

VARIOUS CODE SECTIONS REGARDING SIDEWALKS

KCO 169.05 designates the Arborist (under supervision of Service Director) is in control of tree issues.

KCO 169.08 gives the Arborist control over trees that overhang sidewalks or that are diseased or that are a safety issue.

KCO 169.15 delineates when trees are the City's responsibility or the property owner's.

KCO 521.04 deals with obstructions upon or injury to sidewalks. This section would be the responsibility of the Service Director to enforce.

KCO 521.06 is the section that mandates that sidewalks be maintained in a clean repaired manner. This would cover many of Heidi's concerns with dirt and debris. The Service Director has authority here.

KCO 521.15 is the snow and ice removal section and again, the Service Director has authority.

KCO 521.16 this is snow and ice removal in the ROW and Community Development Director enforces.

KCO 521.18 prohibits an accumulation of leaves and grass on the sidewalks. This is also a Service Director function to enforce.

Chapter 551 deals with weeds and grass upon the public right of way. I am not sure that there has ever been an issue under this section regarding weeds and grass on sidewalks, but if there was an issue the sidewalk is almost always in the public right of way; therefor, this Chapter is enforced by the Community Development Director.

Engineering handles the sidewalk program.



CITY OF KENT, OHIO

DEPARTMENT OF ECONOMIC DEVELOPMENT

Date: November 21, 2019

To: Dave Ruller, City Manager

From: Tom Wilke, Economic Development Director

Subject: Franklin-Kent JEDD Contract Amendment

A recent review of the water surcharge billing accounts identified inconsistencies on several of the accounts for users located outside of the City limits. In most of these instances, the issue seemed to be related to the varying rates applied to accounts that were located in the Franklin-Kent Joint Economic Development District (JEDD) boundary area and the surcharge rate identified for users located outside the city limits, as specified in Kent City Ordinance 913.09, but who were not participating in the JEDD. The JEDD contract identifies three tiers of surcharge percentages for business consumers versus the KCO, which only delineates two surcharge rates. The Law Director confirmed that the JEDD contract currently takes precedence over the City's ordinance.

During a regularly scheduled Franklin-Kent JEDD Board meeting that took place on October 24, 2019, the Board discussed the discrepancy and unanimously voted that the best course of action was to amend the JEDD contract to conform to the City's ordinance. This requires that both the Township and the City pass a resolution to amend the contract. The Franklin Township Trustees have since met on November 23, 2019 and passed the attached (Attachment 1) Resolution 2019-33 in support of amending the JEDD contract to conform to the City's ordinance.

I am respectfully requesting time at the December 4th Council Committee session to discuss the attached (Attachment 2) proposed language change to Section 7(A)(1) of the Franklin-Kent JEDD contract in greater detail and to request Council authorization, with emergency, of a resolution to adopt the amendment to the Franklin-Kent JEDD contract.

If you need any additional information regarding this matter in order to add it to the agenda, please let me know.

Thank you.

Attachments

CC: Hope Jones, Law Director
Bridget Susel, Community Development Director
Amy Wilkens, Clerk of Council

Attachment 1

Resolution no. 2019-33 Page 1 of 2

FRANKLIN TOWNSHIP RESOLUTION 2019-33

A RESOLUTION TO AMEND THE JOINT ECONOMIC DEVELOPMENT CONTRACT WITH THE CITY OF KENT

The Board of Trustees of Franklin Township, Portage County, Ohio met in a regular session on November 12th, 2019 at the Township Hall, 218 Gougler Avenue, Kent, Ohio with the following members present:

Keith Benjamin
Ann Hanna
Scott Swan

Mr. Swan moved the adoption of the following resolution:

WHEREAS, on June 27, 2006 The Township of Franklin and the City of Kent entered into a Franklin Township-City of Kent Joint Economic Development District Contract (Contract") to create and provide for the operation of the Kent-Franklin Joint Economic Development District ("District") in accordance with Section 715.72 of the Ohio Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio; and

WHEREAS, both parties to the contract wish to amend the Contract to provide for equal treatment to property owners and business owners within the District regarding water surcharges for water provided by the City of Kent; and

WHEREAS, the District Board has recommended adoption of this amendment.

NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF FRANKLIN TOWNSHIP, PORTAGE COUNTY, OHIO:

THAT the Board of Trustees of Franklin Township approves and agrees to the amended terms and conditions as set forth in the Exhibit "A" on file at the Franklin Township office; and

THAT any Franklin Township Trustees be and is authorized to enter into this Contract amendment with the City of Kent; and

THAT this resolution shall be in full force and effect from and immediately upon its adoption; and

THAT the Franklin Township Fiscal Officer be and is directed to maintain a copy of this resolution in the Township Office for inspection by the public; and

THAT the Board of Trustees finds and determines that all formal actions of this Board concerning and related to the adoption of this Resolution were taken in an open meeting of this Board and that all deliberations of this Board that resulted in those formal actions were in meetings open to the public in compliance with the law including Section 121.22 of the Ohio Revised Code.

Ms. Hanna seconded the motion and the roll was called on the question of its adoption. The vote was as follows:

| Name | Vote |
|--------------|------|
| Mr. Benjamin | Yes |
| Ms. Hanna | Yes |
| Mr. Swan | Yes |

Adopted November 12th, 2019

The State of Ohio, Portage County, ss.

I, Lisé S, Russell, Fiscal Officer of Franklin Township, do hereby certify that the foregoing is taken and copied from the Record of Proceedings of said Township; that the same has been compared by me with the Resolution on said Record and that it is a true and correct copy thereof.

Witness my signature this 12th day of November, 2019


Lisé S. Russell, Fiscal Officer

RESOLUTION 2019-33
EXHIBIT "A"

Section 7(A)(1) of the Franklin Township-City of Kent Joint Economic Development District Contract is hereby amended to read:

Access to water service from the City's water system shall be made available to users in the District. In order, to contribute to the availability of water service, the City may acquire, construct and install certain water service facilities in the District as requested by users and in accordance with applicable water service agreements, subject to engineering, legal and economic feasibility. The City shall enter into water service agreements with water service users within the portion of the District that is not in the City for the provision of water service at rates that are equal to the rates charged to comparable users within the City as those water service rates, (the "City Water Rates") and the surcharges of the City Water Rates (the "Surcharge") are revised from time to time, ; provided that the Surcharge shall not apply to property owners or owners of businesses that are operating within the JEDD as listed in Exhibit A, and which may be amended from time to time in accordance with Section 5(B) hereof. Those water service agreements may also provide for a tap-in fee or other charge to be charged at the time of connection to the water system or at a later time, which may be paid at one time or over a ten-year period, all as set forth in those agreements. To the extent permitted by law, the Township, the City or the County, may establish special assessment procedures for the levy and collection of special assessments to pay costs of such improvements.

Attachment 2

KENT-FRANKLIN JEDD PROPOSED AMENDMENT
THURSDAY, OCTOBER 24, 2019 JEDD BOARD MEETING

Section 7(A)(1):

Access to water service from the City's water system shall be made available to users in the District. In order, to contribute to the availability of water service, the City may acquire, construct and install certain water service facilities in the District as requested by users and in accordance with applicable water service agreements, subject to engineering, legal and economic feasibility. The City shall enter into water service agreements with water service users within the portion of the District that is not in the City for the provision of water service at rates that are equal to the rates charged to comparable users within the City as those water service rates, (the "City Water Rates") are revised from time to time, plus a surcharge of 250% of the City Water Rates (the "Surcharge"); provided that the Surcharge shall not apply to property owners or owners of businesses that are operating within the JEDD as listed in Exhibit A, and which may be amended from time to time sign a petition to be included (originally or as amended) in the District in accordance with Section 5(B) hereof. Those water service agreements may also provide for a tap-in fee or other charge to be charged at the time of connection to the water system or at a later time, which may be paid at one time or over a ten-year period, all as set forth in those agreements. To the extent permitted by law, the Township, the City or the County, may establish special assessment procedures for the levy and collection of special assessments to pay costs of such improvements.



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

TO: Dave Ruller, City Manager
FROM: Dave Coffee, Director of Budget and Finance
DATE: November 21, 2019
SUBJECT: Advance of Property Taxes Resolution

A handwritten signature in blue ink that reads "David A. Coffee".

The City is permitted by Section 321.34 of the Ohio Revised Code to request the County advance to the City any property taxes that have been collected prior to the normal February settlement date. Passage of this resolution will enable the City to receive a portion of its property taxes approximately four to six weeks prior to that standard settlement date. I am respectfully requesting that a resolution to advance taxes from the proceeds of the 2019 tax year collection pursuant to Section 321.34 of the Ohio Revised Code be placed on the December 18, 2019 City Council agenda for approval.



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

To: Dave Ruller, City Manager
From: David A. Coffee, Director of Budget and Finance
Date: November 21, 2019
Re: FY2019 Appropriation Amendments, Transfers, and Advances

A handwritten signature in blue ink that reads "David A. Coffee".

The following appropriation amendments for the December Council Committee Agenda are hereby requested:

Fund 202 – Sewer

| | | |
|----------|-----------|--|
| Decrease | \$ 12,000 | Service / WRF Plant / Capital – Reduce Appropriation funding for Radios at Lift Station Project - Water Reclamation Facility per B. Schesventer 11/20/2019 memo. |
| Increase | \$ 12,000 | Service / WRF Plant / Capital – Addt'l Appropriation funding for Forcemain Air Relief Valves at Water Reclamation Facility per B. Schesventer 11/20/2019 memo. |

Fund 807 – Internal Service

| | | |
|----------|------------|---|
| Increase | \$ 450,000 | Health Insurance / O & M - Appropriation of additional funding to cover above normal prescription and health expense claims per B. Huff 11/1/19 memo. |
|----------|------------|---|

The final appropriations amendment will reflect the remaining operating contingency funds as a separate item on the appropriations ordinance attachment. This will enable the transfer of contingency funds to either operating or personnel lines as needed.

I will continue to work with the Departments/Divisions during the next two weeks to resolve remaining or anticipated negative budget variances and would also request favorable consideration of any additional items that may be subsequently identified and included in the final appropriation amendment exhibit.

City of Kent
Department of Public Service
Division of Water Reclamation

Memo

To: Dave Coffee
Melanie Baker

From: William Schesventer

Date: November 20, 2019

RE: Fund Transfer Notice

This memo is to inform you of the movement of appropriated monies in the Capital fund that were intended for project #2018WRF012 (radios for lift stations) to what is now project #2019WRF006 (forcemain air relief valves).

The radio project came in at a much lower cost than first realized due to the use of a different vender after the original one was unable to fulfill its obligation. Using this money will alleviate a problem by letting us replace the failing valves. The amount to be transferred is \$12,000.00.

If there are questions I can be of help with please contact me.

cc: Adam Rotondo
File



CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE

To: Dave Coffee, Director of Budget and Finance

From: Brian Huff, Controller

Date: November 1, 2019

Re: Appropriation Amendments Needed

An amendment to appropriations in fund 807 are being requested due to higher than normal prescription and health claims. Please appropriate \$450,000 to 807-07-580-905-7928. Thank you!

A handwritten signature in blue ink, appearing to read "Brian Huff", is written over the printed name.

Brian Huff, Controller

CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET

**CITY OF KENT
2020 RECOMMENDED BUDGET
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City Manager's Budget Message

2020 Proposed Operating Budget

November 18, 2019



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 2020 Proposed Operating Budget for City Council's consideration.

Overview

The 2020 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2020. 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 2020, as it governs the pace of progress towards our strategic priorities through the resource allocation decisions contained within it.

Across a range of economic indicators – including unemployment, private investment, new jobs, University spending, corporate profit and retail sales – the Kent economy enjoyed nearly a decade of growth after bottoming-out in 2008, but the subsequent economic gains have slowed and revenue uncertainty has returned in the last few years.

Following a precipitous drop in income tax revenues in 2016, the City enjoyed a modest tax rebound in 2017, but those tax gains proved unsustainable in 2018 and 2019 reflecting the uncertainty of the current business cycle. Unfortunately as the pace of economic growth has normalized, cuts in State funding have not, leaving the City in the unusual position of revenue shortfalls despite a relatively productive local economy.

The magnitude of State funding cuts appears to have reached a tipping point that now surpasses the capacity of local economic growth to make up the losses. As a result, despite continued low unemployment in Kent, the City faces a revenue deficit that has led to a return of a more constrained spending strategy.

