

TO: Dave Ruller
FROM: Angela Manley, Parks and Recreation Director
DATE: August 26, 2022
RE: Kent Parks and Recreation Donation

The Kent Parks & Recreation Department has received the following donation to be used for the Kent Parks and Recreation Youth Tackle Football and Cheer program:

Adam Hamilton Memorial Academic & Athletic Scholarship Fund - \$5,000.00

The check has been forwarded to Budget and Finance and will be held until Council formally accepts the donation. Please request the necessary authorization from City Council to accept this donation and to allow Budget & Finance to appropriate the same amount to this account number (106-03-53-305-7420) in the Parks & Recreation Fund. Your attention to this matter is greatly appreciated!

CC:
Budget & Finance
Amy Wilkens, Clerk of Council
Kent Parks & Recreation Board

HOMECOMING KICKOFF

Friday, September 30, 2022 -
7:30pm to 8:30pm


Hometown Bank Plaza

Campus: Kent


Join us for music, fun and fireworks as we kickoff Homecoming Weekend! Meet the 2022 Kent Campus Homecoming Court, Kent State Director of Athletics Randale L. Richmond and Kent State President Todd Diacon. Free Homecoming T-shirt giveaway while supplies last.

+ ADD TO MY CALENDAR

SHARE

 ([http://www.facebook.com/sharer.php?](http://www.facebook.com/sharer.php?u=http://www.kent.edu/node/event/homecoming-kickoff)

[u=http://www.kent.edu/node/event/homecoming-kickoff](http://www.kent.edu/node/event/homecoming-kickoff))

 (<http://twitter.com/share?url=http://www.kent.edu/node/event/homecoming-kickoff>)

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[mini=true&url=http://www.kent.edu/node/event/homecoming-kickoff](http://www.kent.edu/node/event/homecoming-kickoff))

 ([mailto:?subject=Homecoming Kickoff - Kent State](mailto:?subject=Homecoming Kickoff - Kent State University&body=http://www.kent.edu/node/event/homecoming-kickoff)

[University&body=http://www.kent.edu/node/event/homecoming-kickoff](http://www.kent.edu/node/event/homecoming-kickoff))

**City of Kent
Income Tax Division**

**August 31, 2022
Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)**

Monthly Cash Basis Receipts

Total receipts for the month of August, 2022	\$ 1,138,884
Total receipts for the month of August, 2021	\$ 1,099,319 *
Total receipts for the month of August, 2020	\$ 1,380,013 *
Total receipts for the month of August, 2019	\$ 1,048,472 *

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through August 31, 2022	\$ 10,941,040	73.70%
Total receipts January 1 through August 31, 2021	\$ 9,892,466 *	71.80%
Total receipts January 1 through August 31, 2020	\$ 9,910,818 *	66.76%
Total receipts January 1 through August 31, 2019	\$ 10,180,727 *	70.70%

Year-to-date Receipts Through August 31, 2022 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2022	\$ 14,844,444	\$ 14,844,444	\$ 10,941,040	73.70%	26.30%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2012	\$ 11,559,304	7.22%	* - Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2013	12,794,029	10.68%	
2014	12,733,226	-0.48%	
2015	14,579,500	14.50%	
2016	14,192,888	-2.65%	
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	

Submitted by



, Director of Budget and Finance

2022 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended August 31, 2022

Monthly Cash Basis Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 1,279,211	\$ 1,050,773	\$ 1,388,381	\$ 337,608	32.13%
February	1,308,836	1,274,642	1,337,345	62,703	4.92%
March	1,203,180	969,852	1,133,750	163,898	16.90%
April	1,188,622	1,165,005	1,389,808	224,803	19.30%
May	1,322,143	1,500,712	1,616,141	115,430	7.69%
June	1,055,625	1,483,710	1,481,074	(2,636)	-0.18%
July	1,173,187	1,348,453	1,455,656	107,203	7.95%
August	1,380,013	1,099,319	1,138,884	39,566	3.60%
September	1,288,708	1,252,593	-		
October	1,101,184	1,220,898	-		
November	1,126,648	1,311,931	-		
December	1,164,709	1,252,012	-		
Totals	\$ 14,592,066	\$ 14,929,900	\$ 10,941,040	\$ 1,048,574	

