

# 2009 Budget Presentation Attachments

1. Year to Date Income Tax Receipts Report
2. Finance Director Summary Information Pages

The attached information items will be reviewed by the Finance Director during the budget presentation.

**City of Kent  
Income Tax Division**

**October 31, 2008**

***Income Tax Receipts Comparisons***

**Monthly Receipts**

Total receipts for the month of October, 2008	\$985,670
Total receipts for the month of October, 2007	\$1,036,336
Total receipts for the month of October, 2006	\$1,060,706

**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 October 31, 2008	\$9,072,599	
Total receipts January 1 through October 31, 2007	\$8,960,110	84.05%
Total receipts January 1 through October 31, 2006	\$8,687,294	84.22%

**Year-to-date Receipts Through October 31, 2008 - Budget vs. Actual**

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2008	\$ 10,650,000	\$ 9,072,599	85.19%	14.81%

**Comparisons of Total Annual Receipts for Previous Five Years**

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change From Prior Year</u>
2003	\$ 9,858,755	0.80%
2004	\$ 9,725,496	-1.35%
2005	\$ 10,305,381	5.96%
2006	\$ 10,315,429	0.10%
2007	\$ 10,660,344	3.34%

Submitted by , Director of Budget and Finance

**2008 CITY OF KENT, OHIO**  
**Comparison of Income Tax Receipts**  
**for Month Ended October 31, 2008**

<b>Monthly Receipts</b>				<b>Comparisons</b>	
<b>Month</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Amount</b>	<b>Percent Change</b>
January	\$ 996,745	\$ 987,236	\$ 1,014,300	\$ 27,064	2.74%
February	715,709	768,642	816,920	48,278	6.28%
March	716,118	757,546	877,824	120,278	15.88%
April	1,340,831	1,346,584	1,239,907	(106,677)	-7.92%
May	737,775	723,424	773,184	49,760	6.88%
June	769,621	801,943	852,034	50,091	6.25%
July	902,983	969,423	925,191	(44,232)	-4.56%
August	720,086	778,963	757,512	(21,451)	-2.75%
September	726,720	790,013	830,057	40,044	5.07%
October	1,060,706	1,036,336	985,670	(50,666)	-4.89%
November	747,652	774,843			
December	880,483	925,391			
Totals	\$ 10,315,429	\$ 10,660,344	\$ 9,072,599		

<b>Year-to-Date Receipts</b>				<b>Comparisons</b>	
<b>Month</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Amount</b>	<b>Percent Change</b>
January	\$ 996,745	\$ 987,236	1,014,300	\$ 27,064	2.74%
February	1,712,454	1,755,878	1,831,220	75,342	4.29%
March	2,428,572	2,513,424	2,709,044	195,620	7.78%
April	3,769,403	3,860,008	3,948,951	88,943	2.30%
May	4,507,178	4,583,432	4,722,135	138,703	3.03%
June	5,276,799	5,385,375	5,574,169	188,794	3.51%
July	6,179,782	6,354,798	6,499,360	144,563	2.27%
August	6,899,867	7,133,761	7,256,872	123,112	1.73%
September	7,626,587	7,923,774	8,086,929	163,156	2.06%
October	8,687,294	8,960,110	9,072,599	112,490	1.26%
November	9,434,946	9,734,953			
December	10,315,429	10,660,344			
Totals	\$ 10,315,429	\$ 10,660,344			

**2008 CITY OF KENT, OHIO**  
**Comparison of Income Tax Receipts from Kent State University**  
**for Month Ended October 31, 2008**