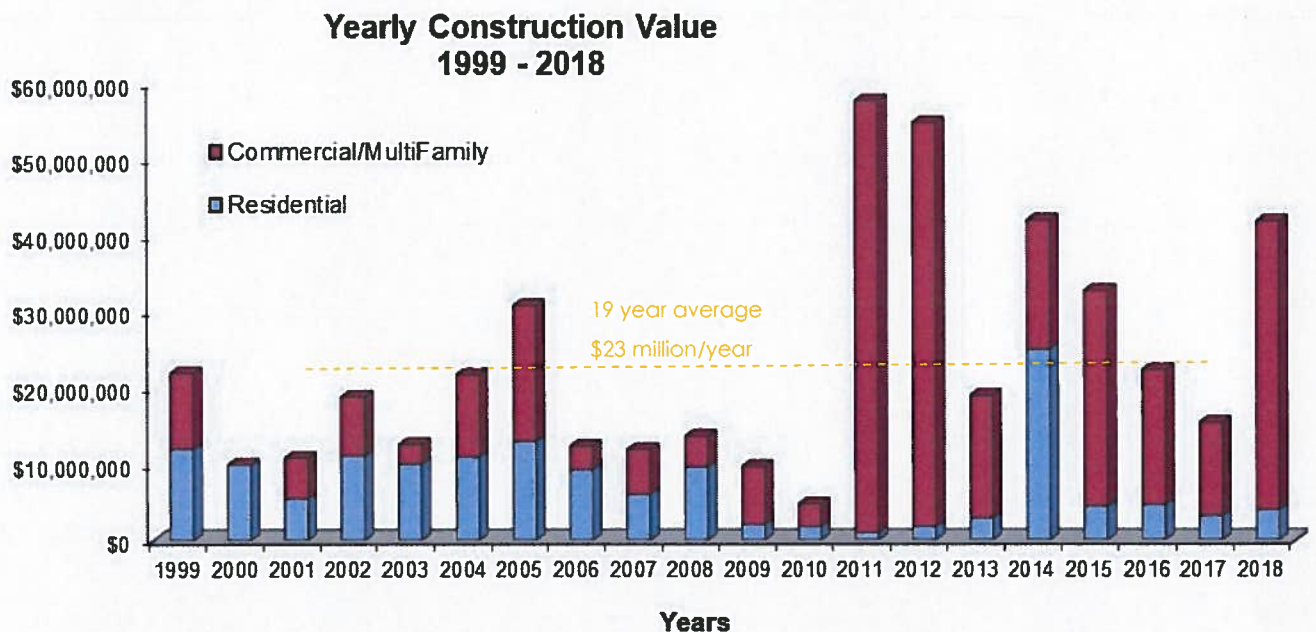
Each new wave of re-investment in Kent has yielded financial gain resulting from construction jobs and capital equity, and added to the economic base for the City's long term financial sustainability. Consumer, lender and investor confidence has grown with each announcement of new investment in Kent, adding to the City's reputation as being investment-worthy and poised for growth. These attributes have proven critical for weathering the continued cuts in State funding.

The 2020 budget will require limits on spending but fortunately the combination of revenue growth (2013 to 2015) and a decade of aggressive expense management enabled us to narrow the gap between our resource availability and service needs in the 2017, 2018 and 2019 Operating budgets.

Local Economic Conditions

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 but major investments in new apartment buildings in 2018 added \$28 million in new construction value, resulting in a rebound that led to the 2nd highest total construction investment value in the last 6 years following 4 consecutive years of investment decline.



Overall, Kent experienced a 24% uptick in commercial construction investment for 2018 (\$800,000) and a 300% increase (\$25.6 million jump) in apartment construction that led to the 2nd highest combined investment total in the last 6 years at \$41 million (compared to \$15 million in 2017).

Kent State University remains the City's largest employer, contributing 31.8 percent of total municipal income tax revenues in 2018. While the City's financial condition continues to benefit from the University's buffering effect on the City's tax base – private sector diversification has helped spread the financial risk across multiple industries and reduce the City's exposure to market disruptions in any one sector, including higher education.

In 2018, Kent State University experienced a 2% decline in enrollment (only the second decline in 10 years) with a drop of 898 students for a total of 27,143 students on the Kent campus. Changes in international relations has had a chilling effect on foreign student enrollment and over 34% of the decline in the student body is attributable to the loss of 425 international students. However, the 2018 freshman class was the largest at the Kent Campus in University history. With 4,363 students, this class has 100 more students than 2017 and topped the previous record high set in 2016.

In 2018, Kent State adopted its new 10 year Master Facilities Plan that includes over \$1 billion in new campus investments in Kent. The first phase includes 8 "transformational projects" and 9 "enabling" projects many of which focus on campus and community points of connection, including new roadway improvements on East Main Street

In 2018 a number of new small businesses opened in Kent including Cycle Tours, Handcrafted in Ohio, Kenko's and BarFlyy. These have proven to be popular additions to Kent's unique dining and entertainment options that form the core of downtown Kent's growing reputation as a regional destination.

In 2018 the completed renovation of the historic LN Gross building won a regional preservation award, Treno's historic train property added an outdoor patio for dining, and the work on the renovation of the historic 1930's era post office and county courthouse building was well underway.

Other business announcements in 2018 included the opening of the Starbucks on E. Main Street, Panini's expanded their patio dining area, and Raisin' Cains opened in the Kent-Franklin JEDD. The University Plaza movie theater also completed the first phase of their major upgrade to the seating and movie viewing experience.

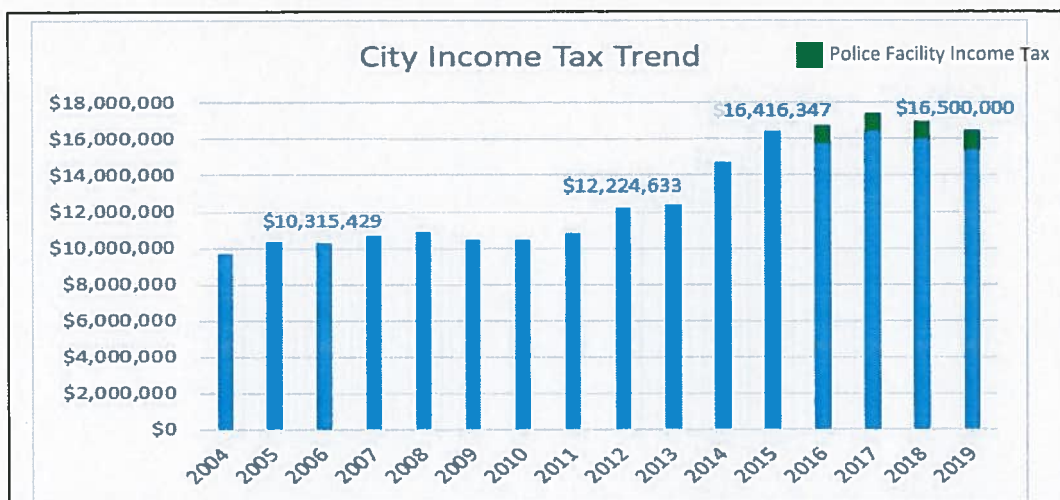
In 2018 the City of Kent was a finalist in the nation-wide "Strongest Town" competition that recognized cities for progressive place-making practices that feature walkability, cultural amenities, and adaptive reuse in their community.

The Kent Area Chamber of Commerce business membership doubled over the last 10 years, growing from 176 members in 2009 to 359 in 2018. Coinciding with the downtown revitalization, the Kent Chamber membership experienced 8 straight years of membership growth.

In 2018 the City completed the \$18 million Summit Street Improvement project and was substantially complete with the \$3 million SR 43 Signal Upgrade project. The City also secured \$1.3 million in funding commitments to upgrade the N. Water Street corridor.

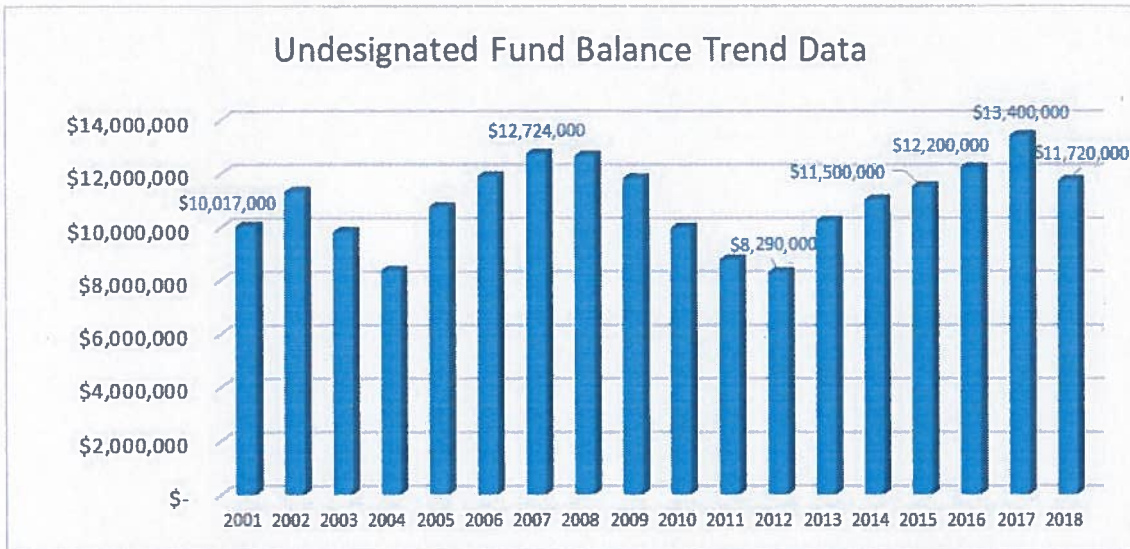
City Financial Profile

For year-end 2018, total City income tax collections were down 2.06% percent (\$340,212) and Kent State University's collections were up .15 percent (\$7,606) from 2017. Volatility in private sector income tax contributions is being monitored closely and although it seems to be correlated to fluctuations in business cycles nationally rather than a response to specific declining local conditions it's a point of concern if it proves to be more than an anomaly.



In 2018 the City's financial health rating received from the State Auditor's Office remained in the top quartile with a caution noted over concerns for the long term outlook of the General Fund as General Fund revenue declined.

As the revenue vs. expense balance trended in a positive direction, the City has been able to slowly replenish undesignated reserve balances to near pre-recessionary highs.



2016, 2017 and 2018 includes \$2.1 million from land sale that is dedicated for the new City Hall

The proposed 2020 revenue forecast anticipates a similar level of contribution as 2019. However, with construction activities slowly declining from their record highs, the construction based revenues continue to thin.

Despite some favorable general economic indicators on the national and state levels, a few financial cautions remain.

Without question Income taxes are the single most important factor to the City's financial well being and there appears to be a softening in the growth of this vital source of operating funds – to the point where the negative rate of growth in income taxes in 2018-19 has pushed income growth below the rate of inflation for the first time in 7 years. That's a potential point of concern that must be monitored closely.

In 2018, 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. However, mounting sewer infrastructure costs will require a review of the sewer rate schedule in 2020.

City Council continues to use the fund balance policy and fiscal health index to track key financial indicators and to prepare contingency plans for a range of future revenue scenarios.

The combination of somewhat anemic income tax revenue growth coming into the General Fund, and potentially needing General Fund revenues to cover other City Fund shortfalls (e.g., sewer fund) is a matter that will have our attention throughout 2020-21.

2020 Budget Strategy

The challenge for our organization is to prepare a budget for 2020 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 8 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 2020.

Utility Rate Plans

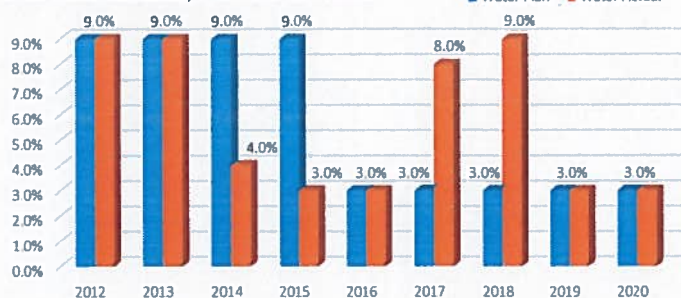
Council approved the multi-year rate stabilization plans for the water and sewer funds in 2011. The approved rate plans included 4 years of 9% rate increases to "catch-up" with deferred maintenance and capital costs, followed by 3% rate increases in the out years of the plan to keep pace with inflation.

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."

For 2020 the staff is recommending sticking with the planned 3% rate increases for water and sewer but sewer will likely need a rate "catch-up" in the next year or so.

| | <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> |
|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Water Plan | 9.0% | 9.0% | 9.0% | 9.0% | 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% |
| Difference | 0.0% | 0.0% | 5.0% | 6.0% | 0.0% | -5.0% | -6.0% | | |
| Sewer Plan | 9.0% | 9.0% | 9.0% | 9.0% | 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% |
| Difference | 0.0% | 0.0% | 5.0% | 6.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Water Rate Increases, Planned vs. Actual



Sewer Rate Increases, Planned vs. Actual



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

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

Budgetary Assumptions

As noted, we have applied conservative budget principals to our draft 2020 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to grow a modest \$200,000 (1.2%) compared to the 2019 budgeted amount. The local private sector economy continues to moderate with an overall leveling of the tax base, plus an anticipated payroll contraction at KSU.
- Local Government Funds and Estate Taxes (which are now obsolete) will remain fully decreased by an annual average of \$900,000, attributable to changes imposed by the State, and in fact are projected to decrease further for the City of Kent in 2020 due to the impact of a change in allocation formula for Portage County entities.
- Kent-Franklin JEDD and Kent-Brimfield JEDD will show a leveling of projected revenues and remain comparable to 2019.
- All authorized positions have been budgeted at actual salary expenses as of October, 2019, plus adjustments of 2.75% for contracted increases scheduled for late 2019.
- Revenues in Water and Sewer Funds will be adequate to cover operating expenses and required capital needs for 2020 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 2020 this budget will increase from \$15,600 to \$16,500 per family for a total increase in City costs of \$182,700.
- Further revised staffing proposed for 2020 (including the creation of a new Utility Accounts Manager/Analyst position) accounts for an additional \$104,588 annually in the budget.
- 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 2020 compared to the most recent 2019 revised budget reflects a \$1,253,357 decrease, or 14.3% overall reduction (\$8,759,693 vs \$10,013,050).

