$9,000 or (7.1)% as compared to the 2021 budget.

Department:	Division:	Fund:	Account No:
Public Safety	Police-Records & Communications	Income Tax Safety	124-510-103-
Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 604,212	\$ 803,840	\$ 803,840
7002 Uniformed Police Salaries	1,859		
7004 Retirement (PERS)	91,535	121,360	121,360
7005 Medicare	9,134	12,570	12,570
7006 Health Insurance	175,348	230,100	237,900
7007 Uniform Allowance	6,220	8,700	8,700
7008 Overtime	50,461	63,000	63,000
7009 Unemployment & Workers' Comp	13,348	21,500	21,500
Total Personnel Services	\$ 952,117	\$ 1,261,070	\$ 1,268,870
7210 Travel & Training	\$ 1,622	\$ 4,000	\$ 12,000
7320 Communications/Postage	5,581	13,000	3,000
7330 Rents & Leases	7,200	12,400	12,400
7340 Professional Services	1,006	13,000	4,000
7350 Maintenance of Equipment & Facilities	4,542	6,000	6,000
7370 Printing, Photocopy, Advertising	1,756	2,000	2,000
7390 Misc. Contractual Service	84,564	73,000	75,000
7410 Office Supplies	633	1,500	1,500
7420 Operating Materials	1,023	600	600
7440 Small Tools/Minor Equipment		1,000	1,000
Total Operation & Maintenance	\$ 107,927	\$ 126,500	\$ 117,500
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 1,060,044	\$ 1,387,570	\$ 1,386,370

Department: Public Safety	Division: Police-Juvenile	Fund: Income Tax Safety	Account No: 124-510-104
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 423,542	\$ 585,058	\$ 587,058
Operation and Maintenance	11,084	20,300	21,000
Capital Outlay	-	-	-
Total	<u>\$ 434,626</u>	<u>\$ 605,358</u>	<u>\$ 608,058</u>

Total Positions	4	4	4
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Funding by Source			
Income Tax Safety	\$ 434,626	\$ 605,358	\$ 608,058
Total	<u>\$ 434,626</u>	<u>\$ 605,358</u>	<u>\$ 608,058</u>

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 child safety presentations in the schools and the payment, support, training, and oversight of school crossing guards.

Program Comments:

The 2022 recommended operation and maintenance budget for the Juvenile division reflects an increase of \$700 or 3.5% and the Overtime budget has been reduced by \$1,000 for a total reduction of \$1,700, as compared to the 2021 budget. We no longer have increased cost for the SRO training. That was accomplished in 2021 and not be required in 2022.

Department: Public Safety	Division: Police - Juvenile	Fund: Income Tax Safety	Account No: 124-510-104-
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 89,701	\$ 58,504	\$ 58,504
7002 Uniformed Police Salaries	219,626	326,962	326,962
7004 Retirement	45,690	75,070	75,070
7005 Medicare	3,510	5,822	5,822
7006 Health Insurance	46,069	88,500	91,500
7007 Uniform Allowance	3,196	4,400	4,400
7008 Overtime	8,719	16,000	15,000
7009 Unemployment & Workers' Comp	7,031	9,800	9,800
<u>Total Personnel Services</u>	<u>\$ 423,542</u>	<u>\$ 585,058</u>	<u>\$ 587,058</u>
7210 Travel & Training	\$ 29	\$ 2,500	\$ 1,500
7280 Vehicle Fuel	1,952	500	2,000
7320 Communications/Postage			
7340 Professional Services	8,261	16,000	16,500
7350 Maintenance of Equipment & Facilities	667	500	500
7390 Misc. Contractual Service	175	500	300
7420 Operating Materials		300	200
<u>Total Operation & Maintenance</u>	<u>\$ 11,084</u>	<u>\$ 20,300</u>	<u>\$ 21,000</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 434,626</u>	<u>\$ 605,358</u>	<u>\$ 608,058</u>

Department: Public Safety Division: Police-Support Services Fund: Income Tax Safety Account No: 124-510-105

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 252,698	\$ 356,936	\$ 377,837
Operation and Maintenance	75,126	77,000	77,500
Capital Outlay	-	-	-
Total	<u>\$ 327,824</u>	<u>\$ 433,936</u>	<u>\$ 455,337</u>

Total Positions	7	8	8
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Funding by Source			
Income Tax Safety	\$ <u>327,824</u>	\$ <u>433,936</u>	\$ <u>455,337</u>
Total	<u>\$ 327,824</u>	<u>\$ 433,936</u>	<u>\$ 455,337</u>

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 2022 recommended operation and maintenance budget for the Support Services division reflects an increase of \$500 or .65%. The professional services line has been increased to cover the cost of a contracted physician for our jail to ensure detainees' medical needs are provided for. We have also seen a need to increase the maintenance line to keep up with the routine preventative maintenance in our new jail to ensure we do not have unforeseen problems with the equipment and facilities.

Department:	Division:	Fund:	Account No:
Public Safety	Police - Support Services	Income Tax Safety	124-510-105-
Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 177,120	\$ 245,000	\$ 267,050
7002 Uniformed Police Salaries	3,159		
7004 Retirement (PERS)	24,967	37,250	38,227
7005 Medicare	2,636	3,886	3,960
7006 Health Insurance	36,044	53,100	54,900
7007 Uniform Allowance	1,151	2,000	2,000
7008 Overtime	5,153	10,000	6,000
7009 Unemployment & Workers' Comp	2,468	5,700	5,700
Total Personnel Services	\$ 252,698	\$ 356,936	\$ 377,837
7210 Travel & Training	\$ 886	\$ 1,000	\$ 500
7280 Vehicle Fuel	2,881	2,500	5,000
7320 Communications/Postage			
7340 Professional Services	1,172	2,000	7,000
7350 Maintenance of Equipment & Facilities	663	2,000	5,000
7370 Printing, Photocopy, Advertising		1,000	500
7390 Misc. Contractual Service	64,703	60,000	50,000
7420 Operating Materials	1,757	4,000	5,000
7440 Small Tools/Minor Equipment		1,000	1,000
7460 Prisoner Sustenance	3,064	3,500	3,500
Total Operation & Maintenance	\$ 75,126	\$ 77,000	\$ 77,500
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 327,824	\$ 433,936	\$ 455,337

Department: Public Safety	Division: Police-Trust Funds	Fund: Statutory Funds	Account No: 121-510-106 122- 123- 125-
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	6,176	17,000	17,000
Capital Outlay	-	-	-
Total	<u>\$ 6,176</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>
<hr/>			
Total Positions	0	0	0
<hr/>			
Funding by Source			
State and Federal Forfeits	\$ -	\$ -	\$ -
Drug Law Enforcement	-	11,000	11,000
Enforcement and Education	6,176	6,000	6,000
Law Enforcement Trust	-	-	-
Total	<u>\$ 6,176</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>
<hr/>			

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, so the budgeted amount has not been adjusted. 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 and also to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary.

Department:
Public Safety

Division:
Police Trust Funds

Fund:
Statutory Funds

Account No:
121-510-106-
122-
123-
125-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7340 Professional Services	\$ 4,200	\$ 3,000	\$ 3,000
7350 Maintenance of Equipment & Facilities			
7380 Criminal Apprehension			
7390 Misc. Contractual Service			
7420 Operating Materials		5,000	5,000
7440 Small Tools/Minor Equipment	1,976	9,000	9,000
Total Operation & Maintenance	\$ 6,176	\$ 17,000	\$ 17,000
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Building Renovations			
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 6,176	\$ 17,000	\$ 17,000

Department:	Division:	Fund:				Account No:
Public Safety	Police Trust Funds	Statutory Funds- See Below				510-106-
Line Description	121 State and Local Forfeits	122 Drug Law Enforcement	123 Enforcement and Education	125 Law Enforcement Trust	Total Trust Funds	
7340 Professional Services	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	
7350 Maintenance of Equipment & Facilities					-	
7380 Criminal Apprehension					-	
7390 Misc. Contractual Service					-	
7420 Operating Materials		5,000			5,000	
7440 Small Tools/Minor Equipment		6,000	3,000		9,000	
Total Operation & Maintenance	\$ -	\$ 11,000	\$ 6,000	\$ -	\$ 17,000	
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ -	\$ 11,000	\$ 6,000	\$ -	\$ 17,000	

Department: Public Safety	Division: Police Services	Fund: Police Pension	Account No: 132-510-107
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 98,727	\$ 120,000	\$ 120,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ 98,727</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Total Positions	0	0	0
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Funding by Source			
Police Pension	\$ 98,727	\$ 120,000	\$ 120,000
Total	<u>\$ 98,727</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

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.

Department: Public Safety Division: Police Services Fund: Police Pension Account No: 132-510-107-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7004 Pension	\$ 98,727	\$ 120,000	\$ 120,000
<u>Total Personnel Services</u>	<u>\$ 98,727</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 98,727</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Department:
Public Safety

Division: Fire Services
Fund: West Side, Fire & E.M.S.

Account No:
101-510-108
128-

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 3,586,236	\$ 4,875,833	\$ 5,019,371
Operation and Maintenance	415,141	497,075	547,125
Capital Outlay	146,145	752,000	608,000
Total	<u>\$ 4,147,522</u>	<u>\$ 6,124,908</u>	<u>\$ 6,174,496</u>
<hr/> Total Positions	38	38	38
<hr/> Funding by Source			
General	\$ -	\$ -	\$ -
West Side Fire	214,493	295,840	305,503
Fire & E.M.S.	3,933,029	5,829,068	5,868,993
Total	<u>\$ 4,147,522</u>	<u>\$ 6,124,908</u>	<u>\$ 6,174,496</u>

Program Description:

The Fire Services Division provides fire suppression and emergency medical services for the City of Kent. By contract, this division provides the same services to Franklin Township and Sugar Bush Knolls.

Program Comments:

The 2022 O+M budget increased \$50,050 or 10.07% from 2021. One of our focuses over the past several years has been completing our policy and procedure manuals. These manuals are very important to our daily operations and training. Our training has been minimal over the past 2 years with the onset of COVID -19. Training is paramount in relation to the work that is performed especially when our community's insurance rates are dependent on maintaining high level of preparedness.

The EMS medical equipment and supplies have increased along with the decontamination products for both EMS and cancer prevention with turnout gear. Our station 1 facility has not had any preventative maintenance recently and is approaching 20 years old. The department currently has two, 2012 med-units and one is slated to be replaced this year. The overtime expenditures are rising due to our increase in service demand.

Department: Public Safety		Division: Fire Services	Fund: West Side, Fire & EMS	Account No: 101-510-108-
Line Description		2020 Actual	2021 Budget	2022 Recommend
7001	Employee - Regular Salaries	\$ 457,850	\$ 562,154	\$ 584,641
7003	Uniformed Fire Salaries	1,716,609	2,440,416	2,446,963
7004	Retirement	494,370	641,602	710,066
7005	Medicare	36,032	49,411	50,151
7006	Health Insurance	445,913	654,900	677,100
7007	Uniform & Clothing Allowance	29,207	38,450	38,450
7008	Overtime	347,999	405,000	427,000
7009	Unemployment & Workers' Comp	58,256	83,900	85,000
Total Personnel Services		\$ 3,586,236	\$ 4,875,833	\$ 5,019,371
7210	Travel & Training	\$ 14,145	\$ 19,200	\$ 59,000
7220	Training-Education CPT			
7280	Vehicle Fuel	21,776	24,000	38,000
7310	Utilities	48,541	53,000	48,400
7320	Communications/Postage	9,259	46,000	8,700
7330	Rents & Leases	8,053	7,000	9,000
7340	Professional Services	54,368	58,500	61,500
7350	Maintenance of Equipment & Facilities	106,336	101,500	119,000
7360	Insurance & Bonding	31,451	36,175	36,175
7370	Printing, Photocopy, Advertising	2,454	1,800	3,450
7390	Misc. Contractual Service	56,997	62,500	69,000
7410	Office Supplies	1,124	1,000	3,000
7420	Operating Materials	46,454	74,000	90,000
7440	Small Tools/Minor Equipment	2,313	2,400	1,900
7999	COVID-19	11,870	10,000	
Total Operation & Maintenance		\$ 403,271	\$ 497,075	\$ 547,125
7630	Equipment Items > \$2,500	\$ -	\$ -	\$ -
	Fire Miscellaneous Equipment	123,416	30,000	45,000
	Fire Truck Replacement Fund		300,000	350,000
	Fire Truck Replacement Fund - Franklin Twp			
	Dispatch Communication System		32,000	13,000
	SCBA Replacement		265,000	
	Reburish 2012 LifeLine Med Unit			200,000
	West Side Fire Station Renovation		125,000	
7680	Contract	22,729		
	Truck Room Exhaust			
Total Capital Outlay		\$ 146,145	\$ 752,000	\$ 608,000
Total		\$ 4,135,652	\$ 6,124,908	\$ 6,174,496