<b>Monthly Receipts</b>				<b>Comparisons</b>	
<b>Month</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Amount</b>	<b>Percent Change</b>
January	\$ 302,309	\$ 314,973	\$ 328,155	\$ 13,182	4.19%
February	280,053	286,113	304,739	18,626	6.51%
March	294,956	307,993	359,268	51,275	16.65%
April	323,523	342,472	324,465	(18,007)	-5.26%
May	291,294	308,937	321,356	12,419	4.02%
June	293,407	304,326	321,029	16,703	5.49%
July	230,064	281,361	304,549	23,188	8.24%
August	285,544	302,157	320,946	18,789	6.22%
September	270,481	282,966	306,590	23,624	8.35%
October	342,903	321,719	341,832	20,113	6.25%
November	314,109	326,890			
December	313,437	328,024			
Totals	\$ 3,542,080	\$ 3,707,931	\$ 3,232,929		

<b>Year-to-Date Receipts</b>				<b>Comparisons</b>	
<b>Month</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Amount</b>	<b>Percent Change</b>
January	\$ 302,309	\$ 314,973	\$ 328,155	\$ 13,182	4.19%
February	582,362	601,086	632,894	31,808	5.29%
March	877,318	909,079	992,162	83,083	9.14%
April	1,200,841	1,251,551	1,316,627	65,076	5.20%
May	1,492,135	1,560,488	1,637,983	77,495	4.97%
June	1,785,542	1,864,814	1,959,012	94,198	5.05%
July	2,015,606	2,146,175	2,263,561	117,386	5.47%
August	2,301,150	2,448,332	2,584,507	136,175	5.56%
September	2,571,631	2,731,298	2,891,097	159,799	5.85%
October	2,914,534	3,053,017	3,232,929	179,912	5.89%
November	3,228,643	3,379,907			
December	3,542,080	3,707,931			
Totals	\$ 3,542,080	\$ 3,707,931			

**2008 CITY OF KENT, OHIO**  
**Comparison of Income Tax Receipts from Kent State University**  
**for Month Ended October 31, 2008**

**Comparisons of Total Annual Receipts for Previous Five Years**

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change</u>
2003	\$ 3,288,771	3.07%
2004	\$ 3,371,065	2.50%
2005	\$ 3,452,767	2.42%
2006	\$ 3,542,080	2.59%
2007	\$ 3,707,931	4.68%

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Cash Basis)  
 General Fund, Street Construction, Maintenance and Repair Fund, Income Tax Fund, Income Tax Safety Fund,  
 Fire and E.M.S. Fund and Capital Projects Fund

	2008	2008 **	Cash	Cash as
	Original	Revised	Basis	Percentage
	Budget	Budget	10/31/2008	of Revised
				Budget
<b>Revenues</b>				
Property and other taxes	\$ 1,696,312	1,696,312	1,582,586	93.30%
Income Taxes	10,650,000	10,650,000	9,072,599	85.19%
JEDD Taxes	325,000	325,000	149,705	46.06%
Fees, licenses and permits	106,900	106,900	88,793	83.06%
Intergovernmental	2,684,368	2,684,368	2,349,492	87.52%
Estate Taxes	250,000	250,000	186,395	74.56%
Grants	150,000	150,000	45,586	30.39%
Charges for services	1,061,000	1,061,000	1,061,513	100.05%
Fines and forfeits	231,400	231,400	189,097	81.72%
Special assessments	79,000	79,000	114,332	144.72%
Interest	905,000	905,000	742,213	82.01%
Miscellaneous	75,000	75,000	270,400	360.53%
<b>Total revenues</b>	<b>18,213,980</b>	<b>18,213,980</b>	<b>15,852,711</b>	<b>87.04%</b>
<b>Expenditures</b>				
Current				
Security of persons and property	9,347,794	9,349,994	7,839,075	83.84%
Public health and welfare	507,289	507,289	439,808	86.70%
Leisure time activities	-	-	-	
Community development	1,369,255	2,839,255	2,506,552	88.28%
Transportation	1,557,416	1,579,416	1,250,404	79.17%
General government	3,208,160	3,208,160	2,332,762	72.71%
<b>Total expenditures</b>	<b>15,989,914</b>	<b>17,484,114</b>	<b>14,368,601</b>	<b>82.18%</b>
<b>Excess of revenues over expenditures</b>	<b>2,224,066</b>	<b>729,866</b>	<b>1,484,110</b>	
<b>Other financing sources (uses)</b>				
Proceeds from sale of assets	5,000	5,000	2,541	
Proceeds from sale of notes/bonds	3,225,000	3,225,000	3,218,942	
Debt service and issuance costs	(3,854,797)	(3,854,797)	(3,855,090)	
Capital grants	1,500,000	1,500,000	659,805	43.99%
Managed Reserve Contribution	(105,000)	(105,000)	(10,830)	
Advance/Transfer to other funds (net)	175,000	175,000	-	
<b>Net other financing sources (uses)</b>	<b>945,203</b>	<b>945,203</b>	<b>15,368</b>	
<b>Available for Capital Outlay</b>	<b>3,169,269</b>	<b>1,675,069</b>	<b>1,499,478</b>	
Capital outlays	3,379,000	4,973,000	3,236,032	65.07%
<b>Revenues/Sources minus Expenditures/Uses</b>	<b>(209,731)</b>	<b>(3,297,931)</b>	<b>(1,736,554)</b>	
<b>Recovery of prior year encumbrances</b>	<b>-</b>	<b>-</b>		
<b>Fund balance - January 1</b>	<b>12,724,943</b>	<b>12,724,943</b>		
<b>Fund balance - December 31</b>	<b>12,515,212</b>	<b>9,427,012</b>		