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"

2020 Budget Numbers

The proposed 2020 budget looks to ensure critical spending where it is most needed and maintain cost containment practices in everything we do. Where staff requested budget increases we asked them to look for cuts to offset those increases. The goal was to keep discretionary cost increases on par with inflation.

The staff exceeded that budget challenge and the recommended total for 2020 Operations and Maintenance compared to the amended 2019 Operating Budget reflects a 14.3% decrease -- \$8,759,693 vs \$10,013,050 in 2019.

As a service provider the City's largest cost relates to its investment in personnel. In total, it costs about \$79,000 per workday to perform City services – with 50% of those costs are attributed to Fire and Police functions.

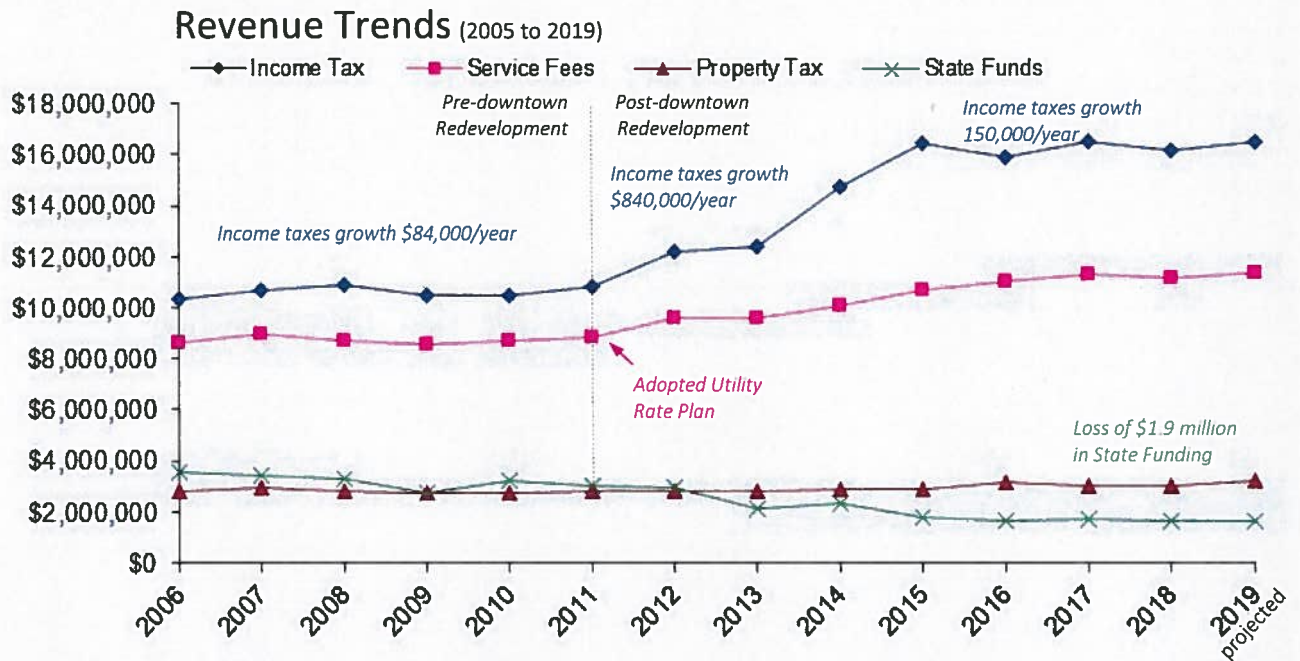
Most notably, the proposed 2020 Personnel budget includes the addition of a new full time revenue collections coordinator/utility account manager/analyst that we believe will be critical to managing and planning the utility funds. This addition along with some other minor personnel changes are anticipated to add \$104,588 annually to the City's operating costs.

It is important to note that the Personnel increases also reflect the union contract agreements of a 2.75% pay increase in 2020. With every 1% increase in wages, Personnel costs increase by approximately \$206,000 in increased pay.

With proposed personnel changes coupled with significant increases in health insurance and the contractual pay increases of 2.75% for 2020, the total Personnel Costs are projected to go up \$1,248,460 or 4.9% above 2019.

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, the trend of recovery in select revenue categories has flattened out in the current fiscal year leading staff to project only minimal revenue increases for 2020. (excluding capital/grants/bond revenues/user charges).



In Closing

We recognize that the City government must find ways of doing more with less. We continually review priorities, make decisions about what we can afford and what we cannot afford, and seek out better, less expensive ways to deliver essential services. We have done all of those things in preparing this budget.

I am honored to work alongside our skilled City employees to implement our collective vision and I thank them for their hard work and dedication. I am particularly proud of the teamwork that Department Heads have exhibited with one another in charting new ways of going about our business.

I would also like to specifically acknowledge David Coffee, 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 anticipating good results for Kent in 2020. While we might not have all the funds we need to support City services at the level we desire, we have invested well and we have seen steady progress.

Whatever next year may bring, I look forward to working with the City Council, our staff and the citizenry to keep Kent strong and its future bright for generations to come.

Respectfully submitted,

Dave Ruller, Kent City Manager

CITY OF KENT, OHIO

2020 BUDGET ASSUMPTIONS AND NOTES

Operating Revenues

1. Operating Revenue categories reflect a very modest level of positive growth overall.
 - a. Income Tax performance is expected to grow a modest \$200,000 (1.2%) compared to the 2019 budgeted amount. The local private sector economy continues to moderate with an overall leveling of the tax base, plus an anticipated payroll contraction at KSU.
 - b. Local Government Funds and Estate Taxes (which are now obsolete) will remain fully decreased by an annual average of \$900,000, attributable to changes imposed by the State, and in fact are projected to decrease further for the City of Kent in 2020 due to the impact of a change in allocation formula for Portage County entities.
 - c. Kent-Franklin JEDD and Kent-Brimfield JEDD will show a leveling of projected revenues and remain comparable to 2019.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2020 but will require adoption of 3% rate increases for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. A subsequent 2020 analysis of Sewer Fund viability will be needed for fiscal years beyond 2020. Storm Water Fund does not have rate increases planned for 2020.

Personnel Services Expenses

1. All authorized positions have been budgeted at actual salary expenses as of October, 2019, plus adjustments for contracted increases effective in fourth quarter 2019 or first pay of 2020. (contracted increases = \$567,566 including pension, OT & other employer payroll expenses)
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 2020 we are increasing the budget from \$15,600 to \$16,500 for each full time employee – net increase of \$900 per employee has a total budget impact of \$182,700.
7. Further revised staffing proposed for 2020 accounts for an additional \$104,588 annually in the budget.
8. Sellback expenses for sick and vacation time is based on prior two years activity.
9. Overtime expense projections were provided by each department.

Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets remained the same or increased modestly from 2019 due to price moderation and improving fleet efficiency, although a few exceptions exist on a case by case basis.
2. Insurance/Bonding – We are not projecting any 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 2020 compared to most recent 2019 revised amendment reflects a \$1,253,357 decrease, or 14.3% overall reduction (\$8,759,693 vs \$10,013,050).

Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital), and projected total funding sources is <\$269,887>, 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 is <\$623,720>, which will be funded from Enterprise Fund reserve balances.
3. Capital expense for the City's New Administration Building in 2020 is budgeted at \$7,000,000 and is funded from the sale proceeds of previous City Administration property being held in reserve and an additional \$5,500,000 of projected bond proceeds.



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

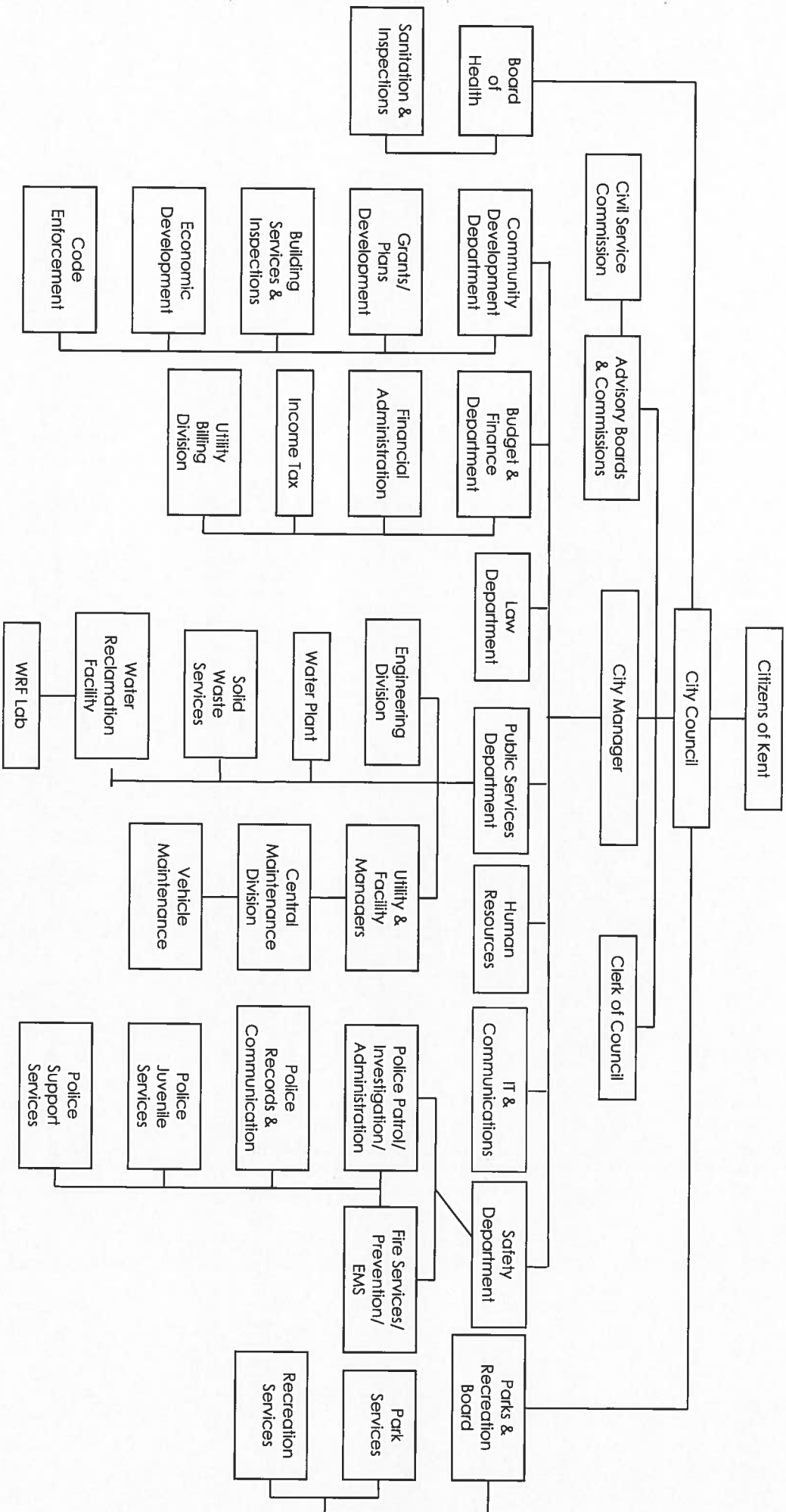
ELECTED OFFICIALS

| | |
|--------------------|-------------------------|
| 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 | 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 |
| David A. Coffee | Budget and Finance Director |
| Melanie A. Baker | Service Director |
| Joan Seidel | Health Commissioner |
| Bridget O. Susel | Community Development Director |
| Kevin Schwartzhoff | Parks and Recreation Director |
| Michelle A. Lee | Police Chief |
| John D. Tosko | Fire Chief |