Department: Public Safety	Division: Fire Services	Fund: West Side, Fire & EMS	Account No: 101-510-108- 128-510-108-
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Line Description	West Side	Fire & EMS	2022 Total
7001 Employee - Regular Salaries	\$ -	\$ 584,641	\$ 584,641
7003 Uniformed Fire Salaries	170,212	2,276,751	2,446,963
7004 Retirement	47,331	662,735	710,066
7005 Medicare	2,860	47,291	50,151
7006 Health Insurance	36,600	640,500	677,100
7007 Uniform & Clothing Allowance	2,200	36,250	38,450
7008 Overtime	27,000	400,000	427,000
7009 Unemployment & Workers' Comp	5,000	80,000	85,000
Total Personnel Services	\$ 291,203	\$ 4,728,168	\$ 5,019,371
7210 Travel & Training	\$ -	\$ 59,000	\$ 59,000
7220 Training-Education CPT			-
7280 Vehicle Fuel		38,000	38,000
7310 Utilities	7,100	41,300	48,400
7320 Communications/Postage	700	8,000	8,700
7330 Rents & Leases		9,000	9,000
7340 Professional Services	6,500	55,000	61,500
7350 Maintenance of Equipment & Facilities		119,000	119,000
7360 Insurance & Bonding		36,175	36,175
7370 Printing, Photocopy, Advertising		3,450	3,450
7390 Misc. Contractual Service		69,000	69,000
7410 Office Supplies		3,000	3,000
7420 Operating Materials		90,000	90,000
7440 Small Tools/Minor Equipment		1,900	1,900
7999 COVID-19			-
Total Operation & Maintenance	\$ 14,300	\$ 532,825	\$ 547,125
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Fire Miscellaneous Equipment		45,000	45,000
Fire Truck Replacement Fund		350,000	350,000
Refurbish 2012 LifeLine Med Unit		200,000	200,000
Dispatch Communication System		13,000	13,000
Fire Truck Replacement Fund - Franklin Twp			
7680 Contract			
Total Capital Outlay	\$ -	\$ 608,000	\$ 608,000
Total	\$ 305,503	\$ 5,868,993	\$ 6,174,496

Department: Public Safety Division: Fire - Community Services Fund: Fire & E.M.S. Account No: 128-510-109

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 169,774	\$ 292,836	\$ 311,827
Operation and Maintenance	3,134	8,700	9,800
Capital Outlay	-	-	-
Total	\$ <u>172,908</u>	\$ <u>301,536</u>	\$ <u>321,627</u>
Total Positions	2	2	2
Funding by Source			
Fire & E.M.S.	\$ <u>172,908</u>	\$ <u>301,536</u>	\$ <u>321,627</u>
Total	\$ <u>172,908</u>	\$ <u>301,536</u>	\$ <u>321,627</u>

Program Description:

The Community Service Cost Center tracks expenditures related to fire prevention programs including fire safety inspections, site and technical 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, the Individual Fire Setter Education Program and other programs presented to various groups in the community.

Program Comments:

The 2022 recommended Operations and Maintenance budget reflects a \$1,100 increase or 12.6% as compared to the 2021 budget.

Overtime was increased by \$7,200, 29%, as compared to 2021. This includes details such as Greek Fire Academy, KSU Fireworks, Heritage Feast, Food Trucks, Beer Feast, Wizard of Workd and Grill for Good. Maintenance of Equipment was established at \$250 for the maintenance of the Hazard House and smoke machine repairs. Operating Materials increased \$550 for the increased cost of fire prevention educational materials.

The Deputy Fire Marshal for Franklin Township continues to prove to be of benefit to the Bureau. The Deputy Fire Marshal for the Township shares office space with the City inspectors to maintain continuity within the Bureau and the ability to share information. The Deputy is under the auspices of the City Fire Chief.

Department: Public Safety Division: Fire - Community Services Fund: Fire & E.M.S. Account No: 128-510-109-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Regular Salaries	\$ 87,740	\$ -	\$ -
7003 Uniformed Fire Salaries	101,795	174,511	181,492
7004 Retirement	27,443	47,835	51,239
7005 Medicare	2,861	2,890	3,096
7006 Health Insurance	20,877	35,400	36,600
7007 Uniform Allowance	816	2,200	2,200
7008 Overtime	11,896	24,800	32,000
7009 Unemployment & Workers' Comp	4,086	5,200	5,200
Total Personnel Services	\$ 169,774	\$ 292,836	\$ 311,827
7210 Travel & Training	\$ -	\$ 1,650	\$ 1,650
7220 Training-Education CPT			
7280 Vehicle Fuel	427	1,000	1,000
7320 Communications/Postage		-	
7350 Maintenance of Equipment & Facilities		-	250
7360 Insurance & Bonding	836	1,000	1,000
7390 Misc. Contractual Service	1,575	2,100	2,300
7410 Office Supplies			
7420 Operating Materials	296	2,950	3,500
7440 Small Tools/Minor Equipment	-		100
Total Operation & Maintenance	\$ 3,134	\$ 8,700	\$ 9,800
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 172,908	\$ 301,536	\$ 321,627

Department: Public Safety	Division: Fire - Technical Rescue	Fund: Fire & E.M.S.	Account No: 128-510-110
Resource Summary	2020	2021	2022
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 11,382	\$ 29,053	\$ 90,824
Operation and Maintenance	3,847	8,650	15,200
Capital Outlay	-	-	-
Total	<u>\$ 15,229</u>	<u>\$ 37,703</u>	<u>\$ 106,024</u>
Total Positions	0	0	0
Funding by Source			
Fire & E.M.S.	\$ 15,229	\$ 37,703	\$ 106,024
Total	<u>\$ 15,229</u>	<u>\$ 37,703</u>	<u>\$ 106,024</u>

Program Description:

The Technical Rescue Cost Center is used to track all expenditures related to the Technical Rescue Teams including the Dive and Water Rescue Team and Urban Search and Rescue Team (building collapse, rope rescues, and heavy rescue). The Kent Fire Department participates in these teams with other Portage County Fire Departments to provide these specialty services.

Program Comments:

The 2022 recommended Operation and Maintenance budget reflects an increase of \$6,550, 76% compared to the 2021 budget.

The recommended Overtime budget remained the same at \$22,800 to pay for the costs of a river rescue class for spring of 2022. Training was established at \$6,000. This amount is for a Swift Water Rescue class, there will be 5 employees whom will become instructors.

The City continues to put funds toward the operation of the Portage County Search and Rescue Team, committing \$.02 per capita (\$580 annually) in the prior 10 years and was paid out of Misc. Contractual. There will be a new census this year which will effect this cost.

Department: Public Safety Division: Fire - Technical Rescue Fund: Fire & E.M.S. Account No: 128-510-110-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7004 Retirement	\$ 2,125	\$ 5,472	\$ 17,280
7005 Medicare	128	331	1,044
7008 Overtime	8,853	22,800	72,000
7009 Unemployment & Worker's Comp	276	450	500
Total Personnel Services	\$ 11,382	\$ 29,053	\$ 90,824
7210 Travel & Training	\$ -	\$ -	\$ 6,000
7220 Training-Education CPT			
7330 Rents & Leases			
7350 Maintenance of Equipment & Facilities		1,000	1,000
7390 Misc. Contract Services	578	650	700
7420 Operating Materials	314	4,500	4,500
7440 Small Tools/Minor Equipment	2,955	2,500	3,000
Total Operation & Maintenance	\$ 3,847	\$ 8,650	\$ 15,200
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 15,229	\$ 37,703	\$ 106,024

Department: Public Safety Division: Fire - Hazmat Fund: Fire & E.M.S. Account No: 128-510-111

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 5,647	\$ 6,559	\$ 7,939
Operation and Maintenance	6,070	6,400	6,900
Capital Outlay	-	-	-
Total	<u>\$ 11,717</u>	<u>\$ 12,959</u>	<u>\$ 14,839</u>
Total Positions	0	0	0
Funding by Source			
Fire & E.M.S.	\$ 11,717	\$ 12,959	\$ 14,839
Total	<u>\$ 11,717</u>	<u>\$ 12,959</u>	<u>\$ 14,839</u>

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. 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 2022 recommended Operations and Maintenance budget shows an increase of \$500 or 7.8%. The amount requested in Misc. Contractual services was increased by to reflect a projected slight increase in the city population and is based on the 2020 census data. This amount is the City's share of the county-wide funding, as discussed above, for the Portage County Hazmat Team. Maintenance of Equipment line was set to \$500 for the cost of two brand new ITX monitors which will be split between the Hazmat and confined space fund. Calibration is performed for free due to county misc. contractual costs.

Overtime was recommended to be \$6,300, an increase of \$1,100, 21% which must cover monthly training and emergency responses. Most overtime costs for responses are reimbursed back to the City.

Department:	Division:	Fund:	Account No:
Public Safety	Fire - Hazmat	Fire & E.M.S.	128-510-111-
Line Description	2020 Actual	2021 Budget	2022 Recommend
7004 Retirement	\$ 1,056	\$ 1,248	\$ 1,512
7005 Medicare	66	76	92
7008 Overtime	4,525	5,200	6,300
7009 Unemployment & Worker's Comp	-	35	35
Total Personnel Services	\$ 5,647	\$ 6,559	\$ 7,939
7350 Maint of Equipment	\$ -	\$ -	\$ 500
7390 Misc. Contractual Services	6,070	6,400	6,400
7440 Small Tools/Minor Equipment			
Total Operation & Maintenance	\$ 6,070	\$ 6,400	\$ 6,900
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 11,717	\$ 12,959	\$ 14,839

Department: Public Safety Division: Fire - Confined Space Fund: Fire & E.M.S. Account No: 128-510-112-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7004 Retirement	\$ 185	\$ 2,400	\$ 2,640
7005 Medicare	13	145	160
7008 Overtime	899	10,000	11,000
7009 Unemployment & Workers' Comp		400	400
Total Personnel Services	\$ 1,097	\$ 12,945	\$ 14,200
7280 Vehicle Fuel	\$ -	\$ 100	\$ 100
7350 Maintenance of Equipment & Facilities		500	500
7360 Insurance & Bonding	454	725	725
7420 Operating Materials		250	250
7440 Small Tools/Minor Equipment		-	1,200
Total Operation & Maintenance	\$ 454	\$ 1,575	\$ 2,775
7630 Equipment Items > \$2,500 Confined Space4(also in enterprise fund)	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 1,551	\$ 14,520	\$ 16,975

Department: Public Safety Division: Fire Services Fund: Fire Pension Account No: 133-510-113

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 86,908	\$ 120,000	\$ 120,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	\$ <u>86,908</u>	\$ <u>120,000</u>	\$ <u>120,000</u>
Total Positions	0	0	0
Funding by Source			
Fire Pension	\$ 86,908	\$ 120,000	\$ 120,000
Total	\$ <u>86,908</u>	\$ <u>120,000</u>	\$ <u>120,000</u>

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.

Department: Public Safety	Division: Fire Services		Fund: Fire Pension	Account No: 133-510-113-
Line Description		2020 Actual	2021 Budget	2022 Recommend
7004 Retirement		\$ 86,908	\$ 120,000	\$ 120,000
<u>Total Personnel Services</u>		<u>\$ 86,908</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
<u>Total Capital Outlay</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>		<u>\$ 86,908</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Department: Public Safety Division: Capital Facilities Fund: Capital Projects Account No: 301-510-116

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance			
Capital Outlay	252,020	408,570	89,570
Total	<u>\$ 252,020</u>	<u>\$ 408,570</u>	<u>\$ 89,570</u>
Total Positions	0	0	0
Funding by Source			
Capital Projects	\$ 252,020	\$ 408,570	\$ 89,570
Total	<u>\$ 252,020</u>	<u>\$ 408,570</u>	<u>\$ 89,570</u>

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. It will also account for the debt issuance costs as well as future debt payments for the new administration building.

Department: Public Safety Division: Capital Facilities Fund: Capital Projects Account No: 301-510-116-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7340 Professional Services	\$ -	\$ -	\$ -
7350 Maint of Equip & Facilities			
7440 Small Tools/Minor Equipment			
7540 Debt Issuance Costs			
Total Operation & Maintenance	\$ -	\$ -	\$ -
7610 Land	\$ -	\$ -	\$ -
7620 Buildings			
7630 Equipment Items > \$2,500	252,020		
Police Misc Equipment		35,000	50,000
Police Unmarked Veh Repl		35,000	20,000
MDT's (6)			
Ballistic Vest (22)		20,000	
Video Servers			16,000
Cruiser Video Recorders (partial K9/SRO)			
Tasers		3,570	3,570
Acquisition/Training K-9 Team (Iron)		15,000	
Portable Radio Project-change to MARCS line			
Body Cameras		300,000	
Live Scan			
Gas Masks			
Parking System Tablets (2)			
Radar Units*			
7680 Contract			
Total Capital Outlay	\$ 252,020	\$ 408,570	\$ 89,570
Total	\$ 252,020	\$ 408,570	\$ 89,570

Department: Public Safety Division: Capital Facilities Fund: Police Facility Account No: 303-510-102

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	103,838	62,000	64,000
Capital Outlay	3,285,355	839,095	1,442,609
Total	\$ 3,389,193	\$ 901,095	\$ 1,506,609
Total Positions	0	0	0
Funding by Source			
Special Inc. Tax & Debt Issued	\$ 3,389,193	\$ 901,095	\$ 1,506,609
Total	\$ 3,389,193	\$ 901,095	\$ 1,506,609

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.