Year-to-Date Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 1,279,211	\$ 1,050,773	\$ 1,388,381	\$ 337,608	32.13%
February	2,588,047	2,325,415	2,725,726	400,311	17.21%
March	3,791,228	3,295,267	3,859,476	564,209	17.12%
April	4,979,850	4,460,272	5,249,284	789,012	17.69%
May	6,301,993	5,960,984	6,865,425	904,441	15.17%
June	7,357,618	7,444,694	8,346,499	901,805	12.11%
July	8,530,805	8,793,147	9,802,156	1,009,009	11.47%
August	9,910,818	9,892,466	10,941,040	1,048,574	10.60%
September	11,199,525	11,145,059			
October	12,300,709	12,365,957			
November	13,427,357	13,677,888			
December	14,592,066	14,929,900			
Totals	\$ 14,592,066	\$ 14,929,900			

2022 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended August 31, 2022

Monthly Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 449,516	\$ 423,565	\$ 447,488	\$ 23,923	5.65%
February	453,874	356,633	377,930	21,297	5.97%
March	443,892	389,676	414,055	24,378	6.26%
April	443,272	426,355	411,929	(14,426)	-3.38%
May	437,024	391,324	409,234	17,910	4.58%
June	422,147	380,512	398,782	18,270	4.80%
July	393,430	389,573	372,753	(16,820)	-4.32%
August	524,200	426,169	412,061	(14,108)	-3.31%
September	356,301	347,881	-		
October	404,529	437,537	-		
November	420,605	424,833	-		
December	410,545	419,356	-		
Totals	\$ 5,159,334	\$ 4,813,413	\$ 3,244,231	\$ 60,425	

Year-to-Date Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 449,516	\$ 423,565	\$ 447,488	\$ 23,923	5.65%
February	903,390	780,198	825,418	45,220	5.80%
March	1,347,282	1,169,874	1,239,472	69,598	5.95%
April	1,790,555	1,596,229	1,651,401	55,173	3.46%
May	2,227,579	1,987,553	2,060,635	73,082	3.68%
June	2,649,726	2,368,064	2,459,417	91,352	3.86%
July	3,043,155	2,757,637	2,832,170	74,533	2.70%
August	3,567,355	3,183,806	3,244,231	60,425	1.90%
September	3,923,656	3,531,687			
October	4,328,185	3,969,224			
November	4,748,789	4,394,057			
December	5,159,334	4,813,413			
Totals	\$ 5,159,334	\$ 4,813,413			

2022 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2012	\$ 4,373,568	2.72%
2013	4,585,623	4.85%
2014	4,707,945	2.67%
2015	4,910,519	4.30%
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%

2022 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended August 31, 2022

Monthly Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 159,901	\$ 131,347	\$ 173,548	\$ 42,201	32.13%
February	163,604	159,330	167,168	7,838	4.92%
March	150,398	121,232	141,719	20,487	16.90%
April	148,578	145,626	173,726	28,100	19.30%
May	165,268	187,589	202,018	14,429	7.69%
June	131,953	185,464	185,134	(329)	-0.18%
July	146,648	168,557	181,957	13,400	7.95%
August	172,502	137,415	142,361	4,946	3.60%
September	161,088	156,574	-		
October	137,648	152,612	-		
November	140,831	163,991	-		
December	145,589	156,501	-		
Totals	\$ 1,824,008	\$ 1,866,237	\$ 1,367,630	\$ 131,072	