City of Kent, Ohio Organizational Chart



CITY OF KENT, OHIO

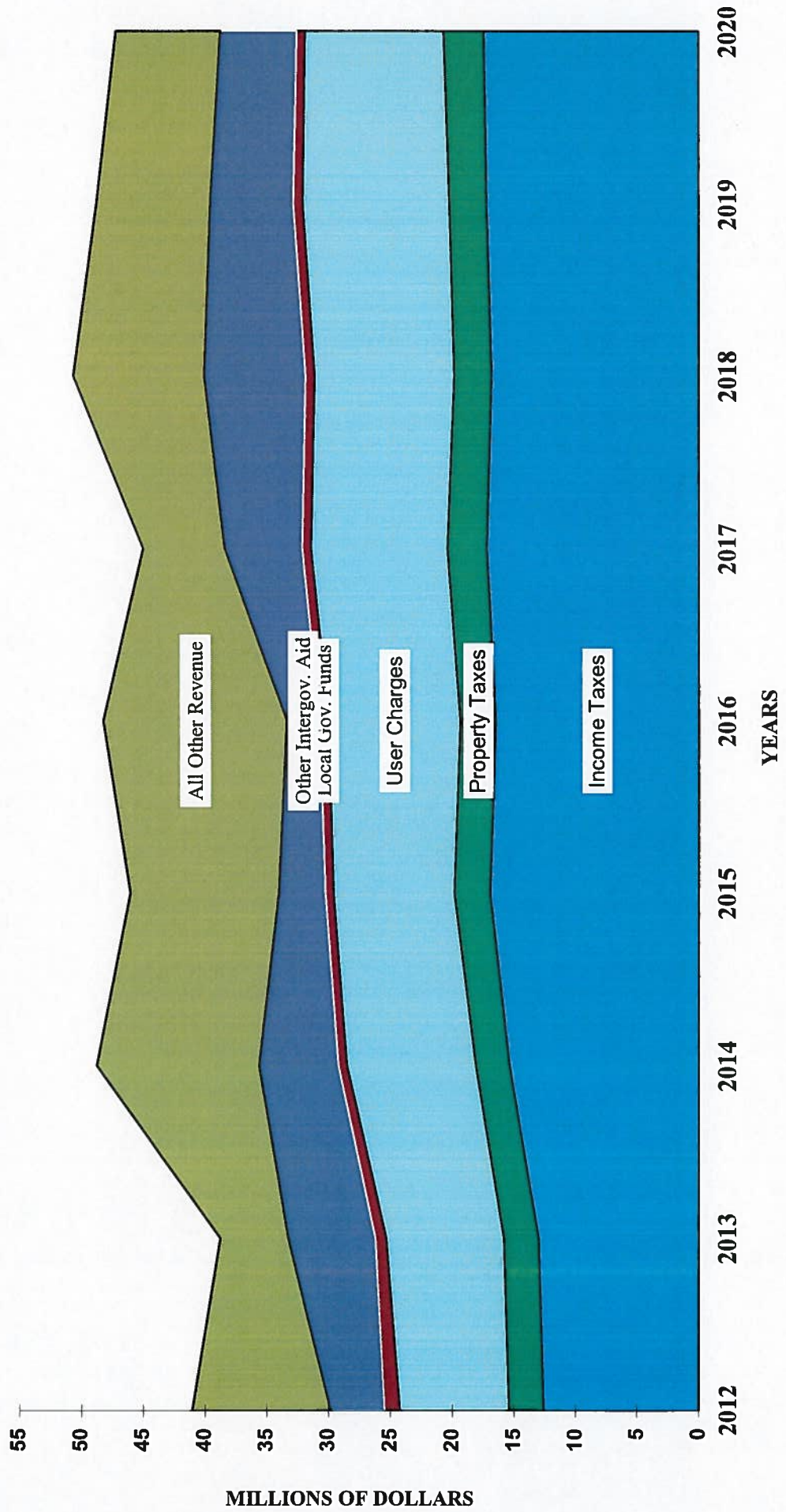
2020 RECOMMENDED BUDGET

OVERVIEW

**CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON**

| <u>CATEGORY</u> | <u>2017 ACTUAL</u> | <u>2018 ACTUAL</u> | <u>2019 REVISED BUDGET</u> | <u>2020 RECOMMEND BUDGET</u> |
|--|------------------------|------------------------|------------------------------------|--------------------------------------|
| TAXES | | | | |
| Income Tax | \$ 16,523,087 | \$ 16,182,651 | \$ 16,500,000 | 16,700,000 |
| Brimfield-Kent JEDD | 90,166 | 77,054 | 85,000 | 85,000 |
| Kent-Franklin JEDD | 541,638 | 505,540 | 571,000 | 577,500 |
| Property Taxes | 2,993,082 | 2,992,673 | 3,245,813 | 3,245,813 |
| PILOTS from the TIF | 408,906 | 462,329 | 430,000 | 450,000 |
| Motor Vehicle License Tax | 185,001 | 224,832 | 190,000 | 190,000 |
| Lodging Tax | 166,750 | 160,486 | 155,000 | 155,000 |
| Cable TV Franchise Tax | 208,338 | 199,097 | 205,000 | 205,000 |
| Subtotal Taxes | 21,116,968 | 20,804,662 | 21,381,813 | 21,608,313 |
| USER CHARGES | | | | |
| Sewer | 3,994,712 | 4,001,089 | 3,913,065 | 4,010,892 |
| Water | 3,518,734 | 3,770,236 | 3,807,938 | 3,903,137 |
| Solid Waste | 553,198 | 502,582 | 300,000 | 300,000 |
| Storm Water Drainage | 989,962 | 990,186 | 990,000 | 990,000 |
| Intergovernmental (Franklin Twp EMS) | 704,423 | 826,307 | 650,000 | 650,000 |
| Recreation | 750,801 | 766,547 | 739,000 | 739,000 |
| Other (Primarily EMS and Parking Meters) | 790,996 | 999,406 | 785,000 | 785,000 |
| Subtotal User Charges | 11,302,826 | 11,856,353 | 11,185,003 | 11,378,029 |
| FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects) | | | | |
| Community Development Block Grant(s) | 238,459 | 263,927 | 233,575 | 283,165 |
| Fire Dept. Grants FEMA etc. | 0 | 23,095 | 0 | 0 |
| Misc. grants and subsidies general fund (non-health grants) | 8,595 | 129,799 | 0 | 0 |
| State Health Subsidy/Medicaid and other health grants | 165,156 | 76,920 | 75,000 | 75,000 |
| Hudson Road Watermain | 0 | 0 | 500,000 | 0 |
| NOPEC Energy Conservation Grant | 14,691 | 14,691 | 0 | 0 |
| Summit Street Traffic Signal (ODOT & KSU and OPWC | 5,211,639 | 2,991,718 | 0 | 0 |
| Annual Sidewalk/Street Program (AMATS/ODOT) | 336,371 | 34,922 | 325,000 | 182,500 |
| East Main Street Area Improvements | 0 | 0 | 0 | 950,000 |
| Painting of KSU Water Tank | 0 | 0 | 0 | 250,000 |
| CHIP grant | 220,695 | 0 | 0 | 0 |
| SR 43 Signalization | 0 | 1,069,758 | 0 | 0 |
| CORF grant | 0 | 785,917 | 0 | 0 |
| Miller/Harvey/Steel Storm Improvement | 0 | 0 | 947,500 | 0 |
| Parks and Rec. Step up to Quality | 0 | 0 | 0 | 0 |
| North Water Street Improvements | 0 | 0 | 144,000 | 1,287,400 |
| Hike & Bike/Clean Ohio Trails | 644,428 | 55,572 | 0 | 0 |
| New Administrative Building | 0 | 0 | 600,000 | 1,500,000 |
| Inter Fund Transfer - Fire Vehicle Replacement | 350,000 | 350,000 | 350,000 | 350,000 |
| OEPA Loan - SW Sanitary Pump Station | 0 | 0 | 2,000,000 | 0 |
| Subtotal (Restricted) Federal, State and Local Aid | 7,190,034 | 5,796,319 | 5,175,075 | 4,878,065 |
| ALL OTHER FEDERAL, STATE AND LOCAL AID | | | | |
| Local Government Fund (State) | 710,946 | 744,890 | 660,000 | 660,000 |
| Shared Taxes and Fees | 1,016,941 | 927,643 | 1,000,000 | 1,400,000 |
| Subtotal Federal, State and Local Aid | 1,727,887 | 1,672,533 | 1,660,000 | 2,060,000 |
| INTEREST EARNINGS | | | | |
| | 463,572 | 539,913 | 530,000 | 500,000 |
| FINES AND FORFEITURES | | | | |
| | 339,782 | 305,463 | 300,000 | 300,000 |
| PERMITS, LICENSES, INSPECTIONS | | | | |
| | 445,210 | 693,572 | 425,000 | 400,000 |
| ALL OTHER REVENUE | | | | |
| Bond/Note/Loan (Issue II) Proceeds | 6,046,358 | 5,195,186 | 5,318,690 | 8,875,000 |
| Rents (City property & cell phone towers) | 56,055 | 37,238 | 53,000 | 53,000 |
| Tap-in Fees | 35,834 | 107,645 | 35,000 | 35,000 |
| Special Assessments | 354,120 | 293,120 | 312,000 | 300,000 |
| Miscellaneous | 1,873,006 | 984,082 | 500,000 | 900,000 |
| Subtotal All Other Revenue | 8,365,373 | 6,617,271 | 6,218,690 | 10,163,000 |
| TOTAL ALL REVENUE | \$ 50,951,652 | \$ 48,286,086 | \$ 46,875,581 | 51,287,407 |

2020 BUDGET - REVENUE CATEGORY COMPARISON

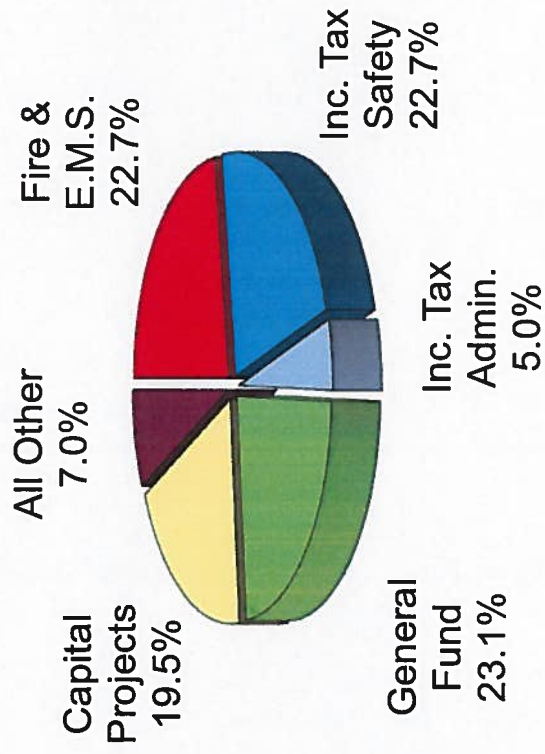


CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

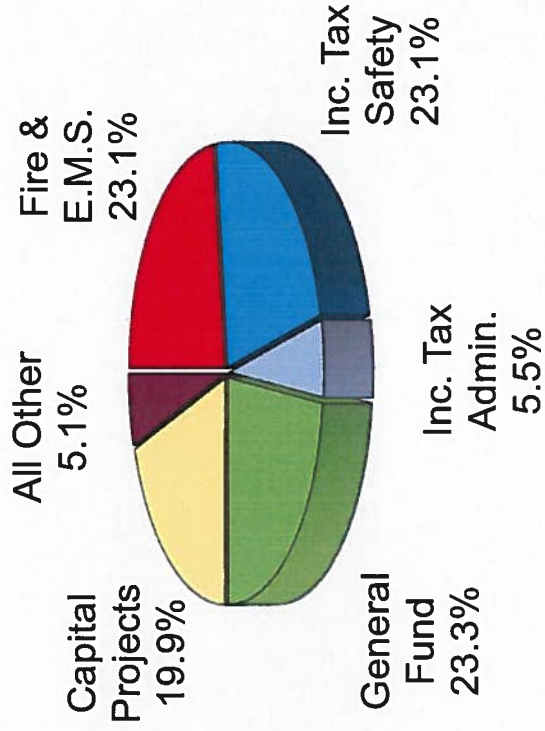
| <u>USE</u> | <u>2017 ACTUAL</u> | <u>2018 ACTUAL</u> | <u>2019 APPROVED BUDGET</u> | <u>2020 RECOMMEND BUDGET</u> |
|---|--------------------------|--------------------------|-------------------------------------|--------------------------------------|
| Street Construction Maintenance & Repair Fund | \$426,000 | \$867,500 | \$1,000,000 | \$700,000 |
| Capital Projects | 2,509,880 | 3,528,057 | 3,031,933 | 3,075,444 |
| New Police Station | 1,736,314 | 1,812,504 | 1,761,966 | 1,790,720 |
| Fire & Emergency Medical Service Fund | 3,472,628 | 3,532,228 | 3,523,933 | 3,581,444 |
| Income Tax Safety Fund | 3,472,628 | 3,532,228 | 3,523,933 | 3,581,444 |
| General Fund | 3,600,000 | 3,600,000 | 3,600,000 | 3,600,000 |
| Income Tax Administration | 676,993 | 716,114 | 792,908 | 850,624 |
| Health Insurance Fund | 0 | - | - | - |
| Managed Reserve | 25,540 | 25,540 | 25,540 | 25,540 |
| Debt Service fund | 280,248 | 268,708 | 70,000 | 60,000 |
| Totals | <u>16,200,231</u> | <u>17,882,879</u> | <u>17,330,213</u> | <u>17,265,216</u> |
| Less Police Facility (P.F. not reflected in graph) | 1,736,314 | 1,812,504 | 1,761,966 | 1,790,720 |
| Total (less Police Facility) | 14,463,917 | 16,070,375 | 15,568,247 | 15,474,496 |