Department: Public Safety
 Division: Capital Facilities

Fund: 303
 Police Facility

Account No:
 303-510-102

Line Description	2020 Actual	2021 Budget	2022 Recommend
7310 Utilities	\$ -	\$ -	\$ -
7320 Communications/Postage			
7330 Rents & Leases			
7340 Professional Services			
7350	9,571		
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising			
7390 Misc Contractual	48,803	62,000	64,000
7420 Operating Materials			
7440 Small Tool	4,561		
7510 Contingency			
7540 Debt Issuance Costs	40,903		
Total Operation & Maintenance	\$ 103,838	\$ 62,000	\$ 64,000
7610 Land	\$ -	\$ -	\$ -
7620 Buildings			
7630 Equipment Items > \$2,500			
Fire Supression for Server Room		20,000	
7680 Contract	220,116		
Pedestrian Site Lighting			210,000
Dispatch Console Replacement			425,000
7810 Note Principal	2,670,000		
7833 LTGO Bonds Interest	332,500	354,095	342,609
7830 Notes Interest			
7810 LTGO Bonds Principal	62,739	465,000	465,000
Total Capital Outlay	\$ 3,285,355	\$ 839,095	\$ 1,442,609
Total	\$ 3,389,193	\$ 901,095	\$ 1,506,609





Transportation

<u>FUNDING BY PROGRAM AREA</u>	<u>2022 RECOMMEND</u>
TRANSPORTATION	
Transportation	
Transportation	\$ 1,741,249
Vehicle Maintenance	506,940
State Highway	60,000
Capital Projects	5,431,100
SUBTOTAL	7,739,289
Basic Utility Services	
Utility Distribution	2,212,042
Vehicle Maintenance Distribution	285,739
SUBTOTAL	2,497,781
TOTAL	\$ 10,237,070

Department: Transportation Division: Central Maintenance Fund: SCMR, Water, Sewer, Storm Water Account No: 102-560-601-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 1,453,977	\$ 1,604,970	\$ 1,656,894
7004 Retirement (PERS)	214,324	253,890	261,147
7005 Medicare	21,612	26,304	27,050
7006 Health Insurance	374,688	407,414	420,900
7008 Overtime	79,908	200,000	200,000
7009 Unemployment & Workers' Comp	37,487	45,000	46,100
Total Personnel Services	\$ 2,181,996	\$ 2,537,578	\$ 2,612,091
7210 Travel & Training	\$ 8,521	\$ 5,000	\$ 5,000
7280 Vehicle Fuel	7,624	23,000	30,600
7310 Utilities	171,062	186,000	184,200
7320 Communications/Postage	4,865	11,500	4,000
7330 Rents & Leases	7,040	1,000	1,000
7340 Professional Services	15,302	45,000	45,000
7350 Maintenance of Equipment & Facilities	52,878	50,000	50,000
7360 Insurance & Bonding	56,238	82,200	82,200
7370 Printing, Photocopy, Advert	831	1,000	1,000
7390 Misc. Contractual Service	65,138	175,000	175,000
7410 Office Supplies	-	1,000	1,000
7420 Operating Materials	159,110	240,000	240,000
7430 Salt	62,528	200,000	250,000
7440 Small Tools/Minor Equip.	12,965	3,300	3,300
7999 COVID	877		
Total Operation & Maintenance	\$ 624,979	\$ 1,024,000	\$ 1,072,300
7610 Lands	\$ -	\$ -	\$ -
7630 Equipment Items > \$2,500			
Cent Maint Misc Equipment		40,000	
Pickup Trucks		72,000	
Street Sweeper		270,000	
One Ton Dump Truck		75,000	
Stump Grinder		55,000	
Leaf Collector Truck Chassie only		90,000	
Hoe / Excavator		250,000	
2022 CMD001 CM misc equip			40,000
2021 CMD008 Brush Chipper			215,000
2021 CMD012 Snowplow			240,000
2020 CMD003 Salt storage			
2022 CMD002 Pick up truck			
2022 CMD005 One ton dump truck			95,000
7680 Contracts			
Tallmadge Ave. Storm			30,000
Lead Service Replacements			40,000
SR 261 Storm Outlet			100,000
Total Capital Outlay	\$ -	\$ 852,000	\$ 760,000
Total	\$ 2,806,975	\$ 4,413,578	\$ 4,444,391

Department: Transportation	Division: Central Maintenance	Fund: SCMR, Water, Sewer, Storm Water	Account No: 102-560-601-
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Line Description	38% SCMR	27% Water	11% Sewer	Page 1 Subtotal
7001 Employee-Regular Salaries	\$ 634,000	\$ 450,632	\$ 187,122	\$ 1,271,754
7004 Retirement (PERS)	99,960	70,369	28,998	199,327
7005 Medicare	10,353	7,289	3,004	20,646
7006 Health Insurance	159,942	113,643	46,299	319,884
7008 Overtime	80,000	52,000	20,000	152,000
7009 Unemployment/Workers' Comp	18,500	12,100	4,700	35,300
Total Personnel Services	\$ 1,002,755	\$ 706,033	\$ 290,123	\$ 1,998,911
7210 Travel & Training	\$ 1,900	\$ 1,300	\$ 1,300	\$ 4,500
7280 Vehicle Fuel	12,500	8,000	4,500	25,000
7310 Utilities	184,200			184,200
7320 Communications/Postage	3,100	600	300	4,000
7330 Rents & Leases	380	260	260	900
7340 Professional Services	35,700	3,900	3,900	43,500
7350 Maint.of Equipment & Facilities	19,000	13,000	8,000	40,000
7360 Insurance & Bonding	72,000	3,475	6,725	82,200
7370 Printing, Photocopy, Advert	380	260	260	900
7390 Misc. Contractual Service	66,500	45,500	28,000	140,000
7410 Office Supplies	380	260	260	900
7420 Operating Materials	91,200	78,400	38,400	208,000
7430 Salt	250,000			250,000
7440 Small Tools/Minor Equip.	1,254	858	858	2,970
7999 COVID				
	\$ 738,494	\$ 155,813	\$ 92,763	\$ 987,070
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
2022 CMD005 One ton dump truck		25,650	10,450	36,100
7680 Contract				
Tallmadge Ave. Storm				-
Lead Service Replacements		40,000		40,000
SR 261 Storm Outlet				-
Total Capital Outlay	\$ -	\$ 65,650	\$ 10,450	\$ 76,100
Total	\$ 1,741,249	\$ 927,496	\$ 393,336	\$ 3,062,081

Department: Transportation Division: Central Maintenance Fund: SCMR, Water, Sewer, Storm Water Account No: 102-560-601-

Line Description	12% Solid Waste	12% Storm Water	Capital Projects	2022 Total
7001 Employee-Regular Salaries	\$ 192,570	\$ 192,570	\$ -	\$ 1,656,894
7004 Retirement (PERS)	30,910	30,910		261,147
7005 Medicare	3,202	3,202		27,050
7006 Health Insurance	50,508	50,508		420,900
7008 Overtime	24,000	24,000		200,000
7009 Unemployment/Workers' Comp	5,400	5,400		46,100
Total Personnel Services	\$ 306,590	\$ 306,590	\$ -	\$ 2,612,091
7210 Travel & Training	\$ -	\$ 500	\$ -	\$ 5,000
7280 Vehicle Fuel	2,800	2,800		30,600
7310 Utilities		-		184,200
7320 Communications/Postage		-		4,000
7330 Rents & Leases		100		1,000
7340 Professional Services		1,500		45,000
7350 Maint.of Equipment & Facilities	5,000	5,000		50,000
7360 Insurance & Bonding				82,200
7370 Printing, Photocopy, Advert		100		1,000
7390 Misc. Contractual Service	17,500	17,500		175,000
7410 Office Supplies		100		1,000
7420 Operating Materials	8,000	24,000		240,000
7430 Salt				250,000
7440 Small Tools/Minor Equip.		330		3,300
	\$ 33,300	\$ 51,930	\$ -	\$ 1,072,300
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
			Fund 301	
CM misc equip			40,000	40,000
Brush Chipper				
Snowplow			215,000	215,000
Leaf Vacuum Truck	20,000	20,000	200,000	240,000
Pick up truck				
One ton dump truck	11,400	11,400	36,100	95,000
7680 Contracts				
Tallmadge Ave. Storm		30,000		30,000
Lead Service Replacements				40,000
SR 261 Storm Outlet		100,000		100,000
Total Capital Outlay	\$ 31,400	\$ 161,400	\$ 491,100	\$ 760,000
Total	\$ 371,290	\$ 519,920	\$ 491,100	\$ 4,444,391

Department: Transportation	Division: Vehicle Maintenance	Fund: SCMR et al	Account No: 102-560-602
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 392,869	\$ 435,748	\$ 453,879
Operation and Maintenance	182,497	260,050	281,800
Capital Outlay	-	60,000	140,000
Total	<u>\$ 575,366</u>	<u>\$ 755,798</u>	<u>\$ 875,679</u>

Total Positions	4	4	4
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Funding by Source	2020 Actual	2021 Budget	2022 Recommend
SCMR	\$ 377,176	\$ 473,524	\$ 506,940
Water	98,948	75,815	95,750
Sewer	99,242	49,675	69,425
Solid Waste	-	58,392	60,282
Storm	-	58,392	60,282
Capital Projects	-	40,000	83,000
Total	<u>\$ 575,366</u>	<u>\$ 755,798</u>	<u>\$ 875,679</u>

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 2022 recommended budget reflects an increase of \$21,750 or 8.4%. It is mainly status quo operating budget with the biggest increase in vehicle fuel due to higher fuel prices. This will allow Vehicle Maintenance to continue providing the service that they provide to all departments. As future plans progress we will look at increasing 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.

Department: Transportation Division: Vehicle Maintenance Fund: SCMR et al Account No: 102-560-602-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 266,570	\$ 283,400	\$ 291,788
7004 Retirement (PERS)	38,654	43,176	45,050
7005 Medicare	3,933	4,472	4,666
7006 Health Insurance	63,939	70,800	73,200
7008 Overtime	14,207	25,000	30,000
7009 Unemployment & Workers' Comp	5,566	8,900	9,175
Total Personnel Services	\$ 392,869	\$ 435,748	\$ 453,879
7210 Travel & Training	\$ 46,749	\$ 1,000	\$ 1,000
7280 Vehicle Fuel	10,375	105,250	125,000
7310 Utilities	514	10,500	12,600
7320 Communications/Postage	4,665	600	500
7330 Rentals	2,351	2,500	2,500
7340 Professional Services	15,549	2,500	2,500
7350 Maintenance of Equipment & Facility	920	15,000	15,000
7360 Insurance & Bonding	-	1,700	1,700
7370 Printing, Photocopy, Advertising	5,508	100	100
7390 Misc. Contractual Service	498	8,000	8,000
7410 Office Supplies	83,020	400	400
7420 Operating Materials	12,348	110,000	110,000
7440 Small Tools/Minor Equipment		2,500	2,500
Total Operation & Maintenance	\$ 182,497	\$ 260,050	\$ 281,800
7630 Equipment Items > \$2,500	\$ -	\$ 30,000	\$ 30,000
Pick up truck		30,000	30,000
7680 Contract			
Specialties Main. Imp.			
2021 KVM005 Service truck			80,000
Total Capital Outlay	\$ -	\$ 60,000	\$ 140,000
Total	\$ 575,366	\$ 755,798	\$ 875,679

Department:
Transportation

Division:
Vehicle Maintenance

Account No:
102-560-602-

Line Description	50% SCMR	16% Water	10% Sewer	Page 1 Subtotal
7001 Employee - Regular Salaries	\$ 147,368	\$ 45,340	\$ 28,340	\$ 221,048
7004 Retirement (PERS)	23,082	6,908	4,318	34,307
7005 Medicare	2,391	715	447	3,553
7006 Health Insurance	36,600	11,712	7,320	55,632
7008 Overtime	17,500	4,000	2,500	24,000
7009 Unemployment & Workers' Comp	4,600	1,475	900	6,975
Total Personnel Services	\$ 231,540	\$ 70,150	\$ 43,825	\$ 345,515
7210 Travel & Training	\$ 1,000	\$ -	\$ -	\$ 1,000
7280 Vehicle Fuel	125,000			125,000
7310 Utilities	6,200	2,100	2,100	10,400
7320 Communications/Postage	500			500
7330 Rentals	2,500			2,500
7340 Professional Services	2,500			2,500
7350 Maintenance of Equipment & Facility	15,000			15,000
7360 Insurance & Bonding	1,700			1,700
7370 Printing, Photocopy, Advertising	100			100
7390 Misc. Contractual Service	8,000			8,000
7410 Office Supplies	400			400
7420 Operating Materials	110,000			110,000
7440 Small Tools/Minor Equipment	2,500			2,500
Total Operation & Maintenance	\$ 275,400	\$ 2,100	\$ 2,100	\$ 279,600
Capital Fund				
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
Miscellaneous Equipment		7,500	7,500	15,000
2021 KVM005 Service Truck		16,000	16,000	32,000
Total Capital Outlay	\$ -	\$ 23,500	\$ 23,500	\$ 47,000
Total Total By Fund	\$ 506,940	\$ 95,750	\$ 69,425	\$ 672,115

Department: Transportation Division: Vehicle Maintenance Fund: SCMR et al Account No: 102-560-602-