Year-to-Date Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 159,901	\$ 131,347	\$ 173,548	\$ 42,201	32.13%
February	323,506	290,677	340,716	50,039	17.21%
March	473,903	411,908	482,435	70,526	17.12%
April	622,481	557,534	656,161	98,626	17.69%
May	787,749	745,123	858,178	113,055	15.17%
June	919,702	930,587	1,043,312	112,726	12.11%
July	1,066,351	1,099,143	1,225,269	126,126	11.47%
August	1,238,852	1,236,558	1,367,630	131,072	10.60%
September	1,399,941	1,393,132			
October	1,537,589	1,545,745			
November	1,678,420	1,709,736			
December	1,824,008	1,866,237			
Totals	\$ 1,824,008	\$ 1,866,237			

2022 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended August 31, 2022

Monthly Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 1,439,113	\$ 1,182,119	\$ 1,561,928	\$ 379,809	32.13%
February	1,472,440	1,433,972	1,504,514	70,541	4.92%
March	1,353,578	1,091,084	1,275,469	184,385	16.90%
April	1,337,200	1,310,631	1,563,534	252,903	19.30%
May	1,487,411	1,688,301	1,818,159	129,858	7.69%
June	1,187,578	1,669,174	1,666,208	(2,965)	-0.18%
July	1,319,835	1,517,010	1,637,613	120,604	7.95%
August	1,552,514	1,236,734	1,281,245	44,511	3.60%
September	1,449,796	1,409,167	-		
October	1,238,832	1,373,511	-		
November	1,267,479	1,475,922	-		
December	1,310,298	1,408,513	-		
Totals	\$ 16,416,075	\$ 16,796,137	\$ 12,308,670	\$ 1,179,646	

Year-to-Date Receipts				Comparisons	
Month	Restated 2020	2021	2022	Amount	Percent Change
January	\$ 1,439,113	\$ 1,182,119	\$ 1,561,928	\$ 379,809	32.13%
February	2,911,553	2,616,092	3,066,442	450,350	17.21%
March	4,265,131	3,707,175	4,341,911	634,735	17.12%
April	5,602,332	5,017,806	5,905,445	887,638	17.69%
May	7,089,743	6,706,107	7,723,604	1,017,497	15.17%
June	8,277,320	8,375,281	9,389,812	1,014,531	12.11%
July	9,597,155	9,892,291	11,027,425	1,135,135	11.47%
August	11,149,670	11,129,024	12,308,670	1,179,646	10.60%
September	12,599,466	12,538,191			
October	13,838,298	13,911,702			
November	15,105,777	15,387,624			
December	16,416,075	16,796,137			
Totals	\$ 16,416,075	\$ 16,796,137			

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2022 with change from 2021 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,281,803.30	\$ 234,412.09	22.38%	\$ 125,788.27	\$ 70,735.46	128.49%	\$ 121,042.96	\$ 69,325.54	134.05%	\$ 1,528,634.53	\$ 374,473.09	32.45%
Feb	1,232,196.91	53,193.54	4.51%	127,943.20	(21,623.62)	-14.46%	75,732.76	15,848.09	26.46%	1,435,872.87	47,418.01	3.42%
March	1,168,725.05	118,538.09	11.29%	58,292.66	5,862.01	11.18%	13,867.23	59,978.91	-130.07%	1,240,884.94	184,379.01	17.45%
April	1,186,612.25	150,242.78	14.50%	135,213.21	(5,811.31)	-4.12%	199,780.97	108,685.64	119.31%	1,521,606.43	253,117.11	19.95%
May	1,175,856.17	(110,616.57)	-8.60%	346,859.07	147,851.32	74.29%	263,112.24	88,304.11	50.51%	1,785,827.48	125,538.86	7.56%
June	1,243,815.17	106,274.00	9.34%	121,485.87	(154,564.94)	-55.99%	170,972.54	3,732.57	2.23%	1,536,273.58	(44,558.37)	-2.82%
July	1,282,659.12	203,324.58	18.84%	192,129.23	(75,176.44)	-28.12%	134,565.89	(8,658.66)	-6.05%	1,609,354.24	119,489.48	8.02%
August	1,090,694.93	13,255.50	1.23%	96,590.24	(924.05)	-0.95%	48,972.22	29,573.20	152.45%	1,236,257.39	41,904.65	3.51%
Sept			0.00%			0.00%			0.00%	-		0.00%
Oct			0.00%			0.00%			0.00%	-		0.00%
Nov			0.00%			0.00%			0.00%	-		0.00%
Dec			0.00%			0.00%			0.00%	-		0.00%
	<u>\$ 9,662,362.90</u>	<u>\$ 768,624.01</u>	<u>5.69%</u>	<u>\$ 1,204,301.75</u>	<u>\$ (33,651.57)</u>	<u>-1.91%</u>	<u>\$ 1,028,046.81</u>	<u>\$ 366,789.40</u>	<u>37.76%</u>	<u>\$ 11,894,711.46</u>	<u>\$ 1,101,761.84</u>	<u>6.78%</u>
										Check	<u>\$ 11,894,711.46</u>	<u>\$ 1,101,761.84</u>