USE OF MUNICIPAL INCOME TAX DOLLARS

2019 APPROVED



2020 RECOMMENDED

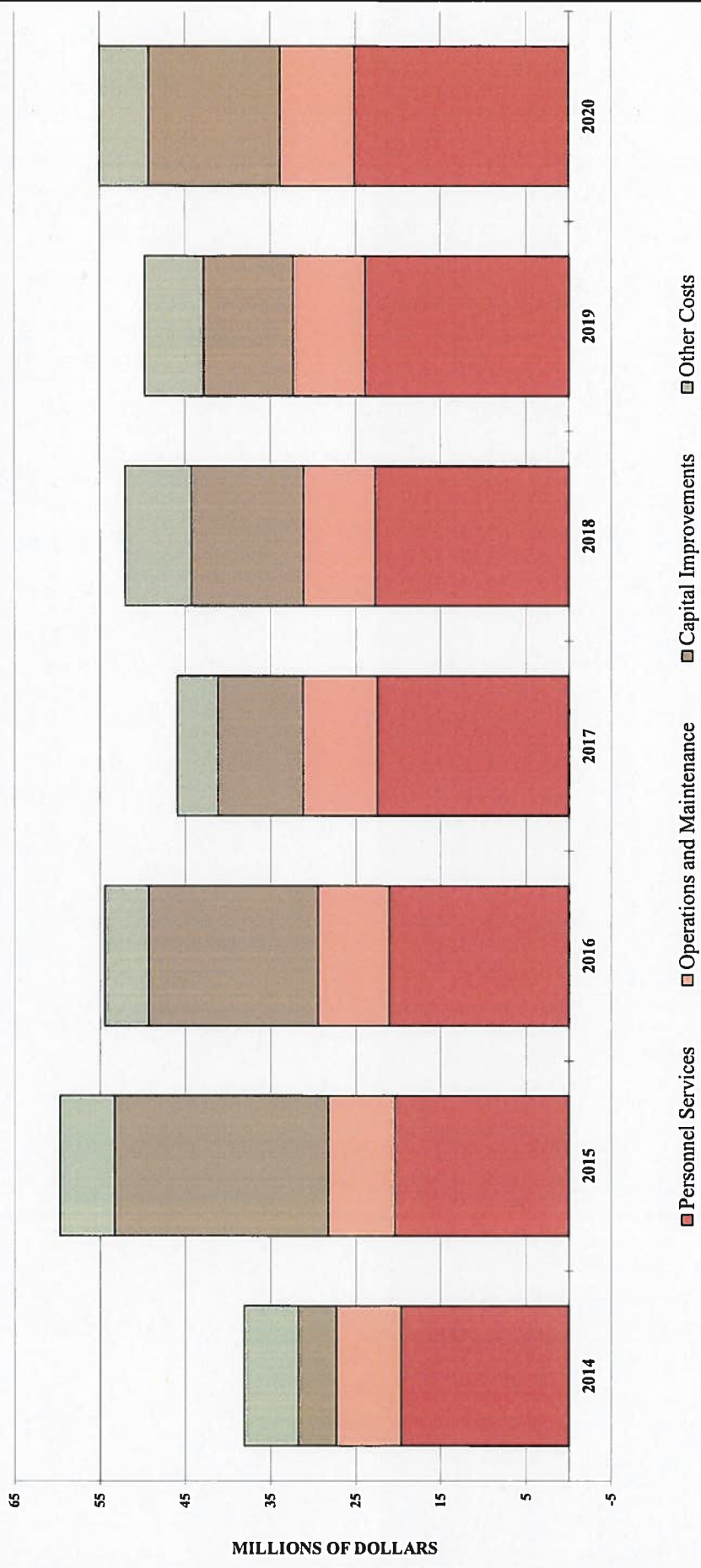


*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
SUMMARY & COMPARISON OF MAJOR BUDGET TYPES

| <u>FUND</u> | <u>PERSONNEL SERVICES</u> | <u>OPERATIONS & MAINT.</u> | <u>CAPITAL</u> | <u>RESRV& DEBT</u> | <u>CONTCY</u> | <u>TOTALS</u> | | |
|---------------------------|---------------------------|--------------------------------|------------------|------------------------|-------------------|-------------------|----------------|-------------------|
| General Fund | \$ 3,067,614 | 2,625,785 | 145,000 | 0 | 100,000 | 5,938,399 | | |
| West Side Fire | 278,104 | 27,127 | | 0 | 0 | 305,231 | | |
| SCM&R | 1,182,517 | 1,219,427 | 0 | 0 | 25,000 | 2,426,944 | | |
| State Highway | 0 | 70,000 | 0 | 0 | 0 | 70,000 | | |
| Parks and Recreation | 1,427,466 | 681,648 | 259,000 | 0 | 0 | 2,368,114 | | |
| Food Service | 110,523 | 8,000 | 0 | 0 | 0 | 118,523 | | |
| Income Tax | 308,391 | 542,233 | 0 | 25,540 | 0 | 876,164 | | |
| Revolving Housing | 157,979 | 10,000 | 0 | 0 | 0 | 167,979 | | |
| State & Local Forfeits | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Drug Law Enforcement | 0 | 9,000 | 0 | 0 | 0 | 9,000 | | |
| Enforcement and Education | 0 | 11,000 | 0 | 0 | 0 | 11,000 | | |
| Income Tax Safety | 7,484,419 | 691,110 | 0 | 0 | 0 | 8,175,529 | | |
| Law Enforcement Trust | 0 | 0 | 0 | 0 | 0 | 0 | | |
| CDBG Grants | 17,875 | 160,300 | 145,165 | 0 | 0 | 323,340 | | |
| Fire and EMS | 4,925,538 | 503,774 | 446,000 | 0 | 0 | 5,875,312 | | |
| Wireless 911 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Swimming Pool Inspections | 9,049 | 0 | 0 | 0 | 0 | 9,049 | | |
| Water | 2,460,036 | 885,945 | 960,500 | 55,759 | 50,000 | 4,412,240 | | |
| Sewer | 2,770,229 | 946,672 | 906,500 | 575,300 | 50,000 | 5,248,701 | | |
| Utility Billing | 0 | 92,586 | 0 | 0 | 0 | 92,586 | | |
| Solid Waste | 91,128 | 161,790 | 5,000 | 0 | 0 | 257,918 | | |
| Storm Water Drainage | 582,376 | 62,296 | 30,500 | 9,968 | 0 | 685,140 | | |
| Water Guarantee Deposits | 0 | 1,000 | 0 | 0 | 0 | 1,000 | | |
| Capital Projects | 0 | 0 | 12,425,900 | 303,939 | 25,000 | 12,754,839 | | |
| Downtown Dev.-MPITIE | 0 | 0 | 0 | 1,366,650 | 0 | 1,366,650 | | |
| Debt Service | 0 | 0 | 0 | 57,620 | 0 | 57,620 | | |
| Police Pension | 120,000 | 0 | 0 | 0 | 0 | 120,000 | | |
| Fire Pension | 120,000 | 0 | 0 | 0 | 0 | 120,000 | | |
| EDA RLF | 0 | 50,000 | 0 | 0 | 0 | 50,000 | | |
| Police Facility Fund | 0 | 0 | 64,000 | 3,077,500 | 0 | 3,141,500 | | |
| TOTALS 2020 | \$ 25,113,244 | 4.9% | 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 | 54,260,629 |
| 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 |
| TOTALS 2010 | \$ 18,441,771 | 2.9% | 7,695,240 | 4.4% | 14,064,353 | 4,605,090 | 250,000 | 45,056,454 |
| TOTALS 2009 | \$ 17,928,462 | 1.8% | 7,371,530 | 7.9% | 10,052,500 | 5,195,986 | 250,000 | 40,548,478 |

2020 - COMPARISON OF MAJOR BUDGET TYPES

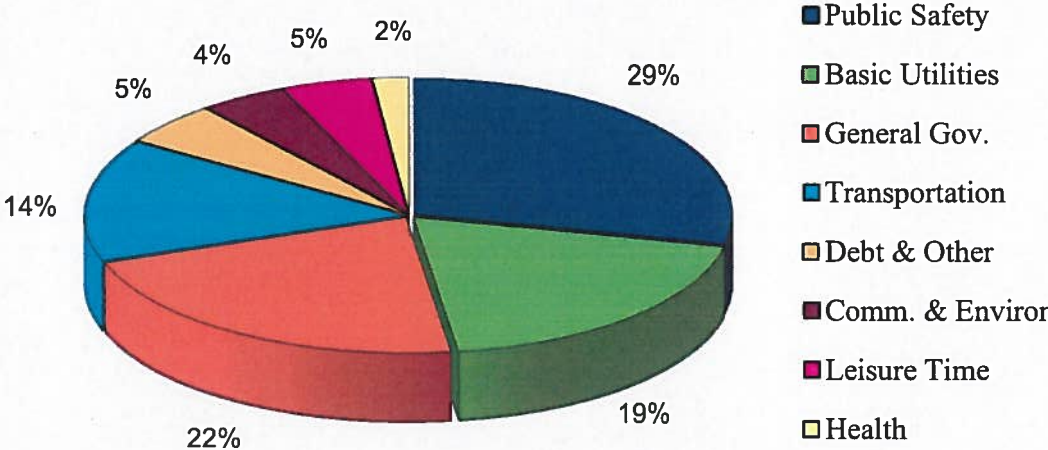


CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS

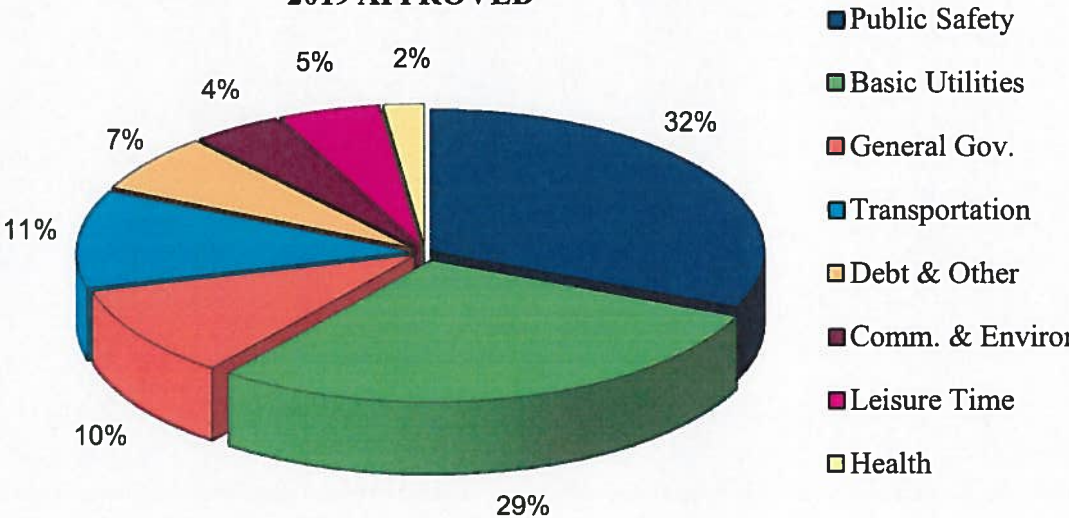
| <u>PROGRAM AREA</u> | <u>2016 APPROVED</u> | <u>2017 APPROVED</u> | <u>2018 APPROVED</u> | <u>2019 APPROVED</u> | <u>2020 RECOMMEND</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Basic Utilities | \$ 8,923,314 | 11,180,467 | 13,224,920 | 13,119,433 | 9,980,558 |
| Public Safety | 13,110,327 | 13,886,526 | 13,857,623 | 14,339,489 | 14,797,972 |
| Police Facility | 13,658,775 | 1,391,920 | 5,164,592 | 4,261,479 | 3,141,500 |
| Transportation | 4,745,736 | 4,719,414 | 7,004,958 | 5,070,712 | 7,539,944 |
| General Government | 3,782,676 | 3,805,919 | 4,105,997 | 4,793,273 | 11,300,754 |
| Debt Service | 4,891,290 | 4,540,120 | 3,395,427 | 2,788,684 | 2,394,776 |
| Community and Environment | 2,031,764 | 2,234,650 | 1,980,511 | 1,956,329 | 2,255,744 |
| Leisure Time Activities | 2,178,520 | 3,123,898 | 2,201,899 | 2,251,645 | 2,368,114 |
| Health Services | 687,227 | 791,625 | 866,144 | 914,360 | 952,416 |
| 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 | <u>\$ 54,260,629</u> | <u>\$ 45,925,539</u> | <u>52,053,071</u> | <u>49,746,404</u> | <u>54,982,778</u> |
| Less Police Facility (P.F. not reflected in graph) | 13,658,775 | 1,391,920 | 5,164,592 | 4,261,479 | 3,141,500 |
| Total (less Police Facility) | 40,601,854 | 44,533,619 | 46,888,479 | 45,484,925 | 51,841,278 |