Line Description	12% Solid	12% Storm	Capital Projects	2022 Total
7001 Employee - Regular Salaries	\$ 35,370	\$ 35,370	\$ 0	291,788
7004 Retirement (PERS)	5,372	5,372		45,050
7005 Medicare	556	556		4,666
7006 Health Insurance	8,784	8,784		73,200
7008 Overtime	3,000	3,000		30,000
7009 Unemployment & Workers' Comp	1,100	1,100		9,175
Total Personnel Services	\$ 54,182	\$ 54,182	\$ 0	453,879
7210 Travel & Training	\$ 0	\$ 0	\$ 0	1,000
7280 Vehicle Fuel				125,000
7310 Utilities	1,100	1,100		12,600
7320 Communications/Postage				500
7330 Rentals				2,500
7340 Professional Services				2,500
7350 Maintenance of Equipment & Facility				15,000
7360 Insurance & Bonding				1,700
7370 Printing, Photocopy, Advertising				100
7390 Misc. Contractual Service				8,000
7410 Office Supplies				400
7420 Operating Materials				110,000
7440 Small Tools/Minor Equipment				2,500
Total Operation & Maintenance	\$ 1,100	\$ 1,100	\$ 0	281,800
Capital Fund			Fund 301	
7630 Equipment Items > \$2,500	\$ 5,000	\$ 5,000	\$ 20,000	\$ 30,000
Miscellaneous Equipment			15,000	30,000
2021 KVM005 Service Truck			48,000	80,000
Total Capital Outlay	\$ 5,000	\$ 5,000	\$ 83,000	\$ 140,000
Total Total By Fund	\$ 60,282	\$ 60,282	\$ 83,000	\$ 875,679

Department: Transportation Division: SCMR Fund: State Highway Account No: 103-560-601

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	66,334	60,000	60,000
Capital Outlay	-	-	-
Total	\$ <u>66,334</u>	\$ <u>60,000</u>	\$ <u>60,000</u>
Total Positions	0	0	0
Funding by Source			
State Highway	\$ <u>66,334</u>	\$ <u>60,000</u>	\$ <u>60,000</u>
Total	\$ <u>66,334</u>	\$ <u>60,000</u>	\$ <u>60,000</u>

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 2022 recommended budget allows for expenditure of moneys recieved specific for state highways within the City. State Routes 43, 59 and 261.

Department: Transportation Division: SCMR Fund: State Highway Account No: 103-560-601-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7390 Misc. Contractual Service	\$ 21,334	\$ 20,000	\$ 20,000
7420 Operating Materials	45,000	40,000	40,000
<u>Total Operation & Maintenance</u>	<u>\$ 66,334</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
7630 Equipment Items >\$2500.00			
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 66,334</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>

Department: Transportation Division: Capital Facilities Fund: Capital Projects Account No: 301-560-604

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	372,543	-	-
Capital Outlay	3,188,209	2,622,000	4,857,000
Total	\$ 3,560,752	\$ 2,622,000	\$ 4,857,000
Total Positions	0	0	0
Funding by Source			
Capital Projects	\$ 3,560,752	\$ 2,622,000	\$ 4,857,000
Total	\$ 3,560,752	\$ 2,622,000	\$ 4,857,000

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.

Department: Transportation Division: Capital Facilities Fund: Capital Projects Account No: 301-560-604-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7330 Rents & Leases	\$ -	\$ -	\$ -
7340 Professional Services	368,617		
7350 Maint of Equip & Facilities			
7370 Printing, Photocopy, Advertising	3,889		
7420 Operating Materials	37		
7510 Contingency			
Total Operation & Maintenance	\$ 372,543	\$ -	\$ -
7610 Land	\$ -	\$ -	\$ -
7620 Buildings			
7630 Equipment Items > \$2,500	254,830		
7680 Contract	2,933,379		
North Water Street Improvements			
ODOT - SR 59 Paving			
Majors/Stinaff/Cuyahoga Waterline			
Franklin/Erie Street Curbs			
North Mantua Street Access Study			
Engineering Drawing Update		50,000	12,500
Annual Street & Sidewalk Program		1,670,000	1,350,000
Sidewalk Tree Damage Repairs		5,000	5,000
East Main Street Area Improvements			1,500,000
Misc Active Transportation Improvements		20,000	30,000
Middlebury Road River Access			50,000
Summit/Franklin Intersection			35,000
Specifications Update		12,500	12,500
Alley 8/10 Parking Lot Improvements			180,000
Erie St. Parking Modification			30,000
Main/S. Water Resurfacing			1,042,000
School Signs and Markings Depeyster			20,000
Walnut Street - Phase 1		202,000	
Misc. Roadway Lighting			10,000
Miller/Harvey/Steel Storm & Water Replcmnt			
Standard Construction Drawing Update		12,500	
Gougler/River		20,000	260,000
East Main Street Pedestrian Lighting		100,000	20,000
ADA Transition Plan		50,000	
Active Transportation Acquisition		75,000	
Portage H&B Trail Planning Study		25,000	
Sunrise Bridge Rehabilitation		30,000	50,000
West Main Street Sidepath		50,000	
SR 43 Project			250,000
College/Franklin Parking Lot Improvement		300,000	
Total Capital Outlay	\$ 3,188,209	\$ 2,622,000	\$ 4,857,000
Total	\$ 3,560,752	\$ 2,622,000	\$ 4,857,000





Utility Services

<u>FUNDING BY PROGRAM AREA</u>	<u>2022 RECOMMEND</u>
BASIC UTILITY SERVICES	
Water	
Water Plant Operations	\$ 1,740,880
Water Plant Capital	570,000
Capital Facilities	1,040,000
SUBTOTAL	3,350,880
Water Reclamation	
Water Rec.Plant Operations	2,102,200
Water Rec. Plant Capital	1,165,000
Capital Facilities	170,000
SUBTOTAL	3,437,200
Storm Water Drainage	
Storm Water Drainage	-
Capital Facilities	290,000
SUBTOTAL	290,000
TOTAL	\$ 7,078,080

Department: Utility Services	Division: Water Production	Fund: Water	Account No: 201-550-501
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 964,090	\$ 1,053,038	\$ 1,096,830
Operation and Maintenance	568,686	676,850	644,050
Capital Outlay	153,757	265,000	570,000
Total	<u>\$ 1,686,533</u>	<u>\$ 1,994,888</u>	<u>\$ 2,310,880</u>

Total Positions	10	10	10
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Funding by Source			
Water	<u>\$ 1,686,533</u>	<u>\$ 1,994,888</u>	<u>\$ 2,310,880</u>
Total	<u>\$ 1,686,533</u>	<u>\$ 1,994,888</u>	<u>\$ 2,310,880</u>

Program Description:

Supply, filtration, pumping and storage of potable water for the City of Kent are the major responsibilities of this division. The City's water plant treats an average 2.46 million gallons of water per day (MGD) with a present capacity of 6 MGD. With modification, the plant capacity can be doubled. Development of a secondary well field to ensure an adequate future water supply is a major concern of the administration.

Program Comments:

The 2022 recommended budget reflects the need to realign our budget to accommodate 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.

Department: Utility Services Division: Water Production Fund: Water Account No: 201-550-501-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 650,622	\$ 693,384	\$ 721,119
7004 Retirement (PERS)	95,444	104,074	108,657
7005 Medicare	9,602	10,780	11,254
7006 Health Insurance	165,000	177,000	183,000
7008 Overtime	31,118	50,000	55,000
7009 Unemployment & Workers' Comp	12,304	17,800	17,800
Total Personnel Services	\$ 964,090	\$ 1,053,038	\$ 1,096,830
7210 Travel & Training	\$ 2,082	\$ 1,500	\$ 3,500
7280 Vehicle Fuel	4,786	8,000	10,000
7310 Utilities	195,629	227,000	196,000
7320 Communications/Postage	3,443	8,500	2,700
7330 Rents & Leases	900	4,000	4,000
7340 Professional Services	22,425	22,000	22,000
7350 Maintenance of Equipment & Facilit	30,762	35,000	35,000
7360 Insurance & Bonding	34,838	39,250	39,250
7370 Printing, Photocopy, Advertising	326	600	600
7390 Misc. Contractual Service	22,149	20,000	20,000
7410 Office Supplies	593	1,000	1,000
7420 Operating Materials	235,078	300,000	300,000
7440 Small Tools/Minor Equipment	15,424	10,000	10,000
7999 COVID	251		
Total Operation & Maintenance	\$ 568,686	\$ 676,850	\$ 644,050
7620 Buildings	\$ -	\$ -	\$ -
7630 Equipment Items>\$2,500	15,543		
Replace Kenworth Dumptruck			180,000
WTP Misc Plant Equipment		35,000	35,000
7630 Total			215,000
7680 Contract	138,214		
Well Cleaning No. 10			
Well Cleaning No. 9		150,000	
Paint KSU Tank			
Gravel Refill Basin			
Well Field Development			
Well Field Maint. Agree.		80,000	100,000
CO2 Building Design			50,000
Mogadore Tank Painting and Rehab			75,000
KSU Tower			
Lime Slaker Installation			130,000
7680 Total			355,000
Total Capital Outlay	\$ 153,757	\$ 265,000	\$ 570,000
Total	\$ 1,686,533	\$ 1,994,888	\$ 2,310,880

Department:	Division:	Fund:	Account No:
Utility Services	Water Reclamation	Sewer	202-550-503

Resource Summary	2020	2021	2022
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,230,060	\$ 1,384,290	\$ 1,438,275
Operation and Maintenance	567,729	674,665	663,925
Capital Outlay	376,573	2,418,300	1,165,000
Total	<u>\$ 2,174,362</u>	<u>\$ 4,477,255</u>	<u>\$ 3,267,200</u>
<hr/>			
Total Positions	13	13	13
<hr/>			
Funding by Source			
Sewer	\$ 2,174,362	\$ 4,477,255	\$ 3,267,200
Lab	-	-	-
Total	<u>\$ 2,174,362</u>	<u>\$ 4,477,255</u>	<u>\$ 3,267,200</u>

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 2.30 million gallons (2011 data). 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 the PPG land reclamation site in Barberton, Ohio for the purpose of beneficial reuse.

This division also is responsible for the operation and maintenance of eight off-site sewage pump stations and the Kent Dam waterfall pumping system.

Program Comments:

The 2022 recommended budget is beginning to realign our line items to allow us to reinstitute measures that were delayed due to Covid, to continue the maintenance of the existing plant. We are implementing a plan for maintenance of the facility that requires both large capital projects as well as continued inhouse work.

Department: Utility Services Division: Water Reclamation Fund: Sewer Account No: 202-550-503-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 846,796	\$ 956,808	\$ 995,080
7004 Retirement (PERS)	122,674	137,174	142,532
7005 Medicare	12,212	14,208	14,763
7006 Health Insurance	198,000	230,100	237,900
7008 Overtime	25,624	23,000	23,000
7009 Unemployment & Workers' Comp	24,754	23,000	25,000
Total Personnel Services	\$ 1,230,060	\$ 1,384,290	\$ 1,438,275
7210 Travel & Training	\$ 1,727	\$ 5,000	\$ 5,000
7280 Vehicle Fuel	7,421	6,400	8,000
7310 Utilities	204,825	206,000	206,000
7320 Communications/Postage	4,015	16,000	4,000
7330 Rents & Leases	1,374	2,200	2,000
7340 Professional Services	19,089	32,000	32,000
7350 Maintenance of Equipment & Facility	98,575	90,000	90,000
7360 Insurance & Bonding	3,739	42,725	42,725
7370 Printing, Photocopy, Advertising	236	540	400
7390 Misc. Contractual Service	100,806	120,000	120,000
7410 Office Supplies	802	1,000	1,000
7420 Operating Materials	123,598	150,000	150,000
7440 Small Tools/Minor Equipment	546	2,800	2,800
7999 COVID	976		
Total Operation & Maintenance	\$ 567,729	\$ 674,665	\$ 663,925
7630 Equipment Items > \$2,500	\$ 295,778	\$ -	\$ -
WRF-Misc Plant Equipment		60,000	60,000
Turbo 10 year replacement parts			35,000
SCADA Updates			
Final Clarifiers Weir Covers			
New Water Plant Pump		5,000	
Emergency Generator Hook-up		25,000	
Post Aeration Back-up Aerator			
WRF Boiler Replacement			
Replace 2 return pumps			
Influent Headworks Building		15,000	30,000
#3 Aeration Grid Replacement		100,000	
Install Generator into Pretreatment Area			
Electrical Replacement			
Pickup Truck			45,000
7680 Contract	80,795		
Waterfall/Dam Upkeep			
Emergency Replacement of Clarifier			
Concrete Repair to #1 Primary			15,000
Installation of Generator into Pretreatment Area			30,000
Final Clarifiers Rehabilitaton		2,213,300	950,000
Total Capital Outlay	\$ 376,573	\$ 2,418,300	\$ 1,165,000
Total	\$ 2,174,362	\$ 4,477,255	\$ 3,267,200

Department:
Utility Services

Division:
Capital Facilities

Fund:
Water, Sewer & Storm

Account No:
201-550-502
202-550-505
208-550-508

Resource Summary	2020	2021	2022
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	10,405	-	-
Capital Outlay	289,422	4,011,200	1,500,000
Total	<u>\$ 299,827</u>	<u>\$ 4,011,200</u>	<u>\$ 1,500,000</u>
<hr/>			
Total Positions	0	0	0
<hr/>			
Funding by Source			
Water	\$ 91,655	\$ 1,088,700	\$ 1,040,000
Sewer	136,867	2,525,000	170,000
Storm Water Drainage	71,305	397,500	290,000
Total	<u>\$ 299,827</u>	<u>\$ 4,011,200</u>	<u>\$ 1,500,000</u>
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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.