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2021 with change from 2020 - Cash Basis

Calendar Month	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,047,391.21	\$ (163,677.07)	-13.52%	\$ 55,052.81	\$ (10,630.05)	-16.18%	\$ 51,717.42	\$ (83,002.91)	-61.61%	\$ 1,154,161.44	\$ (257,310.03)	-18.23%
Feb	1,179,003.37	(68,297.44)	-5.48%	149,566.82	26,655.25	21.69%	59,884.67	30,358.15	102.82%	1,388,454.86	(11,284.04)	-0.81%
March	1,050,186.96	(152,131.53)	-12.65%	52,430.65	(38,954.46)	-42.63%	(46,111.68)	(77,939.82)	-244.88%	1,056,505.93	(269,025.81)	-20.30%
April	1,036,369.47	(26,012.30)	-2.45%	141,024.52	6,829.65	5.09%	91,095.33	(23,284.13)	-20.36%	1,268,489.32	(42,466.78)	-3.24%
May	1,286,472.74	87,103.22	7.26%	199,007.75	34,980.38	21.33%	174,808.13	93,313.34	114.50%	1,660,288.62	215,396.94	14.91%
June	1,137,541.17	82,531.11	7.82%	276,050.81	191,360.68	225.95%	167,239.97	155,056.99	1272.73%	1,580,831.95	428,948.78	37.24%
July	1,079,334.54	13,683.45	1.28%	267,305.67	160,124.88	149.40%	143,224.55	22,981.59	19.11%	1,489,864.76	196,789.92	15.22%
August	1,077,439.43	36,336.26	3.49%	97,514.29	(187,450.21)	-65.78%	19,399.02	(175,358.09)	-90.04%	1,194,352.74	(326,472.04)	-21.47%
Sept	1,239,125.07	33,386.31	2.77%	111,325.74	20,006.61	21.91%	14,232.33	(31,834.22)	-69.10%	1,364,683.14	21,558.70	1.61%
Oct	973,397.37	29,040.98	3.08%	178,830.03	21,394.90	13.59%	181,609.73	85,016.77	88.02%	1,333,837.13	135,452.65	11.30%
Nov	1,216,684.60	179,985.85	17.36%	145,652.26	44,301.95	43.71%	78,576.32	(12,209.93)	-13.45%	1,440,913.18	212,077.87	17.26%
Dec	1,189,566.91	(1,992.03)	-0.17%	87,857.83	53,747.78	157.57%	35,649.80	(1,874.93)	-5.00%	1,313,074.54	49,880.82	3.95%
	<u>\$ 13,512,512.84</u>	<u>\$ 49,956.81</u>	<u>0.37%</u>	<u>\$ 1,761,619.18</u>	<u>\$ 322,367.36</u>	<u>22.40%</u>	<u>\$ 971,325.59</u>	<u>\$ (18,777.19)</u>	<u>-1.90%</u>	<u>\$ 16,245,457.61</u>	<u>\$ 353,546.98</u>	<u>2.22%</u>
										Check	<u>\$ 16,245,457.61</u>	<u>\$ 353,546.98</u>