PROGRAM AREA COMPARISON

2020 RECOMMENDED



2019 APPROVED







General
 Government

FUNDING BY PROGRAM AREA

**2020
RECOMMEND**

GENERAL GOVERNMENT

| | |
|----------------------------|---------------------|
| General Government | |
| City Council | \$200,511 |
| Mayor | 14,930 |
| Community Support | 86,500 |
| City Manager | 390,864 |
| Human Resources | 84,278 |
| Civil Service | 81,378 |
| Law | 452,862 |
| Financial Administration | 581,907 |
| Income Tax Administration | 633,713 |
| Service Administration | 577,035 |
| Engineering | 339,382 |
| Adjunct Facilities | 22,692 |
| Miscellaneous and Sundry | 390,250 |
| New Facility | 7,000,000 |
| Information Technology | 444,452 |
| SUBTOTAL | 11,300,754 |
| | |
| Basic Utility Services | |
| Human Resources Support | 64,790 |
| Financial Admin. Support | 577,681 |
| Service Admin. Support | 604,448 |
| Engineering Admin. Support | 796,420 |
| IT Support | 96,704 |
| SUBTOTAL | 2,140,043 |
| TOTAL | \$13,440,797 |

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 140,554 | \$ 161,266 | \$ 167,708 |
| Operation and Maintenance | 23,820 | 32,603 | 32,803 |
| Capital Outlay | 0 | | |
| Total | <u>\$ 164,374</u> | <u>\$ 193,869</u> | <u>\$ 200,511</u> |
| Total Positions | 10 | 10 | 10 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 164,374 | \$ 193,869 | \$ 200,511 |
| Total | <u>\$ 164,374</u> | <u>\$ 193,869</u> | <u>\$ 200,511</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 2020 recommended operation and maintenance budget reflects an increase of \$200.00 or 0.6%, compared to the 2019 budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 106,704 | \$ 123,400 | \$ 128,200 |
| 7004 Retirement (PERS) | 14,938 | 17,276 | 17,948 |
| 7005 Medicare | 1,486 | 1,790 | 1,860 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7008 Overtime | 0 | 0 | 0 |
| 7009 Unemployment & Workers' Comp | 2,726 | 3,200 | 3,200 |
| Total Personnel Services | \$ 140,554 | \$ 161,266 | \$ 167,708 |
| 7210 Travel & Training | \$ 2,704 | \$ 6,000 | \$ 5,400 |
| 7320 Communications/Postage | 3,852 | 3,500 | 4,100 |
| 7330 Rents and Leases | 0 | 0 | 0 |
| 7340 Professional Services | 5,487 | 6,000 | 6,000 |
| 7350 Maintenance of Equipment & Facility | 299 | 1,500 | 1,500 |
| 7360 Insurance & Bonding | 184 | 303 | 303 |
| 7370 Printing, Photocopy, Advertising | 1,669 | 3,000 | 3,000 |
| 7390 Misc. Contractual Service | 7,321 | 10,900 | 10,900 |
| 7410 Office Supplies | 489 | 600 | 600 |
| 7420 Operating Materials | 1,600 | 700 | 800 |
| 7440 Small Tools/Minor Equipment | 215 | 100 | 200 |
| Total Operation & Maintenance | \$ 23,820 | \$ 32,603 | \$ 32,803 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 164,374 | \$ 193,869 | \$ 200,511 |

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
001-570-702

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 9,351 | \$ 9,530 | \$ 9,530 |
| Operation and Maintenance | 3,857 | 5,300 | 5,400 |
| Capital Outlay | | | |
| Total | <u>\$ 13,208</u> | <u>\$ 14,830</u> | <u>\$ 14,930</u> |
| Total Positions | 1 | 1 | 1 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 13,208 | \$ 14,830 | \$ 14,930 |
| Total | <u>\$ 13,208</u> | <u>\$ 14,830</u> | <u>\$ 14,930</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 2020 recommended operation and maintenance budget reflects an increase of \$100.00 or 1.89%, as compared to the 2019 budget.

| Department: | | Division Fund: | | Account No: |
|--|------------------|------------------|-------------------|--------------|
| General Government | | Mayor | General | 001-570-702- |
| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend | |
| 7001 Employee - Regular Salaries | \$ 8,100 | \$ 8,100 | \$ 8,100 | |
| 7004 Retirement (PERS) | 1,134 | 1,140 | 1,140 | |
| 7005 Medicare | 117 | 120 | 120 | |
| 7006 Health Insurance | 0 | 0 | 0 | |
| 7008 Overtime | 0 | 0 | 0 | |
| 7009 Unemployment & Workers' Comp | 0 | 170 | 170 | |
| Total Personnel Services | \$ 9,351 | \$ 9,530 | \$ 9,530 | |
| 7210 Travel & Training | \$ 1,144 | \$ 2,300 | \$ 2,000 | |
| 7320 Communications/Postage | 1520 | 1800 | 1800 | |
| 7330 Rents and Leases | 0 | 0 | 0 | |
| 7340 Professional Services | 60 | 0 | 100 | |
| 7370 Printing, Photocopy, Advertising | 114 | 300 | 300 | |
| 7390 Misc. Contractual Service | 875 | 100 | 400 | |
| 7410 Office Supplies | 114 | 200 | 200 | |
| 7420 Operating Materials | 30 | 600 | 600 | |
| 7440 Small Tools/Minor Equipment | 0 | 0 | 0 | |
| Total Operation & Maintenance | \$ 3,857 | \$ 5,300 | \$ 5,400 | |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | |
| Total | \$ 13,208 | \$ 14,830 | \$ 14,930 | |

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
001-570-703

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ |
| Operation and Maintenance | 72,864 | 84,500 | 86,500 |
| Capital Outlay | | | |
| Total | <u>\$ 72,864</u> | <u>\$ 84,500</u> | <u>\$ 86,500</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 72,864 | \$ 84,500 | \$ 86,500 |
| Total | <u>\$ 72,864</u> | <u>\$ 84,500</u> | <u>\$ 86,500</u> |

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. This cost center includes, but is not limited to: funds for a downtown festival, maintenance of the City's website, and funds for unexpected requests that come before Council.

Program Comments:

The 2020 recommended operation and maintenance budget of \$86,500 reflects an increase of 2.37% compared to the 2019 budget. The budgeted expenses consist of the following: \$15,000 for community wide economic development promotional grants; \$13,200 for a downtown festival (increased \$2,000 by KCC in 2016 and an additional \$1,200 in 2019); \$8,000 for City's agreed portion of bike share program (new in 2016 for 3 year period per MOU); \$1,800 to support and maintain the City's website and \$500 for fuel expense. This budget cost center also includes \$48,000 for the required sharing of bed tax with the Convention and Visitor's Bureau. The City Council initiated increases of \$5,000 for community wide economic development promotional grants in the original 2016 budget and then \$2,000 for the Heritage Festival as an amendment to the 2016 budget followed by an additional \$1,200 in 2019 for fireworks increases; each of these Council approved increases have been retained in the subsequent annual budgets. The expense line for Bed Tax was also increased in previous annual budgets by \$1,000 to meet the City's required share of increased revenues being collected primarily from the KSU Hotel and Convention Center. This share is now paid to Destination Kent, but prior to 2016 it was remitted to the Kent Convention and Visitor's Bureau.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7280 Vehicle Fuel \$ | 0 | \$ 500 | \$ 500 |
| 7390 Misc. Contractual Servic | 32,772 | 36,000 | 38,000 |
| 7420 Operating Materials | 0 | 0 | 0 |
| 7780 Bed Tax Shared | 40,092 | 48,000 | 48,000 |
| Total Operation & M: | \$ 72,864 | \$ 84,500 | \$ 86,500 |
| 7630 Equipment Items > \$2 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 72,864 | \$ 84,500 | \$ 86,500 |

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

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 284,754 | \$ 314,000 | \$ 327,241 |
| Operation and Maintenance | 57,421 | 62,923 | 63,623 |
| Capital Outlay | | | |
| Total | \$ 342,175 | \$ 376,923 | \$ 390,864 |
| Total Positions | 2 | 2 | 2 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 342,175 | \$ 376,923 | \$ 390,864 |
| Total | \$ 342,175 | \$ 376,923 | \$ 390,864 |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$700.00 or 1.11%, compared to the 2019 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
001-570-704-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 213,332 | \$ 236,200 | \$ 245,648 |
| 7004 Retirement (PERS) | 29,915 | 33,070 | 34,931 |
| 7005 Medicare | 3,096 | 3,430 | 3,562 |
| 7006 Health Insurance | 29,400 | 31,200 | 33,000 |
| 7008 Overtime | 349 | 300 | 300 |
| 7009 Unemployment & Workers' Comp | 5,062 | 6,200 | 6,200 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 284,754 | \$ 314,000 | \$ 327,241 |
| 7210 Travel & Training | \$ 669 | \$ 700 | \$ 900 |
| 7320 Communications/Postage | 6,989 | 8,000 | 8,000 |
| 7340 Professional Services | 2,850 | 4,300 | 4,300 |
| 7350 Maintenance of Equipment & Facility | 2,633 | 3,800 | 3,800 |
| 7360 Insurance & Bonding | 416 | 423 | 423 |
| 7370 Printing, Photocopy, Advertising | 1,146 | 1,700 | 1,700 |
| 7390 Misc. Contractual Service | 41,750 | 42,000 | 42,500 |
| 7410 Office Supplies | 693 | 1,000 | 1,000 |
| 7420 Operating Materials | 275 | 500 | 500 |
| 7440 Small Tools/Minor Equipment | 0 | 500 | 500 |
| Total Operation & Maintenance | \$ 57,421 | \$ 62,923 | \$ 63,623 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 342,175 | \$ 376,923 | \$ 390,864 |

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 116,270 | \$ 123,930 | \$ 129,580 |
| Operation and Maintenance | 15,388 | 19,488 | 19,488 |
| Capital Outlay | 0 | | |
| Total | \$ 131,658 | \$ 143,418 | \$ 149,068 |
| Total Positions | 1 | 1 | 1 |
| Funding by Source | | | |
| General | \$ 72,345 | \$ 81,452 | \$ 84,278 |
| Water | 28,873 | 30,983 | 32,395 |
| Sewer | 28,872 | 30,983 | 32,395 |
| Total | \$ 130,090 | \$ 143,418 | \$ 149,068 |

Program Description:

This division facilitates the tracking of expenditures related to the Human Resources Manager and the specific programs and services provided through this office. This division accounts for the administration of the employee health care plan, the Employee Assistance Program (EAP), the drug and alcohol testing program (DOT), pre-employment hiring activities, serves as the administration's liaison to the Civil Service Commission, and monitors compliance with equal employment opportunity policies, the family medical leave requirements, sexual harassment regulation, accommodating disabled workers under the Americans with Disabilities Act (ADA), the Fair Labor Standards Act (FLSA), workplace safety standards under OSHA, annual filing of the EEOC report, and Public Records law as it pertains to personnel files. Additionally, there is continuously evolving state and federal case law being promulgated which constantly changes labor and employment requirements affecting public sector employers. The Human Resources Manager also coordinates employment related disputes, including all grievances and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters. This position receives half of its funding allocation from the general fund while the other half is evenly divided among the water and sewer funds.