Department:	Division:	Fund:	Account No:
Utility Services	Capital Facilities	Water, Sewer & Storm Water Drainage	201-550-502- 202-550-505- 208-550-508-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7340 Professional Services	\$ 10,405	\$ -	\$ -
7360 Insurance & Bonding			
7370 Printing, Photocopy & Advertising			
7420 Operating Materials			
<u>Total Operation & Maintenance</u>	<u>\$ 10,405</u>	<u>\$ -</u>	<u>\$ -</u>
7610 Lands	\$ 2,717	\$ -	\$ -
7630 Equipment			
Confined Space Entry Unit4(FD-15-06)			
7680 Contract	286,705		
Majors/Stinaff/Cuyahoga Waterline		965,000	1,015,000
Annual Street Program		40,000	50,000
Storm Sewer Design Standards Update		40,000	40,000
Miller/Harvey/Steel Storm and Water		65,000	50,000
Specifications Update		37,500	37,500
Sanitary Design Standards		176,200	25,000
Storm Sewer Televising		50,000	75,000
Sanitary Sewer Model Update			120,000
Walnut Street - Phase 1		37,500	
Mogadore Tank Study		100,000	
Water Meter Study		2,500,000	50,000
Standard Construction Drawing Update			37,500
<u>Total Capital Outlay</u>	<u>\$ 289,422</u>	<u>\$ 4,011,200</u>	<u>\$ 1,500,000</u>
<u>Total</u>	<u>\$ 299,827</u>	<u>\$ 4,011,200</u>	<u>\$ 1,500,000</u>

Department:
Utility Services

Division:
Capital Facilities

Fund:
Water, Sewer, Storm Drainage

Account No:
201-550-502-
202-550-505-
208-550-508-

Line Description	Water	Sewer	Storm Water Drainage	2022 Total
7340 Professional Services	\$ -	\$ -	\$ -	\$ -
7360 Insurance & Bonding				-
7370 Printing, Photocopy & Advertising				-
7420 Operating Materials				-
Total Operation & Maintenance	\$ -	\$ -	\$ -	\$ -
7610 Land	\$ -	\$ -	\$ -	\$ -
7630 Capital Equipment > \$2500				-
7680 Contract				-
Majors/Stinaff/Cuyahoga Waterline	915,000		100,000	1,015,000
Annual Street Program			50,000	50,000
Main/S. Water Resurfacing			40,000	40,000
Summit Street Waterline	50,000			50,000
Specifications Update	12,500	12,500	12,500	37,500
Sanitary Design Standards		25,000		25,000
Storm Sewer Televising			75,000	75,000
Sanitary Sewer Model Update		120,000		120,000
Walnut Street - Phase 1				-
Mogadore Tank Study				-
Water Meter Study	50,000			50,000
Standard Construction Drawing Update	12,500	12,500	12,500	37,500
East Main Storm Lining				-
Southwest Sanitary Pump Station				-
Total Capital Outlay	\$ 1,040,000	\$ 170,000	\$ 290,000	\$ 1,500,000
Total	\$ 1,040,000	\$ 170,000	\$ 290,000	\$ 1,500,000



**Health
Services**



FUNDING BY PROGRAM AREA

**2022
RECOMMEND**

HEALTH SERVICES

Health Services

Administrative	\$ 691,547
Food Service	133,087
Revolving Housing	177,469
Swimming Pool Inspection	9,286
General Workforce	89,021

TOTAL	\$ 1,100,410
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Department: Health Services	Division: Health	Fund: General et al	Account No: 001-520-201
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Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 517,507	\$ 751,014	\$ 854,102
Operation and Maintenance	215,136	191,628	246,308
Capital Outlay	-	-	-
Total	<u>\$ 732,643</u>	<u>\$ 942,642</u>	<u>\$ 1,100,410</u>
<hr/> Total Positions	7	7	7

Funding by Source			
General	\$ 560,108	\$ 642,050	\$ 691,547
Food Service	83,816	124,682	133,087
Revolving Housing	83,222	166,629	177,469
Swimming Pool Inspection	5,497	9,281	9,286
General Workforce	-	-	89,021
Total	<u>\$ 732,643</u>	<u>\$ 942,642</u>	<u>\$ 1,100,410</u>

Program Description:

The City Health Department provides numerous health-related services to the citizens of Kent. Services include: 1) annual licensing and inspections of restaurants, food service establishments, food vending machines, public swimming pools, tattoo and body art establishments, sanitation vehicles and multiple use housing units; 2) inspections of public schools and child care centers; 3) inspections of private well and septic systems inside the city limits; 4) rodent and mosquito control programs; 5) communicable disease prevention and treatment programs; 6) health education and tobacco free programs. The Health Department contracts with Portage County Health District for the provision of nursing services and clinics (including indigent care). The department also responds to citizen complaints concerning threats to the public health and environment. Corrective action by the department may result from the investigation of such hazards. A program which monitors the pretreatment of industrial wastes prior to initial treatment at the City's wastewater plant is also administered by this department. This department maintains all Portage County birth and death records. Starting in 2020, continuing through 2021, and into 2022 the Health Department has been the lead on the City's COVID-19 response. Coordinating, consulting, interpreting guidance and directives from national and state agencies for the City, businesses, K-12 schools and Kent State University. The department assisted other agencies and held their own testing and vaccine clinics.

Program Comments:

The 2022 recommended operation and maintenance budget reflects an increase of \$54,680 or 28.53% compared to the 2021 budget, which is related to grant funding by the Environmental Protection Agency, Food and Drug Administration, and the Ohio Department of Health.

Department: Health Services Division: Health Fund: General et al Account No: 001-520-201-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 388,264	\$ 541,819	\$ 555,593
7004 Retirement (PERS)	46,651	76,417	131,698
7005 Medicare	4,795	7,920	15,583
7006 Health Insurance	72,441	106,768	110,573
7008 Overtime	1,328	1,750	20,050
7009 Unemployment & Workers' Comp	1,758	12,740	15,940
7250 Auto Allowance	3,600	3,600	4,665
Total Personnel Services	\$ 518,837	\$ 751,014	\$ 854,102
7210 Travel & Training	\$ 773	\$ 3,250	\$ 4,250
7280 Vehicle Fuel	1,039	2,000	8,150
7310 Utilities	4,016	6,000	
7320 Communications/Postage	3,702	8,500	6,600
7330 Rents & Leases	21,907	24,500	65,000
7340 Professional Services	107,181	87,500	87,500
7350 Maintenance of Equipment & Facilities	4,079	4,500	5,000
7360 Insurance & Bonding	8,316	9,728	9,728
7370 Printing, Photocopy, Advertising	5,789	3,500	8,000
7390 Misc. Contractual Service	29,842	25,000	15,000
7410 Office Supplies	1,425	4,000	4,000
7420 Operating Materials	13,744	12,250	29,000
7440 Small Tools/Minor Equipment	5,227	900	4,080
7999 COVID	8,096		
Total Operation & Maintenance	\$ -	\$ 191,628	\$ 246,308
		Fund 301	
7630 Equipment Items > \$2,500 Pick Up Truck Replacment	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 518,837	\$ 942,642	\$ 1,100,410

Department: Health Services Division: Health Fund: General et al Account No: 001-520-201- 107-520-202- 120-520-203-

Line Description	General 59%	Food Service 16%	Revolving Housing 24%	Page 1 Total
7001 Employee - Regular Salaries	\$ 358,104	\$ 79,473	\$ 111,046	\$ 548,623
7004 Retirement (PERS)	50,275	11,232	15,967	77,474
7005 Medicare	5,208	1,164	1,654	8,026
7006 Health Insurance	64,782	17,568	26,352	108,702
7008 Overtime	1,000	750		1,750
7009 Unemployment & Workers' Comp	10,000	3,000	2,800	15,800
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 492,969	\$ 113,187	\$ 157,819	\$ 763,975
7210 Travel & Training	\$ 2,000	\$ 1,250	\$ 1,000	\$ 4,250
7280 Vehicle Fuel	650	1,250	1,250	3,150
7310 Utilities	-			-
7320 Communications/Postage	5,800	400	400	6,600
7330 Rents & Leases	45,000	10,000	10,000	65,000
7340 Professional Services	87,500			87,500
7350 Maintenance of Equipment & Facilit	2,000	1,500	1,500	5,000
7360 Insurance & Bonding	9,728			9,728
7370 Printing, Photocopy, Advertising	6,000	1,000	1,000	8,000
7390 Misc. Contractual Service	15,000			15,000
7410 Office Supplies	1,000	1,500	1,500	4,000
7420 Operating Materials	23,000	3,000	3,000	29,000
7440 Small Tools/Minor Equipment	900			900
Total Operation & Maintenance	\$ 198,578	\$ 19,900	\$ 19,650	\$ 238,128
Fund 301				
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 691,547	\$ 133,087	\$ 177,469	\$ 1,002,103

Department: Health Services Division: Health Fund: General et al Account No:

Line Description	Page 1 Subtotal	130-520-204- Swimming Pool Inspection 1%	General Workforce	2022 Total
7001 Employee - Regular Salaries	\$ 548,623	\$ 6,970	\$ 53,248	\$ 555,593
7004 Retirement (PERS)	77,474	976	7,455	131,698
7005 Medicare	8,026	102	773	15,583
7006 Health Insurance	108,702	1,098	18,300	110,573
7008 Overtime	1,750			20,050
7009 Unemployment & Workers' Comp	15,800	140	1,065	15,940
7250 Auto Allowance	3,600			4,665
Total Personnel Services	\$ 763,975	\$ 9,286	\$ 80,841	\$ 854,102
7210 Travel & Training	\$ 4,250	\$ -	\$ 5,000	\$ 4,250
7280 Vehicle Fuel	3,150			8,150
7310 Utilities	-			-
7320 Communications/Postage	6,600			6,600
7330 Rents & Leases	65,000			65,000
7340 Professional Services	87,500			87,500
7350 Maintenance of Equipment & Faciliti	5,000			5,000
7360 Insurance & Bonding	9,728			9,728
7370 Printing, Photocopy, Advertising	8,000			8,000
7390 Misc. Contractual Service	15,000			15,000
7410 Office Supplies	4,000			4,000
7420 Operating Materials	29,000		3,180	29,000
7440 Small Tools/Minor Equipment	900			4,080
Total Operation & Maintenance	\$ 238,128	\$ -	\$ 8,180	\$ 246,308
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
Pick Up Truck Replacment				-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,002,103	\$ 9,286	\$ 89,021	\$ 1,100,410





Recreation

FUNDING BY PROGRAM AREA	2022 RECOMMEND
LEISURE TIME ACTIVITIES	
Leisure Time Activities	
Parks and Recreation	\$ 1,513,755
KABC	78,242
K-6 Child Care	426,000
Fitness Center	58,725
KYFC	20,700
	2,097,422
Capital Projects	
Parks & Recreation	190,000
	2,287,422
TOTAL	\$ 2,287,422

Department: Leisure Time Activities Fund: Parks & Recreation Account No: 106-530-301

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 676,659	\$ 709,003	\$ 719,958
7004 Retirement (PERS)	94,870	99,260	104,295
7005 Medicare	9,848	10,636	10,802
7006 Health Insurance	115,500	123,900	146,400
7008 Overtime	11,316	25,000	25,000
7009 Unemployment & Workers' Comp	9,340	24,000	24,000
7250 Auto Allowance	7,200	7,200	3,600
Total Personnel Services	924,733	998,999	1,034,055
7210 Travel & Training	\$ 1,442	\$ 3,500	\$ 3,500
7280 Vehicle Fuel	12,769	17,000	20,000
7310 Utilities	40,532	37,000	41,800
7320 Communications/Postage	3,143	12,000	3,500
7330 Rents & Leases	14,602	27,500	25,000
7340 Professional Services	46,122	100,000	100,000
7350 Maintenance of Equipment & Facility	41,783	39,500	40,000
7360 Insurance & Bonding	13,038	14,900	14,900
7370 Printing, Photocopy, Advertising	13,514	20,000	20,000
7390 Misc. Contractual Service	66,096	76,000	84,000
7410 Office Supplies	2,037	5,000	5,000
7420 Operating Materials	85,567	115,000	117,000
7440 Small Tools/Minor Equipment	927	5,000	5,000
7999 COVID	62,053		
Total Operation & Maintenance	\$ 403,625	\$ 472,400	\$ 479,700
7991 Land Repayment (Advance Payback)	\$ -	\$ -	\$ 64,000
7610 Land			
7620 Buildings			
7680 Contracts	60,738		
Park & Trail Paving & Sealing		30,000	20,000
Building Renovations		15,000	5,000
Park Amenities Improvements		15,000	15,000
Boardwalk Renovation			15,000
Hike & Bike Trail Design			
The Portage- Bradys Leap Section		1,000,000	
Park and Facilities Master Plan Study		64,000	
Playground Replacement		5,000	5,000
7630 Equipment Items > \$2,500	14,532		
Dump Truck Replacement			
Mower Replacement			66,000
Total Capital Outlay	\$ 75,270	\$ 1,129,000	\$ 190,000
Total	\$ 1,403,628	\$ 2,600,399	\$ 1,703,755