\*\* Revised Budget includes Appropriation Amendments through Sept. 30, 2008

General Government - Personnel				
	2006	2007	2008	2009
Council	150,889	152,991	155,034	157,371
Mayor	7,735	7,719	7,721	7,721
Comm Support	0	0	0	0
City Manager	212,801	220,036	225,459	233,782
Hum Resource	90,716	92,892	95,172	98,888
Civil Serv	64,283	63,247	64,648	74,790
Law	264,914	280,160	286,932	301,117
Fin	627,472	644,816	660,436	681,372
Inc Tax	196,030	202,371	207,399	65,095
Service	230,392	237,556	243,276	250,856
Eng	658,517	679,702	696,782	687,113
Rental Units	0	0	0	0
Misc	0	0	0	0
	2,503,749	2,581,490	2,642,859	2,558,105

-142,304 Inc. Tax

Remaining Items 2.18%

-3.21% -84,754

General Government - Operating				
	2006	2007	2008	2009
Council	25,250	19,150	19,150	19,100
Mayor	2,000	2,000	2,000	2,000
Comm Support	51,500	51,000	55,000	55,000
City Manager	55,200	54,900	54,900	54,900
Hum Resource	16,350	16,350	17,350	17,750
Civil Serv	20,600	20,600	24,800	24,100
Law	116,700	116,700	116,700	116,700
Fin	190,000	183,500	185,800	221,300
Inc Tax	238,800	226,300	222,150	448,100
Service	373,000	433,000	434,300	434,300
Eng	126,500	121,000	122,500	124,800
Rental Units	10,800	10,800	18,300	47,600
Misc	266,440	271,500	286,000	295,500
	1,493,140	1,526,800	1,558,950	1,861,150
	3,996,889	4,108,290	4,201,809	4,419,255
Capital	41,800	6,800	50,000	14,000
	4,038,689	4,115,090	4,251,809	4,433,255

225,950 RITA

20,000 UB Software/Hardware

29,300 Rental Units

275,250

Remaining Items 1.73%

26,950

19.38% 302,200

Safety - Personnel

	2006	2007	2008	2009	
Safety Director	110,415	116,146	119,119	122,858	
Police Services	3,602,007	3,711,578	3,789,962	3,901,801	
Records & comm	739,086	767,363	777,142	805,016	
Juvenile	315,467	332,395	340,079	350,482	
Support	157,626	163,543	167,581	172,782	
Trust Funds	0	0	0	0	
Pol Pension	118,000	108,000	125,000	125,000	
Fire Serv	3,151,512	3,193,613	3,316,799	3,326,873	
Fire Comm Serv	176,457	184,898	192,604	202,713	
Tech Rescue	19,885	20,449	20,411	22,336	
Hazmat	9,942	10,260	10,870	10,866	
Confined Space	4,244	4,356	4,227	4,226	
Fire Pension	118,000	108,000	125,000	125,000	
	8,522,641	8,720,601	8,988,794	9,169,953	2.02%
					181,159
					231,159
					2.57%