Program Comments:

The 2020 recommended operation and maintenance budget reflects no change compared to 2019.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
001-570-705-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 85,968 | \$ 92,090 | \$ 95,776 |
| 7004 Retirement (PERS) | 12,036 | 12,900 | 13,412 |
| 7005 Medicare | 1,230 | 1,340 | 1,392 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7009 Unemployment & Workers' Comp | 2,336 | 2,000 | 2,500 |
| Total Personnel Services | \$ 116,270 | \$ 123,930 | \$ 129,580 |
| 7210 Travel & Training | \$ 473 | \$ 1,300 | \$ 1,300 |
| 7320 Communications/Postage | 182 | 800 | 800 |
| 7340 Professional Services | 7,847 | 10,875 | 10,875 |
| 7350 Maint of Equip & Facility | 1,907 | 2,000 | 2,000 |
| 7360 Insurance & Bonding | 184 | 303 | 303 |
| 7370 Printing, Photocopy, Advertising | 195 | 100 | 100 |
| 7390 Misc. Contractual Service | 1,457 | 3,200 | 3,200 |
| 7410 Office Supplies | 200 | 200 | 200 |
| 7420 Operating Materials | 0 | 410 | 410 |
| 7440 Small Tools/Minor Equipment | 1,375 | 300 | 300 |
| Total Operation & Maintenance | \$ 13,820 | \$ 19,488 | \$ 19,488 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 130,090 | \$ 143,418 | \$ 149,068 |



Department:
General Government

Division: Fund:
Human Resources General et al

Account No:
001-570-705-

| Line Description | General | Water | Sewer | 2020 Total |
|--|------------------|------------------|------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 47,888 | \$ 23,944 | \$ 23,944 | \$ 95,776 |
| 7004 Retirement (PERS) | 6,706 | 3,353 | 3,353 | 13,412 |
| 7005 Medicare | 696 | 348 | 348 | 1,392 |
| 7006 Health Insurance | 8,250 | 4,125 | 4,125 | 16,500 |
| 7009 Unemployment & Workers' Comp | 1,250 | 625 | 625 | 2,500 |
| | | | | 0 |
| Total Personnel Services | \$ 64,790 | \$ 32,395 | \$ 32,395 | \$ 129,580 |
| 7210 Travel & Training | \$ 1,300 | \$ | \$ | \$ 1,300 |
| 7320 Communications/Postage | 800 | | | 800 |
| 7340 Professional Services | 10,875 | | | 10,875 |
| 7350 Maint of Equip & Facility | 2,000 | | | 2,000 |
| 7360 Insurance & Bonding | 303 | | | 303 |
| 7370 Printing, Photocopy, Advertising | 100 | | | 100 |
| 7390 Misc. Contractual Service | 3,200 | | | 3,200 |
| 7410 Office Supplies | 200 | | | 200 |
| 7420 Operating Materials | 410 | | | 410 |
| 7440 Small Tools/Minor Equipment | 300 | | | 300 |
| | | | | |
| Total Operation & Maintenance | \$ 19,488 | \$ 0 | \$ 0 | \$ 19,488 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | | | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 84,278 | \$ 32,395 | \$ 32,395 | \$ 149,068 |

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
001-570-706

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 26,297 | \$ 31,105 | \$ 32,425 |
| Operation and Maintenance | 26,781 | 41,523 | 48,953 |
| Capital Outlay | 0 | | |
| Total | <u>\$ 53,078</u> | <u>\$ 72,628</u> | <u>\$ 81,378</u> |
| Total Positions | 1 | 1 | 1 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 53,078 | \$ 72,628 | \$ 81,378 |
| Total | <u>\$ 53,078</u> | <u>\$ 72,628</u> | <u>\$ 81,378</u> |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$7,430.00 or 17.89%, as compared to the 2019 budget.

Professional Service line item, which is used for testing and assessment centers, was increased to cover rising costs of administering exams as eligible lists expire with both the City and Kent City Schools. Also increased to allow for expected promotional center.

Small Tools line item recommended \$1,500.00 to replace the office PC.

Department: General Government Division: Civil Service Fund: General Account No: 001-570-706-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 22,441 | \$ 26,331 | 27,648 |
| 7004 Retirement (PERS) | 3,142 | 3,887 | 3,871 |
| 7005 Medicare | 325 | 382 | 401 |
| 7006 Health Insurance | 0 | 0 | 0 |
| 7005 Overtime | 0 | 0 | 0 |
| 7009 Unemployment & Workers' Comp | 389 | 505 | 505 |
| Total Personnel Services | \$ 26,297 | \$ 31,105 | 32,425 |
| 7210 Travel & Training | \$ 0 | \$ 250 | 100 |
| 7320 Communications/Postage | 1,714 | 2,000 | 2,000 |
| 7330 Rents and Leases | | | |
| 7340 Professional Services | 20,958 | 29,120 | 35,300 |
| 7350 Maintenance of Equipment & Facility | 263 | 1,000 | 1,000 |
| 7360 Insurance & Bonding | 184 | 303 | 303 |
| 7370 Printing, Photocopy, Advertising | 1,271 | 5,200 | 5,200 |
| 7390 Misc. Contractual Service | 567 | 550 | 550 |
| 7410 Office Supplies | 0 | 500 | 500 |
| 7420 Operating Materials | 1,824 | 2,500 | 2,500 |
| 7440 Small Tools/Minor Equipment | 0 | 100 | 1,500 |
| Total Operation & Maintenance | \$ 26,781 | \$ 41,523 | 48,953 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | 0 |
| Total | \$ 53,078 | \$ 72,628 | 81,378 |

Department:
General Government

Division:
Law

Fund:
General

Account No:
001-570-707

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 342,708 | \$ 320,560 | \$ 333,967 |
| Operation and Maintenance | 82,321 | 118,895 | 118,895 |
| Capital Outlay | 0 | | |
| Total | <u>\$ 425,029</u> | <u>\$ 439,455</u> | <u>\$ 452,862</u> |
| Total Positions | 4 | 4 | 4 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 425,029 | \$ 439,455 | \$ 452,862 |
| Total | <u>\$ 425,029</u> | <u>\$ 439,455</u> | <u>\$ 452,862</u> |

Program Description:

The Law Department serves as the City's primary legal counsel for matters pending before City Council, all boards and commissions and all administrative matters with the various departments in the City, including the Parks and Recreation and Health Departments.

The Law Department prosecutes all misdemeanor cases filed pursuant to the ordinances of the City of Kent and assists the Kent Police Department in other cases where such assistance is deemed necessary.

The Law Department is ultimately responsible for enforcing all actions brought under the City's health, building, zoning and other regulatory codes, and facilitates the collection of water, sewer, ambulance and other general credit matters. The department also is ultimately responsible for defending the City in all actions brought against the City.

Program Comments:

The 2020 recommended operation and maintenance budget reflects no change as compared to the 2019 budget. The amount required in the professional service line is dependent upon the level of specialized litigation required and may increase or decrease as the need for outside counsel fluctuates.

| Department: General Government | Division: Law | Fund: General | Account No: 001-570-707- |
|--|-------------------|-------------------|-----------------------------|
| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
| 7001 Employee - Regular Salaries | \$ 279,948 | \$ 245,000 | \$ 254,800 |
| 7004 Retirement (PERS) | 26,393 | 34,300 | 35,672 |
| 7005 Medicare | 4,022 | 3,560 | 3,695 |
| 7006 Health Insurance | 25,725 | 31,200 | 33,000 |
| 7008 Overtime | 0 | 0 | 0 |
| 7009 Unemployment & Workers' Comp | 6,620 | 6,500 | 6,800 |
| Total Personnel Services | \$ 342,708 | \$ 320,560 | \$ 333,967 |
| 7210 Travel & Training | \$ 311 | \$ 950 | \$ 950 |
| 7320 Communications/Postage | 3,430 | 3,200 | 3,200 |
| 7340 Professional Services | 63,718 | 100,000 | 100,000 |
| 7350 Maintenance of Equipment & Facility | 737 | 780 | 780 |
| 7360 Insurance & Bonding | 367 | 665 | 665 |
| 7370 Printing, Photocopy, Advertising | 369 | 100 | 100 |
| 7390 Misc. Contractual Service | 9,600 | 10,000 | 10,000 |
| 7410 Office Supplies | 911 | 1,000 | 1,000 |
| 7420 Operating Materials | 2,568 | 2,000 | 2,000 |
| 7440 Small Tools/Minor Equipment | 310 | 200 | 200 |
| Total Operation & Maintenance | \$ 82,321 | \$ 118,895 | \$ 118,895 |
| 7620 Buildings | \$ 0 | \$ 0 | \$ 0 |
| 7630 Equipment Items > \$2,500 | 0 | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 425,029 | \$ 439,455 | \$ 452,862 |

Department: General Government Division: Financial Administration Fund: General et al Account No: 001-570-708

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 852,950 | \$ 729,996 | \$ 871,244 |
| Operation and Maintenance | 238,485 | 274,044 | 288,344 |
| Capital Outlay | 0 | 0 | |
| Total | \$ 1,091,435 | \$ 1,004,040 | \$ 1,159,588 |
| Total Positions | 9 | 9 | 9 |
| Funding by Source | | | |
| General | \$ 348,770 | \$ 328,784 | \$ 364,996 |
| Income Tax | 166,910 | 181,599 | 216,911 |
| Water | 238,844 | 203,285 | 243,797 |
| Sewer | 240,412 | 200,786 | 241,298 |
| Utility Billing | 96,499 | 89,586 | 92,586 |
| Capital Projects | 0 | 0 | 0 |
| Total | \$ 1,091,435 | \$ 1,004,040 | \$ 1,159,588 |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of 5.2%, or \$14,300.00, as compared to the 2019 budget.

Department: General Government Division: Financial Administration Fund: General et al Account No: 001-570-708-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 503,749 | \$ 521,160 | \$ 629,404 |
| 7004 Retirement (PERS) | 69,188 | 72,960 | 85,376 |
| 7005 Medicare | 6,306 | 7,576 | 9,288 |
| 7006 Health Insurance | 108,413 | 109,200 | 127,876 |
| 7008 Overtime | 3,712 | 5,000 | 5,200 |
| 7009 Unemployment & Workers' Comp | 157,982 | 10,500 | 10,500 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 852,950 | \$ 729,996 | \$ 871,244 |
| 7210 Travel & Training | \$ 1,222 | \$ 4,100 | \$ 4,100 |
| 7320 Communications/Postage | 59,189 | 67,600 | 67,600 |
| 7330 Rents & Leases | 8,108 | 9,700 | 9,700 |
| 7340 Professional Services | 4,204 | 23,000 | 23,000 |
| 7350 Maintenance of Equipment & Facility | 4,169 | 7,100 | 7,100 |
| 7360 Insurance & Bonding | 3,920 | 4,244 | 4,244 |
| 7370 Printing, Photocopy, Advertising | 6,324 | 7,400 | 7,500 |
| 7390 Misc. Contractual Service | 144,137 | 131,000 | 145,000 |
| 7410 Office Supplies | 3,253 | 4,000 | 4,000 |
| 7420 Operating Materials | 3,028 | 7,600 | 7,600 |
| 7440 Small Tools/Minor Equipment | 931 | 3,300 | 3,500 |
| 7520 Liability | 0 | 5,000 | 5,000 |
| 7790 Over/Under | | | |
| Total Operation & Maintenance | \$ 238,485 | \$ 274,044 | \$ 288,344 |
| 7620 Building | \$ | \$ | \$ |
| 7630 Equipment Items > \$2,500 | \$ | \$ | 0 \$ |
| Fin. System Upgrade/Bus. Analytics | | | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 1,091,435 | \$ 1,004,040 | \$ 1,159,588 |

General Government

Division: Fund:
Financial Administ General et al

Account No:
001-570-708-

| Line Description | General | Inc.Tax | Water | Page 1 Subtotal |
|--|-------------------|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 157,351 | \$ 157,351 | \$ 157,351 | \$ 472,053 |
| 7004 Retirement (PERS) | 21,344 | 21,344 | 21,344 | 64,032 |
| 7005 Medicare | 2,322 | 2,322 | 2,322 | 6,966 |
| 7006 Health Insurance | 31,969 | 31,969 | 31,969 | 95,907 |
| 7008 Overtime | 1,300 | 1,300 | 1,300 | 3,900 |
| 7009 Unemployment & Workers' Comp | 2,625 | 2,625 | 2,625 | 7,875 |
| 7250 Auto Allowance | 3,600 | | | 3,600 |
| Total Personnel Services | \$ 220,511 | \$ 216,911 | \$ 216,911 | \$ 654,333 |
| 7210 Travel & Training | \$ 3,800 | \$ | \$ | \$ 3,800 |
| 7320 Communications/Postage | 17,000 | | 4,800 | 21,800 |
| 7330 Rents & Leases | 1,000 | | 7,900 | 8,900 |
| 7340 Professional Services | 21,000 | | | 21,000 |
| 7350 Maintenance of Equipment & Facility | 4,600 | | | 4,600 |
| 7360 Insurance & Bonding | 3,685 | | 186 | 3,871 |
| 7370 Printing, Photocopy, Advertising | 2,700 | | | 2,700 |
| 7390 Misc. Contractual Service | 81,000 | | 14,000 | 95,000 |
| 7410 Office Supplies | 2,100 | | | 2,100 |
| 7420 Operating Materials | 5,600 | | | 5,600 |
| 7440 Small Tools/Minor Equipment | 2,000 | | | 2,000 |
| 7520 Liability | | | | 0 |
| 7790 Over/Under | | | | 0 |
| Total Operation & Maintenance | \$ 144,485 | \$ 0 | \$ 26,886 | \$ 171,371 |
| 7620 Buildings | \$ | \$ | \$ | \$ 0 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ | \$ 0 |
| Fin. System Upgrade/Bus. Analytics | | | | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 364,996 | \$ 216,911 | \$ 243,797 | \$ 825,704 |