Department:
Leisure Time Activities

Division:
KYBS

Fund:
Parks & Rec

Account No:
106-530-302

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 13,324	\$ 20,000	\$ 35,482
7004 Retirement (PERS)	1,877	4,006	5,038
7005 Medicare	194	449	522
7008 Overtime	86	900	500
7009 Unemployment & Workers' Comp		618	700
Total Personnel Services	\$ 15,481	\$ 25,973	\$ 42,242
7320 Communications	\$ 213	\$ -	\$ -
7340 Professional Services	3,421	9,500	9,500
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7390 Misc. Contractual Service	1,010	4,500	4,500
7420 Operating Materials	13,798	22,000	22,000
7710 Refunds			
Total Operation & Maintenance	\$ 18,229	\$ 36,000	\$ 36,000
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 33,710	\$ 61,973	\$ 78,242

Department: Leisure Time Activities Division: K-6 Child Care Fund: Parks & Rec Account No: 106-530-303

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 214,555	\$ 232,564	\$ 275,000
7004 Retirement (PERS)	29,370	32,867	39,000
7005 Medicare	3,120	3,405	5,000
7006 Health Insurance	16,500	17,700	18,500
7008 Overtime	1,821	3,600	-
7009 Unemployment & Workers' Comp	2,813	4,500	4,500
Total Personnel Services	\$ 268,179	\$ 294,636	\$ 342,000
7210 Travel & Training	\$ 43	\$ 500	\$ 500
7280 Vehicle Fuel			
7310 Utilities			
7320 Communications/Postage			
7330 Rents & Leases	2,600	4,400	4,400
7340 Professional Services		2,500	2,500
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising		1,500	750
7390 Misc. Contractual Service	14,855	30,500	38,000
7410 Office Supplies		500	350
7420 Operating Materials	25,414	32,500	35,000
7440 Small Tools/Minor Equipment		3,000	2,500
7710 Refunds			
7999 COVID	355		
Total Operation & Maintenance	\$ 42,912	\$ 75,400	\$ 84,000
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 311,091	\$ 370,036	\$ 426,000

Department: Leisure Time Activities Division: Fitness Fund: Parks & Recreation Account No: 106-530-304

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 17,445	\$ 61,134	\$ 19,025
Operation and Maintenance	56,127	65,500	39,700
Capital Outlay	6,658	-	-
Total	<u>\$ 80,230</u>	<u>\$ 126,634</u>	<u>\$ 58,725</u>

Total Positions	0	0	0
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Funding by Source			
Recreation	\$ 80,230	\$ 126,634	\$ 58,725
Total	<u>\$ 80,230</u>	<u>\$ 126,634</u>	<u>\$ 58,725</u>

Program Description:

Program Comments:

The 2022 Operation & Maintenance reflects a decrease of \$25,800, or (39.39)% compared to the 2021 budget. Due to the small square footage, low attendance, increasing monthly lease fees and an established pattern of operating at a substantial annual loss for the duration of its existence, the current lease will not be renewed and will terminate at the end of April 2022.

Department: Leisure Time Activities	Division: Fitness	Fund: Parks & Rec	Account No: 106-530-304
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 14,487.00	\$ 52,000.00	\$ 16,100.00
7004 Retirement (PERS)	2,028.00	7,280.00	2,250.00
7005 Medicare	210.00	754.00	335.00
7006 Health Insurance			
7008 Overtime			
7009 Unemployment & Workers' Comp	720.00	1,100.00	340.00
<u>Total Personnel Services</u>	<u>\$ 17,445.00</u>	<u>\$ 61,134.00</u>	<u>\$ 19,025.00</u>
7210 Travel & Training	\$ -	\$ -	\$ -
7280 Vehicle Fuel			
7310 Utilities	5,643.00	7,800.00	5,500.00
7320 Communications/Postage		-	
7330 Rents & Leases	33,000.00	35,200.00	11,200.00
7340 Professional Services	8,861.00	10,500.00	11,000.00
7350 Maintenance of Equipment & Facility	1,621.00	3,000.00	2,500.00
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising		500.00	500.00
7390 Misc. Contractual Service	4,679.00	5,500.00	6,500.00
7410 Office Supplies			
7420 Operating Materials	1,183.00	2,500.00	2,500.00
7440 Small Tools/Minor Equipment	232.00	500.00	
7710 Refunds			
7999 COVID	908.00		
<u>Total Operation & Maintenance</u>	<u>\$ 56,127.00</u>	<u>\$ 65,500.00</u>	<u>\$ 39,700.00</u>
7630 Equipment Items > \$2,500	\$ 6,658.00	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ 6,658.00</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 80,230.00</u>	<u>\$ 126,634.00</u>	<u>\$ 58,725.00</u>

Department:
Leisure Time Activities

Division:
KYFC

Account No:
106-530-305

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ -	\$ -	\$ -
7004 Retirement (PERS)			
7005 Medicare			
7006 Health Insurance			
7008 Overtime			
7009 Unemployment & Workers' Comp			
<u>Total Personnel Services</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7210 Travel & Training	\$ -	\$ -	\$ -
7280 Vehicle Fuel			
7310 Utilities			
7320 Communications/Postage			
7330 Rents & Leases			
7340 Professional Services		4,900	4,900
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service		5,800	5,800
7410 Office Supplies			
7420 Operating Materials		13,000	10,000
7440 Small Tools/Minor Equipment			
7710 Refunds			
<u>Total Operation & Maintenance</u>	<u>\$ -</u>	<u>\$ 23,700</u>	<u>\$ 20,700</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ -</u>	<u>\$ 23,700</u>	<u>\$ 20,700</u>



Community & Environment



FUNDING BY PROGRAM AREA	2022 RECOMMEND
COMMUNITY AND ENVIRONMENT	
Community and Environment	
Community Development	\$ 884,498
Housing and Building Inspection	428,865
C.D.B.G. Grant Fund	171,593
C.H.I.P. Grant Fund	50,000
Land Banking	8,000
Shade Tree	100,875
Urban Renewal	60,700
Public Parking	89,200
Main Street Program	66,500
Economic Development	152,252
EDA/RLF	75,000
ARPA Fund	390,000
SUBTOTAL	2,477,483
Capital Projects:	
C.D.B.G. Grant Fund	160,000
General Fund - Shade Tree	10,000
ARPA Capital Projects	1,633,700
SUBTOTAL	1,803,700
Basic Utility Services	
Water - Administrative Support	7,098
Sewer - Administrative Support	7,098
Storm - Administrative Support	35,490
SUBTOTAL	49,686
MPITIE/TIF Fund	436,215
SUBTOTAL	436,215
TOTAL	\$ 4,767,084

Department:	Division:	Fund:	Account No:
Community and Environment	Community Development	General, CDBG & CHIP	001-540-401 126- 136-

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 549,787	\$ 717,273	\$ 723,666
Operation and Maintenance	548,022	527,391	382,425
Capital Outlay	100,680	175,000	160,000
Total	<u>\$ 1,198,489</u>	<u>\$ 1,419,664</u>	<u>\$ 1,266,091</u>

Total Positions	5	5	5
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Funding by Source	2020 Actual	2021 Budget	2022 Recommend
General	\$ 699,556	\$ 880,898	\$ 884,498
Comm. Development Block Grant	498,933	388,766	331,793
CHIP	-	150,000	50,000
Total	<u>\$ 1,198,489</u>	<u>\$ 1,419,664</u>	<u>\$ 1,266,291</u>

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 2022 budget includes the 2021 CDBG grant award amount of \$306,793, plus \$25,000 for program income.

Department: Community and Environment Division: Community Development Fund: General & CDBG & CHIP001-540-401 Account No: 126-136-

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 458,709	\$ 514,652	\$ 517,485
7004 Retirement (PERS)	64,366	72,196	72,747
7005 Medicare	6,674	7,478	7,534
7006 Health Insurance	82,500	106,847	109,800
7008 Overtime	1,000	1,000	1,000
7009 Unemployment & Workers' Comp	10,200	11,500	11,500
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 627,049	\$ 717,273	\$ 723,666
7210 Travel & Training	\$ 290	\$ 900	\$ 1,200
7280 Vehicle Fuel	1,411	1,300	2,100
7320 Communications/Postage	19,923	24,566	24,000
7330 Rents & Leases	-	-	-
7340 Professional Services	54,550	31,500	31,600
7350 Maintenance of Equipment & Facility	1,580	3,500	3,500
7360 Insurance & Bonding	5,186	5,525	5,525
7370 Printing, Photocopy, Advertising	21,256	23,000	23,200
7390 Misc. Contractual Service	20,646	20,100	22,300
7410 Office Supplies	1,198	2,000	2,000
7420 Operating Materials	767	1,000	1,000
7440 Small Tools/Minor Equipment	27	1,000	1,000
7560 Social Service Contracts	58,038	65,000	65,000
7570 Public Service Contracts	125,344	263,000	118,000
Chip Grant 136-04-540-413-7570	-	-	-
7590 Non-City Property Improvements	139,549	10,000	7,000
7990 Program Income Expenditures	98,257	75,000	75,000
Total Operation & Maintenance	\$ 548,022	\$ 527,391	\$ 382,425
7630 Equipment Items > \$2,500 CD Replacement/Vehicle	\$ -	\$ -	\$ -
7680 Community Development Block Grant: Walnut Street Construction	100,680	160,000	160,000
Bradys Leap Hike and Bike Trail			
Kent Recreation Center Parking Lot		15,000	
Total Capital Outlay	\$ 100,680	\$ 175,000	\$ 160,000
Total	\$ 1,275,751	\$ 1,419,664	\$ 1,266,091

Department:
Community and Environment

Division:
Community Development

Account No:
001-540-401
126-
136-

Line Description	001 General	126 CDBG	136 CHIP	2022 Total
7001 Employee - Regular Salaries	\$ 511,403	\$ 6,082	\$ -	\$ 517,485
7004 Retirement (PERS)	71,740	1,007		72,747
7005 Medicare	7,430	104		7,534
7006 Health Insurance	109,800			109,800
7008 Overtime	1,000			1,000
7009 Unemployment & Workers' Comp	11,500			11,500
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 716,473	\$ 7,193	\$ -	\$ 723,666
7210 Travel & Training	\$ 700	\$ 500	\$ -	\$ 1,200
7280 Vehicle Fuel	2,100			2,100
7320 Communications/Postage	24,000			24,000
7330 Rents & Leases				-
7340 Professional Services	12,000	19,600		31,600
7350 Maintenance of Equipment & Facility	3,500			3,500
7360 Insurance & Bonding	5,525			5,525
7370 Printing, Photocopy, Advertising	22,000	1,200		23,200
7390 Misc. Contractual Service	22,200	100		22,300
7410 Office Supplies	2,000			2,000
7420 Operating Materials	1,000			1,000
7440 Small Tools/Minor Equipment	1,000			1,000
7560 Social Service Contracts	65,000			65,000
7570 Public Service Contracts		118,000		118,000
7590 Non-City Property Improvements	7,000			7,000
7992 Program Income Expenditures		25,000	50,000	75,000
7998 CDBG - CV (CARES)				
7999 COVID				
Total Operation & Maintenance	\$ 168,025	\$ 164,400	\$ 50,000	\$ 382,425
Fund 301				
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -
CD Replacement Vehicle				-
7680 Community Development Block Grants				-
Walnut Street Construction		160,000		160,000
Brady's Leap Hike and Bike Trail				-
Kent Recreation Center Parking Lot				-
Total Capital Outlay	\$ -	\$ 160,000	\$ -	\$ 160,000
Total	\$ 884,498	\$ 331,593	\$ 50,000	\$ 1,266,091

Department: Community and Environment Division: Building Fund: General et al Account No: 001-540-402
 201/202/208

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ 393,466	\$ 436,627	\$ 421,276
Operation and Maintenance	39,181	48,975	57,275
Capital Outlay	-	-	-
Total	<u>\$ 432,647</u>	<u>\$ 485,602</u>	<u>\$ 478,551</u>
Total Positions	8	8	12
Funding by Source			
General	\$ 329,360	\$ 436,126	\$ 428,865
Water	51,498	7,068	7,098
Sewer	51,789	7,068	7,098
Storm	-	35,340	35,490
Total	<u>\$ 432,647</u>	<u>\$ 485,602</u>	<u>\$ 478,551</u>

Program Description:

The Building Division is part of the Community Development Department and staff working in this 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 and zoning code regulations. The Compliance Officers also administer the City's Rental Licensing Program for single-family rental properties which operate within the City.

Program Comments:

The 2022 recommended operation and maintenance budget reflects an increase of \$8,300 or 16.95% as compared to the 2021 budget.