-50,000 Fire Services - Error

Remaining Items 231,159

231,159

Safety - Operating

	2006	2007	2008	2009	
Safety Director	28,000	23,000	31,600	29,750	
Police Services	331,300	332,300	360,100	377,900	
Records & comm	134,100	124,400	125,900	130,000	
Juvenile	35,500	33,900	33,700	33,600	
Support	26,960	26,200	26,300	28,600	
Trust Funds	91,000	39,000	42,000	44,000	
Pol Pension	0	0	0	0	
Fire Serv	314,500	313,500	326,100	352,600	
Fire Comm Serv	7,800	6,850	6,850	7,450	
Tech Rescue	9,400	8,850	12,450	12,450	
Hazmat	6,100	6,500	6,100	6,100	
Confined Space	15,900	7,250	7,200	7,400	
Fire Pension	0	0	0	0	
Wireless 911	0	0	25,000	25,000	
	1,000,560	921,750	1,003,300	1,054,850	5.14%
					51,550
					17,750
					1.77%

12,100 Pol - Physicals  
21,700 Fuel  
33,800

Capital

	360,000	539,000	633,800	5,316,000	
	9,883,201	10,181,351	10,625,894	15,540,803	5,359,452



Transportation - Personnel	2006	2007	2008	2009
Cent Maint	1,586,214	1,641,120	1,671,403	1,726,835
State Highway	0	0	0	0
Vehicle Maint	296,272	307,316	314,070	326,453
Cap Projects	0	0	0	0
	1,882,486	1,948,436	1,985,473	2,053,288
			3.42%	67,815

Transportation - Operations	2006	2007	2008	2009
Cent Maint	662,500	662,500	760,000	778,500
State Highway	60,000	60,000	60,000	60,000
Vehicle Maint	155,000	155,000	162,000	203,200
Cap Projects	0	0	0	0
	877,500	877,500	982,000	1,041,700
			6.08%	59,700

Capital	2006	2007	2008	2009
	2,016,666	2,811,000	2,796,000	3,083,000
	4,776,652	5,636,936	5,763,473	6,177,988

CM - Hot Mix Asphalt

CM - Hot Mix Asphalt	2006	2007	2008	2009
VM - Fuel	20,500	40,000	60,500	-800
				-0.09%

Utilities - Personnel	2006	2007	2008	2009
Water Plant	740,860	771,996	775,768	797,754
Water Rec. Plant	731,367	747,484	755,917	782,975
Solid Waste	0	0	0	0
Refunds	0	0	0	0
Capital	0	0	0	0
	1,472,227	1,519,480	1,531,685	1,580,729
			3.20%	49,044

Utilities - Operations	2006	2007	2008	2009
Water Plant	516,300	541,300	548,500	607,000
Water Rec. Plant	623,050	623,050	619,350	667,150
Refunds	73,000	62,000	62,000	54,000
Solid Waste	378,300	378,300	393,300	413,300
Storm Water	20,000	20,000	20,000	20,000
	1,610,650	1,624,650	1,643,150	1,761,450
			7.20%	118,300
				84,000 Utilities
				17,000 Sludge Disposal
				101,000
				17,300 1.05%

Capital	2,912,334	2,361,000	2,966,000	1,332,000
---------	-----------	-----------	-----------	-----------

	5,995,211	5,505,130	6,140,835	4,674,179
--	-----------	-----------	-----------	-----------

Health - Personnel	2006	2007	2008	2009	
Health	634,219	657,935	677,525	692,202	
	634,219	657,935	677,525	692,202	2.17%
					14,677
Health - Operations	2006	2007	2008	2009	
Health	188,800	188,600	200,300	204,300	
	188,800	188,600	200,300	204,300	2.00%
					4,000
Capital	3,000	28,000	0	3,000	
	826,019	874,535	877,825	899,502	