Department:
Community and Environment

Division:
Building

Fund:
General et al

Account No:
001-540-402
201/202/208

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 279,310	\$ 280,039	\$ 289,778
7004 Retirement (PERS)	38,939	39,314	40,678
7005 Medicare	3,944	4,074	4,215
7006 Health Insurance	66,000	106,200	79,605
7008 Overtime		750	750
7009 Unemployment & Workers' Comp	5,273	6,250	6,250
Total Personnel Services	\$ 393,466	\$ 436,627	\$ 421,276
7210 Travel & Training	\$ 880	\$ 700	\$ 700
7280 Vehicle Fuel			
7320 Communications/Postage	2,333	5,800	1,800
7340 Professional Services	26,142	27,700	40,000
7350 Maintenance of Equipment & Facility	2,743	4,500	4,500
7360 Insurance & Bonding	658	775	775
7370 Printing, Photocopy, Advertising	671	1,350	1,350
7390 Misc. Contractual Service	5,196	7,000	7,000
7410 Office Supplies	232	400	400
7420 Operating Materials	178	250	250
7440 Small Tools/Minor Equipment	148	500	500
7710 Refunds			
Total Operation & Maintenance	\$ 39,181	\$ 48,975	\$ 57,275
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 432,647	\$ 485,602	\$ 478,551

Department:
Community and Environment

Division:
Building

Fund:
General et al

Account No:
001-540-402
201-
202-
208-

Line Description	General	Water	Sewer	Storm	2022 Total
7001 Employee - Regular Salaries	\$ 253,203	\$ 5,225	\$ 5,225	\$ 26,125	\$ 289,778
7004 Retirement (PERS)	35,554	732	732	3,660	40,678
7005 Medicare	3,683	76	76	380	4,215
7006 Health Insurance	73,200	915	915	4,575	79,605
7008 Overtime	750	-	-	-	750
7009 Unemployment & Workers' Comp	5,200	150	150	750	6,250
					-
Total Personnel Services	\$ 371,590	\$ 7,098	\$ 7,098	\$ 35,490	\$ 421,276
7210 Travel & Training	\$ 700	\$ -	\$ -	\$ -	\$ 700
7280 Vehicle Fuel					-
7320 Communications/Postage	1,800				1,800
7340 Professional Services	40,000				40,000
7350 Maintenance of Equipment & Facility	4,500				4,500
7360 Insurance & Bonding	775				775
7370 Printing, Photocopy, Advertising	1,350				1,350
7390 Misc. Contractual Service	7,000				7,000
7410 Office Supplies	400				400
7420 Operating Materials	250				250
7440 Small Tools/Minor Equipment	500				500
7710 Refunds					-
Total Operation & Maintenance	\$ 57,275	\$ -	\$ -	\$ -	\$ 57,275
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 428,865	\$ 7,098	\$ 7,098	\$ 35,490	\$ 478,551

Department: Community and Environment Division: Land Banking Fund: General Account No: 001-540-404

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	7,200	7,000	8,000
Capital Outlay	-	-	-
Total	\$ <u>7,200</u>	\$ <u>7,000</u>	\$ <u>8,000</u>
Total Positions	-	-	-
Funding by Source			
General	\$ 7,200	\$ 7,000	\$ 8,000
UDAG		-	
Total	\$ <u>7,200</u>	\$ <u>7,000</u>	\$ <u>8,000</u>

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.

The City does not anticipate any land banking acquisition activities in 2022 and the budgeted funding will be used for real property taxes and maintenance costs associated with 252-266 N. Water Street properties.

Department: Community and Environment	Division: Land Banking	Fund: General	Account No: 001-540-404
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7390 Misc. Contractual Services	\$ 7,200	\$ 7,000	\$ 8,000
7730 Program Income Expenditures			
<u>Total Operation & Maintenance</u>	<u>\$ 7,200</u>	<u>\$ 7,000</u>	<u>\$ 8,000</u>
7610 Lands	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 7,200</u>	<u>\$ 7,000</u>	<u>\$ 8,000</u>

Department: Community and Environment Division: Shade Tree Fund: General Account No: 001-560-405

Line Description	2020 Actual	2021 Budget	2022 Recommend
7210 Travel & Training	\$ 325	\$ 2,000	\$ 2,000
7280 Vehicle Fuel	1,558	2,500	4,000
7320 Communication and Postage			
7350 Maintenance of Equipment & Facility		900	900
7360 Insurance & Bonding	368	475	475
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service	23,710	70,000	90,000
7420 Operating Materials		2,000	2,000
7440 Small Tools/Minor Equipment	278	1,500	1,500
<u>Total Operation & Maintenance</u>	<u>\$ 26,239</u>	<u>\$ 79,375</u>	<u>\$ 100,875</u>
7690 Shade Trees	\$ -	\$ 10,000	\$ 10,000
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<u>Total</u>	<u>\$ 26,239</u>	<u>\$ 89,375</u>	<u>\$ 110,875</u>

Department: Community and Environment Division: Urban Renewal Fund: General Account No: 001-570-406

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	66,492	60,250	60,700
Capital Outlay	-	-	-
Total	<u>\$ 66,492</u>	<u>\$ 60,250</u>	<u>\$ 60,700</u>
<hr/>			
Total Positions	-	-	-
<hr/>			
Funding by Source			
General	\$ 66,492	\$ 60,250	\$ 60,700
Total	<u>\$ 66,492</u>	<u>\$ 60,250</u>	<u>\$ 60,700</u>
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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 2022 recommended operation and maintenance budget reflects a slight increase as compared to the 2021 budget. The amount budgeted under professional services will be used as needed to continue implementation of the urban renewal plan for the downtown.

Department:	Division:	Fund:	Account No:
Community and Environment	Urban Renewal	General	001-570-406

Line Description	2020 Actual	2021 Budget	2022 Recommend
7310 Utilities	\$ -	\$ -	\$ -
7330 Rents & Leases	2,645	2,750	2,700
7340 Professional Services	63,847	57,500	58,000
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service			
<u>Total Operation & Maintenance</u>	<u>\$ 66,492</u>	<u>\$ 60,250</u>	<u>\$ 60,700</u>
7610 Land	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 66,492</u>	<u>\$ 60,250</u>	<u>\$ 60,700</u>

Department:
Community and Environment

Division:
Public Parking

Fund:
General

Account No:
001-560-407

Line Description	2020 Actual	2021 Budget	2022 Recommend
7330 Rents & Leases	\$ 6,238	\$ 6,450	\$ 35,000
7370 Printing, Photocopy, Advertising	185	650	650
7390 Misc. Contractual Services	70,453	53,550	53,550
7420 Operating Materials	1,648		
<u>Total Operation & Maintenance</u>	<u>\$ 78,524</u>	<u>\$ 60,650</u>	<u>\$ 89,200</u>
7630 Capital	\$ 49,169	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ 49,169</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 127,693</u>	<u>\$ 60,650</u>	<u>\$ 89,200</u>

Department: Community and Environment	Division: Main Street Program	Fund: General	Account No: 001-540-409
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Line Description	2020 Actual	2021 Budget	2022 Recommend
7340 Professional Services	\$ -	\$ -	\$ -
7390 Misc. Contractual Service	70,000	70,000	66,500
<u>Total Operation & Maintenance</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 66,500</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 66,500</u>

Department:	Division:	Fund:	Account No:
Economic Development	Economic Development	General	001-540-410 134-540-404

Resource Summary	2020	2021	2022
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 119,597	\$ 127,589	\$ 132,602
Operation and Maintenance	149,265	79,950	94,650
Capital Outlay	-	-	-
Total	\$ <u>268,862</u>	\$ <u>207,539</u>	\$ <u>227,252</u>

Total Positions	1	1	1
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Funding by Source			
General	\$ -	\$ 147,539	\$ 152,252
UDAG/EDA RLF		60,000	75,000
Total	\$ <u>-</u>	\$ <u>207,539</u>	\$ <u>227,252</u>

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 that provides small funding awards to entities that encourage and promote downtown events and the 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 2022 recommended operation and maintenance budget reflects no change as compared to the 2021 budget.

Department:
Economic Development

Division:
Economic Development

Fund:
General and EDA RLF

Account No:
001-540-410
134-540-404

Line Description	2020 Actual	2021 Budget	2022 Recommend
7001 Employee - Regular Salaries	\$ 88,088	\$ 93,364	\$ 97,100
7004 Retirement (PERS)	12,289	13,071	13,594
7005 Medicare	1,255	1,354	1,408
7006 Health Insurance	16,500	17,700	18,300
7009 Unemployment & Workers' Comp	1,465	2,100	2,200
<u>Total Personnel Services</u>	<u>\$ 119,597</u>	<u>\$ 127,589</u>	<u>\$ 132,602</u>
7210 Travel & Training	\$ 276	\$ 500	\$ 500
7320 Communications/Postage	572	500	500
7340 Professional Services		5,000	5,000
7350 Maint of Equip & Facility	1,580	3,500	3,500
7360 Insurance & Bonding		350	350
7370 Printing, Photocopy, Advertising	634	1,800	1,800
7390 Misc. Contractual Service	6,854	7,000	7,000
7410 Office Supplies	100	100	100
7420 Operating Materials	79	400	400
7440 Small Tools/Minor Equipment	10	500	500
134 7992 Program Income Expenditures	139,160	75,000	75,000
<u>Total Operation & Maintenance</u>	<u>\$ 149,265</u>	<u>\$ 94,650</u>	<u>\$ 94,650</u>
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total</u>	<u>\$ 268,862</u>	<u>\$ 222,239</u>	<u>\$ 227,252</u>

Department:	Division:	Fund:	Account No:
Economic Development	Econ. Develop.	General & EDA RLF	001-540-410 134-540-404

Line Description	General	Fund 134 EDA RLF	2022 Total
7001 Employee - Regular Salaries	\$ 97,100	\$ -	\$ 97,100
7004 Retirement (PERS)	13,594		13,594
7005 Medicare	1,408		1,408
7006 Health Insurance	18,300		18,300
7009 Unemployment & Workers' Comp	2,200		2,200
Total Personnel Services	\$ 132,602	\$ -	\$ 132,602
7210 Travel & Training	\$ 500	\$ -	\$ 500
7320 Communications/Postage	500		500
7340 Professional Services	5,000		5,000
7350 Maint of Equip & Facility	3,500		3,500
7360 Insurance & Bonding	350		350
7370 Printing, Photocopy, Advertising	1,800		1,800
7390 Misc. Contractual Service	7,000		7,000
7410 Office Supplies	100		100
7420 Operating Materials	400		400
7440 Small Tools/Minor Equipment	500		500
## 7992 Program Income Expenditures		75,000	75,000
Total Operation & Maintenance	\$ 19,650	\$ 75,000	\$ 94,650
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Total	\$ 152,252	\$ 75,000	\$ 227,252

Department: All Division: All Fund: ARPA Fund Account No: 138-

Resource Summary Expenditure Categories	2020 Actual	2021 Budget	2022 Recommend
Personnel Services	\$ -	\$ -	\$ 390,000
Operation and Maintenance			-
Capital Outlay			1,633,700
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,023,700</u>

Total Positions	-	-	-
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Funding by Source	2020	2021	2022
PILOTS/Note Renewal/Bonds	\$ -	\$ -	\$ 2,023,700
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,023,700</u>

Program Description:

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

Department:	Division:	Fund:	Account No:
All	All	ARPA Fund	138-

Line Description	(138) ARPA	2022 Total
7001 Employee - Regular Salaries	\$ 318,000	\$ 318,000
7004 Retirement (PERS)	51,330	51,330
7005 Medicare	14,310	14,310
7009 Unemployment & Workers' Comp	6,360	6,360
<hr/>		
Total Personnel Services	\$ 390,000	\$ 390,000
<hr/>		
7340 Professional Services	\$ -	\$ -
7360 Insurance & Bonding		-
7370 Printing, Photocopy & Advertising		-
7420 Operating Materials		-
<hr/>		
Total Operation & Maintenance	\$ -	\$ -
<hr/>		
7610 Land	\$ -	\$ -
7630 Capital Equipment>\$2500		-
		-
7680 Contract		-
WRF - Final Clarifiers Rehabilitation - Phase 2	1,550,000	1,550,000
WRF - Motor Control Center Replacements	83,700	83,700
		-
<hr/>		
Total Capital Outlay	\$ 1,633,700	\$ 1,633,700
<hr/>		
Total	\$ 1,633,700	\$ 2,023,700

Department:	Division:	Fund:	Account No:
Community Development	MPITIE	Capital 302	302-570-800

Resource Summary	2020	2021	2022
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	23,956	9,000	9,000
Capital Outlay	1,353,754	431,622	427,215
Total	<u>\$ 1,377,710</u>	<u>\$ 440,622</u>	<u>\$ 436,215</u>

Total Positions	-	-	-
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Funding by Source			
PILOTS/Note Renewal/Bonds	\$ 1,377,710	\$ 440,622	\$ 436,215
Total	<u>\$ 1,377,710</u>	<u>\$ 440,622</u>	<u>\$ 436,215</u>

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.

Department Division: Fund: 302 Account No:
 Comm Dev MPITI Capital Projects 302-570-800

Line Description	2020 Actual	2021 Budget	2022 Recommenc
7330 Rents & Leases	\$ -	\$ -	-
7340 Professional Services	5,870	9,000	9,000
7370 Printing, Photocopy, Advertising			
7420 Operating Materials			
7510 Contingency			
7540 Debt Issuance Costs	18,086		
Total Operation & Maintenance	\$ 23,956	\$ 9,000	\$ 9,000
7610 Land	\$ -	\$ -	-
7620 Buildings			
7630 Equipment Items > \$2,50			
7680 Contract			
7830 Notes Interest	25,879		
7833 LTGO Bonds Interest	207,875	216,622	212,215
7810 Notes Principa	990,000		
7813 LTGO Bonds Principa	130,000	215,000	215,000
Subtotal	\$ 1,353,754	\$ 431,622	\$ 427,215
Total	\$ 1,377,710	\$ 440,622	\$ 436,215

DEBT SERVICE & CONTINGENCY

CITY OF KENT
2022 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	\$ 9,968	\$ 2,407	\$ 10,213	\$ 62,670	\$ -	\$ -	\$ 85,258
OWDA Loan	-	310,226	50,960	-	-	-	361,186
General Obligation Bond	-	51,935	-	471,447	807,609	427,215	1,758,206
TOTAL LONG TERM DEBT	\$ 9,968	\$ 364,568	\$ 61,173	\$ 534,117	\$ 807,609	\$ 427,215	\$ 2,204,650

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.

2022 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

FUND	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 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 - 2022

<u>YEAR</u>	<u>NAME OF ISSUE</u>	<u>OUTSTANDING 1/1/2022</u>	<u>PRINCIPAL 2022</u>	<u>INTEREST 2022</u>	<u>TOTAL 2022</u>	<u>OUTSTANDING 1/1/2023</u>	<u>REVENUE SOURCE</u>	<u>FUND</u>
General Obligation Bonds								
2021	LTGO - City Hall - Estimated	\$ 9,130,000	\$ 205,000	\$ 266,447	\$ 471,447	\$ 8,925,000	Income Tax	Fund 301
2020	LTGO - Sanitary Sewer Improvements	150,000	50,000	1,935	51,935	100,000	Sewer	Fund 202
2013	LTGO-Alley 4 Improvements	900,000	60,000	33,350	93,350	840,000	PILOT	Fund 302
2013	LTGO-Downtown Prkg Improvements	3,705,000	75,000	167,900	242,900	3,630,000	PILOT	Fund 302
2020	LTGO - Alley 5 Improvements	850,000	80,000	10,965	90,965	770,000	PILOT	Fund 302
2020	LTGO - Safey Center, Series 2020	1,960,000	185,000	25,284	210,284	1,775,000	Special Income Tax	Fund 303
2014	LTGO-Safety Cntr Const., Series 2014	3,625,000	140,000	155,725	295,725	3,485,000	Special Income Tax	Fund 303
2015	LTGO-Safety Cntr Const., Series 2015	3,685,000	140,000	161,600	301,600	3,545,000	Special Income Tax	Fund 303
	Subtotal	<u>24,005,000</u>	<u>935,000</u>	<u>823,206</u>	<u>1,758,206</u>	<u>23,070,000</u>		
Other								
2001	Issue II Loan - Elm/Mae/Morris	15,175	2,335	-	2,335	12,840	Storm Water	Fund 208
2001	OWDA Loan - Kent/Ravenna	65,848	32,329	2,111	34,440	33,519	Water	Fund 201
2003	OWDA Loan - Sewer Improvements	1,010,484	275,743	34,484	310,227	734,741	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	85,633	14,881	1,638	16,519	70,752	Water/Special Assessments	Fund 201
2008	Issue II Loan - Area Q - Ph IV	19,743	2,633	-	2,633	17,110	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	72,500	5,000	-	5,000	67,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	88,904	19,757	-	19,757	69,147	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	21,654	4,812	-	4,812	16,842	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	10,830	2,407	-	2,407	8,423	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	30,942	4,420	-	4,420	26,522	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	212,500	25,000	-	25,000	187,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	98,457	12,307	-	12,307	86,150	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	48,605	5,401	-	5,401	43,204	Water	Fund 201
2021	Issue II Loan - St. Route 43 Traffic Impr	7,905	1,186	-	1,186	6,719	Income Tax	
	Subtotal	<u>1,789,180</u>	<u>408,211</u>	<u>38,233</u>	<u>446,444</u>	<u>1,380,969</u>		
	TOTAL LONG TERM DEBT	<u>\$ 25,794,180</u>	<u>\$ 1,343,211</u>	<u>\$ 861,439</u>	<u>2,204,650</u>	<u>\$ 24,450,969</u>		
	Debt Issuance Costs				125,000			
	TOTAL SHORT TERM DEBT				125,000			
	Managed Reserve Contribution				25,540			
	County Auditor Special Assessment Fees				9,000			
	TOTAL DEBT				<u>\$ 2,364,190</u>			



APPENDICES

CITY OF KENT, OHIO
2022 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND

	2022 RECOMMEND
GENERAL FUND - 001	
Community and Development - Shade Trees	\$ 10,000
 PARKS AND RECREATION - 106	
Park and Recreation Services	\$ 190,000
TOTAL	\$ 190,000
 COMMUNITY DEV BLOCK GRANT - 126	
CDBG Community Development	\$ 160,000
TOTAL	\$ 160,000
 ARPA Fund - 138	
American Rescue Plan Act	\$ 1,633,700
 FIRE AND E.M.S. - 128	
Fire Services	\$ 608,000
TOTAL	\$ 608,000
 WATER - 201	
Engineering	\$ -
Central Maintenance	65,650
Vehicle Maintenance	23,500
Service (Plant)	570,000
Capital Facilities	1,040,000
TOTAL	\$ 1,699,150
 SEWER - 202	
Engineering	\$ -
Central Maintenance	10,450
Vehicle Maintenance	23,500
Service (Plant)	170,000
Capital Facilities	1,165,000
TOTAL	\$ 1,368,950

CITY OF KENT, OHIO
2022 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND
(Continued)

		2022	RECOMMEND
SOLID WASTE - 205			
Central Maintenance	\$	31,400	
Vehicle Maintenance		5,000	
TOTAL	\$	36,400	
STORM WATER DRAINAGE - 208			
Central Maintenance	\$	161,400	
Vehicle Maintenance		5,000	
Capital Facilities		290,000	
Engineering		-	
TOTAL	\$	456,400	
CAPITAL PROJECTS - 301			
Capital Projects - Safety	\$	89,570	
Capital Projects - Service Administration		60,000	
Capital Projects - Engineering		-	
Capital Projects - Central Maintenance		491,100	
Capital Projects - Service (Capital Facilities)		4,857,000	
Capital Projects - IT		65,000	
Capital Projects - Vehicle Maintenance		83,000	
TOTAL	\$	5,645,670	
Police Facility Fund - 303	\$	699,000	
GRAND TOTAL ALL FUNDS	\$	12,507,270	
CHARTER TEST CAPITAL REQUIREMENT	\$	3,585,460	
CAPITAL RELATED TO CHARTER TEST	\$	6,956,720	**
PERCENTAGE TO MEET CHARTER TEST		28.67%	
RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT	\$	3,371,260	

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

**CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

BUDGET DIVISIONS	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 RECOMMEND
<u>CITY COUNCIL</u>				
Councilmember	9	9	9	9
Clerk of Council	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>MAYOR</u>				
Mayor/President of Council	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CITY MANAGER</u>				
City Manager	1	1	1	1
Assistant to City Manager	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>INFORMATION TECHNOLOGY</u>				
IT & Communications Manager	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>HUMAN RESOURCES</u>				
Human Resources Manager	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CIVIL SERVICE</u>				
Civil Service Coordinator (part-time)	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>LAW</u>				
Director of Law	1	1	1	1
Asst Law Dir/Prosecutor (part-time)	1	1	1	1
Asst Law Director (part-time)	1	1	1	1
Secretary to Dir. of Law	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE ADMINISTRATION</u>				
Director of Budget and Finance	1	1	1	1
Controller	1	1	1	1
Collections Coordinator	0	1	1	1
Payroll Administrator	1	1	1	1
Account Clerk	5	5	5	5
	<u>8</u>	<u>9</u>	<u>9</u>	<u>9</u>
<u>INCOME TAX ADMINISTRATION</u>				
Income Tax Auditor	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 RECOMMEND
<u>SERVICE ADMINISTRATION</u>				
Director of Public Service	1	1	1	1
Administrative Assistant to Director of Public Service	1	1	1	1
Construction Clerk	1	1	1	1
Engineering Aide I (full-time starting in 2018)	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>ENGINEERING</u>				
Deputy Service Director/ Superintendent of Engineering	1	1	1	1
Senior Engineer	3	3	3	3
Engineering Technician	2	2	2	2
Engineering Aide II	1	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<u>POLICE SERVICES</u>				
Police Chief	1	1	1	1
Police Captain	2	2	2	2
Lieutenant	5	5	5	5
Technical Sergeant	4	4	4	4
Police Officer	28	28	28	28
Administrative Assistant to Chief	1	1	1	1
Secretary to Police Department	1	1	1	1
	<u>42</u>	<u>42</u>	<u>42</u>	<u>42</u>
<u>RECORDS AND COMMUNICATIONS</u>				
Coordinator - Dispatchers	1	1	1	1
Clerk-Dispatcher	11	11	11	11
Records Clerk	1	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<u>JUVENILE SERVICES</u>				
Juvenile Counselor	1	1	1	1
Police Officer	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>				
Compliance Officer	2	2	2	2
Detention Officer (part-time)	6	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 RECOMMEND
<u>FIRE SERVICES</u>				
Fire Chief	1	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter	27	27	27	27
Firefighter - Paid on Call	3	3	3	3
Fire Services Specialist	1	1	1	1
	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>
<u>COMMUNITY SERVICES - FIRE</u>				
Fire Lieutenant	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>CENTRAL MAINTENANCE</u>				
Laborer	4	4	4	4
Utilities Manager	1	1	1	1
Chief Operator	3	3	3	3
Repair Operator	3	4	4	4
Service Technician/Gardener	1	1	1	1
Service Worker	8	7	7	7
Maintenance Worker/Carpenter	1	1	1	1
Facilities Manager	1	1	1	1
Account Clerk	1	1	1	1
Equipment Technician	1	1	1	1
	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>
<u>VEHICLE MAINTENANCE</u>				
Master Mechanic	1	1	1	1
Mechanic	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>WATER TREATMENT PLANT</u>				
Water Plant Manager	1	1	1	1
Water Laboratory Technician	1	1	1	1
Plant Mechanic	1	1	1	1
Water Plant Chief Operator	1	1	1	1
Water Plant Operator	5	5	5	6
Laborer (General Maintenance)	1	1	1	0
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>WATER RECLAMATION FACILITY</u>				
Water Reclamation Plant Mgr.	1	1	1	1
Plant Mechanic	1	1	1	1
Water Reclamation Plant Operator	7	7	7	7
Chemist	1	1	1	1
Laboratory Technician	1	1	1	1
Environmental Technician	1	1	1	1
Chief Operator	1	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 RECOMMEND
<u>HEALTH</u>				
Health Commissioner	1	1	1	1
Chief Sanitarian	1	1	1	1
Public Health Sanitarian	2	2	2	2
Admin. Asst. to Health Commissioner	1	1	1	1
Secretary	1	1	1	1
Accreditation Coordinator	1	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<u>PARKS AND RECREATION</u>				
Director - Parks and Recreation	1	1	1	1
Supervisor - Recreation	1	1	1	0
Supervisor - Parks	1	1	1	1
Marketing & Special Events Coordinator	0	0	0	1
Sports Activities Coordinator	0	0	0	1
Account Clerk	1	1	1	1
Parks Maintenance Laborer F/T	2	2	2	2
Senior Parks Crew Leader	1	1	1	1
Seasonal	4	4	4	4
Part-time*	41	41	41	0
	<u>52</u>	<u>52</u>	<u>52</u>	<u>12</u>
<u>KYBS</u>				
KYBS Coordinator-Part Time*	5	5	5	0
	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
<u>K-6 CHILD CARE</u>				
Recreation Specialist	1	1	1	1
Part-time*	16	16	16	0
	<u>17</u>	<u>17</u>	<u>17</u>	<u>1</u>
*All part-time Parks & Recreation, KABC, and K-6 Child Care positions allocated to not exceed \$210,000.00 in gross wages for 2022.				
<u>COMMUNITY DEVELOPMENT</u>				
Director of Community Development	1	1	1	1
Administrative Assistant to Director of Community Development	1	1	1	1
Grants & Neighborhood Programs Coordinator	1	1	1	1
Development Planner	1	1	1	1
Development Engineer	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<u>BUILDING</u>				
Building Services Supervisor	1	1	1	1
Specialized Inspectors (part-time)	8	8	8	8
Code Enforcement Officer (full-time)	2	2	2	2
Construction Clerk	1	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>

CITY OF KENT, OHIO
2022 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 RECOMMEND
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Director	1	1	1	1
	<hr/> 1 <hr/>	<hr/> 1 <hr/>	<hr/> 1 <hr/>	<hr/> 1 <hr/>
TOTAL ALL DEPARTMENTS	297	298	298	237
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Full-time	201	202	202	203
Part-time	96	96	96	34

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	\$	2,455,588	As of October 31, 2021
		\$	2,455,588	Held in City Investment Portfolio