REcreation - Personnel				
	2006	2007	2008	2009
Recreation	746,487	696,429	721,359	740,783
KABC	8,781	9,046	9,359	14,038
K-6	0	111,362	158,507	163,862
	755,268	816,837	889,225	918,683
			3.31%	29,458

Recreation - Operations				
	2006	2007	2008	2009
Recreation	412,200	414,750	424,050	430,800
KABC	56,090	56,750	57,250	46,250
K-6	0	30,150	45,250	42,500
	468,290	501,650	526,550	519,550
			-1.33%	-7,000

Capital	292,500	326,500	1,239,000	289,500
---------	---------	---------	-----------	---------

	1,516,058	1,644,987	2,654,775	1,727,733
--	-----------	-----------	-----------	-----------

Comm & Environ - Personnel

	2006	2007	2008	2009	
Comm Dev	542,997	516,960	529,595	479,126	
Building	217,271	221,813	282,450	296,512	
CDBG Grant	0	0	0	0	
Land Banking	0	0	0	0	
Shade Tree	0	0	0	0	
Urban Renewal	0	0	0	0	
Permit Parking	0	0	0	0	
PublicPlanting	0	0	0	0	
Main Street	0	76,886	78,746	81,753	
Economic Development	0	0	0	98,111	
	760,268	815,659	890,791	955,502	7.26%
					64,711

Code Enforcement to Full-time

Comm & Environ - Operating

	2006	2007	2008	2009	
Comm Dev	263,200	242,200	271,400	272,500	
Building	18,800	25,300	26,500	32,750	
CDBG Grant	320,011	279,485	284,409	267,570	
Land Banking	132,000	128,000	126,000	100,000	
Shade Tree	81,000	81,000	81,000	81,960	
Urban Renewal	100,000	100,000	100,000	100,000	
Permit Parking	20,000	17,000	13,000	13,000	
PublicPlanting	16,000	15,500	31,000	47,500	
Main Street	0	0	3,000	3,000	
Economic Development	0	0	0	11,600	
	951,011	888,485	936,309	929,880	-0.69%
					-6,429

CDBG Reduction  
Land Banking  
Public Planting

Remaining Items  
19,910  
2.13%

Capital

	9,500	9,500	21,500	15,000
	1,720,779	1,713,644	1,848,600	1,900,382



# CITY OF KENT, OHIO

## DEPARTMENT OF BUDGET AND FINANCE

**To:** Dave Ruller, City Manager  
**From:** Barbara A. Rissland, Director of Budget and Finance *BAR*  
**Date:** November 7, 2008  
**Re:** Appropriation Amendments

---

The following appropriation amendments are requested.

**Fund 001 – General**

Increase \$ 10,000 Police – fuel  
Increase \$ 17,625 City Manager – copier

**Fund 101 – West Side Fire**

Increase \$ 5,000 Maintenance  
Decrease \$ 5,000 Salary

**Fund 102 – Street construction, Maintenance and Repair**

Increase \$ 50,000 Fuel  
Increase \$ 100,000 Additional Salt

**Fund 103 – State Highway**

Increase \$ 25,000 Additional Salt

**Fund 106 – Parks and Recreation**

Increase \$ 15,000 Fuel & Repairs and Maintenance

**Fund 116 – Income Tax**

Increase \$ 25,000 Increase refunds/reimbursements  
Increase \$ 15,000 Professional services for collection work and computer services

**Fund 128 – Fire and E. M. S.**

Increase \$ 28,000 Appropriate funds from the vehicle replacement reserve for vehicle purchase  
Increase \$ 22,000 Fuel and Utilities

**Fund 201 – Water**

Increase \$ 30,000 Utilities

**Fund 204 – Utility Billing**

Increase \$ 10,000 Communications and Postage