Department: General Government Division: Financial Administration Fund: General et al Account No: 001-570-708-

| Line Description | Capital Projects | Sewer | Utility Billing | 2020 Total |
|--|------------------|-------------------|------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ | \$ 157,351 | \$ | \$ 629,404 |
| 7004 Retirement (PERS) | | 21,344 | | 85,376 |
| 7005 Medicare | | 2,322 | | 9,288 |
| 7006 Health Insurance | | 31,969 | | 127,876 |
| 7008 Overtime | | 1,300 | | 5,200 |
| 7009 Unemployment & Workers' Comp | | 2,625 | | 10,500 |
| 7250 Auto Allowance | | | | 3,600 |
| Total Personnel Services | \$ 0 | \$ 216,911 | \$ 0 | \$ 871,244 |
| 7210 Travel & Training | \$ | \$ | \$ 300 | \$ 4,100 |
| 7320 Communications/Postage | | 4,800 | 41,000 | 67,600 |
| 7330 Rents & Leases | | 400 | 400 | 9,700 |
| 7340 Professional Services | | | 2,000 | 23,000 |
| 7350 Maintenance of Equipment & Facility | | | 2,500 | 7,100 |
| 7360 Insurance & Bonding | | 187 | 186 | 4,244 |
| 7370 Printing, Photocopy, Advertising | | | 4,800 | 7,500 |
| 7390 Misc. Contractual Service | | 14,000 | 36,000 | 145,000 |
| 7410 Office Supplies | | | 1,900 | 4,000 |
| 7420 Operating Materials | | | 2,000 | 7,600 |
| 7440 Small Tools/Minor Equipment | | | 1,500 | 3,500 |
| 7520 Liability | | 5,000 | | 5,000 |
| 7790 Over/Under | | | | 0 |
| Total Operation & Maintenance | \$ 0 | \$ 24,387 | \$ 92,586 | \$ 288,344 |
| 7620 Building | \$ | \$ | \$ | 0 |
| 7630 Equipment Items > \$500 | \$ | \$ | \$ 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 0 | \$ 241,298 | \$ 92,586 | \$ 1,159,588 |

| | | | |
|-----------------------------------|--------------------------------|---------------------|----------------------------|
| Department: General Government | Division: Income Tax Admin. | Fund: Income Tax | Account No: 116-570-709 |
| Resource Summary | 2018 | 2019 | 2020 |
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 82,889 | \$ 88,115 | \$ 91,480 |
| Operation and Maintenance | 466,314 | 526,683 | 542,233 |
| Capital Outlay | 0 | 0 | |
| Total | <u>\$ 549,203</u> | <u>\$ 614,798</u> | <u>\$ 633,713</u> |
| Total Positions | 1 | 1 | 1 |
| Funding by Source | | | |
| Income Tax | \$ 549,203 | \$ 614,798 | \$ 633,713 |
| Total | <u>\$ 549,203</u> | <u>\$ 614,798</u> | <u>\$ 633,713</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 2020 recommended Operation and Maintenance budget reflects a net increase of \$15,550.00, or 2.95% overall as compared to the 2019 budget. This is primarily attributable to volume based fees for income tax collections and related expenses for the City's contracted income tax collection agency, and is therefore more than offset by new revenue.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 56,505 | \$ 60,410 | \$ 62,072 |
| 7004 Retirement (PERS) | 8,086 | 8,630 | 8,887 |
| 7005 Medicare | 790 | 895 | 921 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7008 Overtime | 1,250 | 1,200 | 1,400 |
| 7009 Unemployment & Workers' Comp | 1,558 | 1,380 | 1,700 |
| Total Personnel Services | \$ 82,889 | \$ 88,115 | \$ 91,480 |
| 7210 Travel & Training | \$ 0 | \$ 150 | \$ 200 |
| 7320 Communications/Postage | 4,755 | 5,000 | 5,000 |
| 7330 Rents & Leases | | | 0 |
| 7340 Professional Services | 211 | 300 | 300 |
| 7350 Maintenance of Equipment & Facility | 0 | | 0 |
| 7360 Insurance & Bonding | 0 | 133 | 133 |
| 7370 Printing, Photocopy, Advertising | 0 | | 0 |
| 7390 Misc. Contractual Service | 460,755 | 514,500 | 530,000 |
| 7410 Office Supplies | 0 | | 0 |
| 7420 Operating Materials | 283 | 600 | 600 |
| 7440 Small Tools/Minor Equipment | 310 | 1,000 | 1,000 |
| 7710 Refunds | 0 | | 0 |
| 7720 Reimbursements | 0 | 5,000 | 5,000 * |
| 7790 Over / Under | 0 | | |
| Total Operation & Maintenance | \$ 466,314 | \$ 526,683 | \$ 542,233 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 549,203 | \$ 614,798 | \$ 633,713 |

* Field Local School- Land O Lakes

Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
001-570-710

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 345,617 | \$ 420,700 | \$ 438,131 |
| Operation and Maintenance | 706,662 | 672,942 | 703,352 |
| Capital Outlay | 190,039 | 40,000 | 40,000 |
| Total | <u>\$ 1,242,318</u> | <u>\$ 1,133,642</u> | <u>\$ 1,181,483</u> |
| Total Positions | 3 | 4 | 4 |

| Funding by Source | | | |
|-------------------|---------------------|---------------------|---------------------|
| General | \$ 472,852 | \$ 532,178 | \$ 577,035 |
| Water | 78,159 | 92,910 | 96,128 |
| Sewer | 85,344 | 92,910 | 96,128 |
| Solid Waste | 362,826 | 240,613 | 257,918 |
| Storm | 77,520 | 135,031 | 129,274 |
| Capital Project | 165,617 | 40,000 | 25,000 |
| Total | <u>\$ 1,242,318</u> | <u>\$ 1,133,642</u> | <u>\$ 1,181,483</u> |

Program Description:

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

Program Comments:

The 2020 operation and maintenance budget reflects an increase of \$30,410.00 or 4.52% as compared to the 2019 budget.

Department:
General Government

Division:
Service Administration

Fund: Account No:
General et al 001-570-710-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 244,522 | \$ 295,000 | \$ 306,800 |
| 7004 Retirement (PERS) | 34,607 | 42,010 | 43,857 |
| 7005 Medicare | 3,535 | 4,290 | 4,474 |
| 7006 Health Insurance | 50,836 | 62,400 | 66,000 |
| 7008 Overtime | 2,677 | 6,000 | 6,000 |
| 7009 Unemployment & Workers' Comp | 5,840 | 7,400 | 7,400 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 345,617 | \$ 420,700 | \$ 438,131 |
| 7210 Travel & Training | \$ 665 | \$ 2,500 | \$ 1,750 |
| 7310 Utilities | 143,313 | 145,000 | 146,380 |
| 7320 Communications/Postage | 2,465 | 3,000 | 3,200 |
| 7330 Rents & Leases | 0 | 0 | 0 |
| 7340 Professional Services | 10,115 | 25,000 | 25,000 |
| 7350 Maintenance of Equipment & Facility | 21,794 | 27,200 | 28,000 |
| 7360 Insurance & Bonding | 9,880 | 12,022 | 12,022 |
| 7370 Printing, Photocopy, Advertising | 995 | 6,500 | 6,500 |
| 7390 Misc. Contractual Service | 505,670 | 432,720 | 460,000 |
| 7410 Office Supplies | 1,813 | 3,500 | 3,500 |
| 7420 Operating Materials | 9,506 | 12,000 | 13,500 |
| 7440 Small Tools/Minor Equipment | 446 | 3,500 | 3,500 |
| Total Operation & Maintenance | \$ 706,662 | \$ 672,942 | \$ 703,352 |
| 7610 Lands | \$ 0 | \$ 0 | \$ 0 |
| 7620 Buildings | 25,000 | | |
| Service Adm Roof Repair | 0 | 30,000 | 30,000 |
| 7630 Equipment Items > \$2,500 | 116,041 | | |
| Phone & Network(SS-17-01) | 0 | | |
| City Wide Phone Network | 0 | | |
| 7640 Misc Roadway Lighting Equipment | 0 | 10,000 | 10,000 |
| 7680 Contract | 48,998 | | |
| Storm Water Rate Analysis | 0 | | |
| Total Capital Outlay | \$ 190,039 | \$ 40,000 | \$ 40,000 |
| Total | \$ 1,242,318 | \$ 1,133,642 | \$ 1,181,483 |

Department: General Government Division: Service Administration Fund: General et al Account No: 001-570-710-

| Line Description | 001 General | 201 Water | 202 Sewer | Solid Waste | Page A Subtotal |
|--|-------------------|------------------|------------------|----------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 49,088 | \$ 64,428 | \$ 64,428 | \$ 64,428 | \$ 242,372 |
| 7004 Retirement (PERS) | 7,041 | 9,204 | 9,204 | 9,204 | 34,653 |
| 7005 Medicare | 730 | 936 | 936 | 936 | 3,538 |
| 7006 Health Insurance | 10,560 | 13,860 | 13,860 | 13,860 | 52,140 |
| 7008 Overtime | 1,200 | 1,200 | 1,200 | 1,200 | 4,800 |
| 7009 Unemployment & Workers' Comp | 1,400 | 1,500 | 1,500 | 1,500 | 5,900 |
| 7250 Auto Allowance | 3,600 | 0 | 0 | 0 | 3,600 |
| Total Personnel Services | \$ 73,619 | \$ 91,128 | \$ 91,128 | 91,128 | \$ 347,003 |
| 7210 Travel & Training | \$ 1,750 | \$ | \$ | \$ | 1,750 |
| 7310 Utilities | 146,380 | | | | 146,380 |
| 7320 Communications/Postage | 2,048 | | | 1,152 | 3,200 |
| 7330 Rents & Leases | 0 | | | | 0 |
| 7340 Professional Services | 22,000 | | | | 22,000 |
| 7350 Maintenance of Equipment & Facility | 28,000 | | | | 28,000 |
| 7360 Insurance & Bonding | 6,468 | | | 408 | 6,876 |
| 7370 Printing, Photocopy, Advertising | 6,370 | | | 130 | 6,500 |
| 7390 Misc. Contractual Service | 270,000 | | | 160,000 | 430,000 |
| 7410 Office Supplies | 3,500 | | | | 3,500 |
| 7420 Operating Materials | 13,400 | | | 100 | 13,500 |
| 7440 Small Tools/Minor Equipment | 3,500 | | | | 3,500 |
| Total Operation & Maintenance | \$ 503,416 | \$ 0 | \$ 0 | 161,790 | \$ 665,206 |
| Use 2-26B for Fund 301 | | | | | |
| 7610 Lands | \$ | \$ | \$ | \$ | 0 |
| 7620 Buildings | | | | | 0 |
| Service Admin Roof Repair | | 5,000 | 5,000 | 5,000 | 15,000 |
| 7630 Equipment Items > \$2,500 | | | | | 0 |
| Phone & Network(SS-17-01) | | | | | 0 |
| City Wide Phone Network | | | | | 0 |
| 7640 Misc Roadway Lighting Equipment | | | | | 0 |
| 7680 Contract | | | | | 0 |
| Storm Water Rate Analysis | | | | | 0 |
| Total Capital Outlay | \$ 0 | \$ 5,000 | \$ 5,000 | 5,000 | \$ 15,000 |
| Total | \$ 577,035 | \$ 96,128 | \$ 96,128 | 257,918 | \$ 1,027,209 |

Department: General Government Division: Service Administration Fund: General et al Account No: 001-570-710-

| Line Description | Page A Subtotal | Storm Water | Fund 301 | | 2020 Total |
|--|---------------------|-------------------|---------------------|------------------|------------------|
| | | | Capital Projects | | |
| 7001 Employee - Regular Salaries | \$ 242,372 | \$ 64,428 | \$ | \$ | \$ 306,800 |
| 7004 Retirement (PERS) | 34,653 | 9,204 | | | 43,857 |
| 7005 Medicare | 3,538 | 936 | | | 4,474 |
| 7006 Health Insurance | 52,140 | 13,860 | | | 66,000 |
| 7008 Overtime | 4,800 | 1,200 | | | 6,000 |
| 7009 Unemployment & Workers' Comp | 5,900 | 1,500 | | | 7,400 |
| 7250 Auto Allowance | 3,600 | 0 | | | 3,600 |
| Total Personnel Services | \$ 347,003 | \$ 91,128 | \$ 0 | \$ 0 | 438,131 |
| 7210 Travel & Training | \$ 1,750 | \$ | \$ | | 1,750 |
| 7310 Utilities | 146,380 | | | | 146,380 |
| 7320 Communications/Postage | 3,200 | | | | 3,200 |
| 7330 Rents & Leases | 0 | | | | 0 |
| 7340 Professional Services | 22,000 | 3,000 | | | 25,000 |
| 7350 Maintenance of Equipment & Facility | 28,000 | | | | 28,000 |
| 7360 Insurance & Bonding | 6,876 | 5,146 | | | 12,022 |
| 7370 Printing, Photocopy, Advertising | 6,500 | | | | 6,500 |
| 7390 Misc. Contractual Service | 430,000 | 30,000 | | | 460,000 |
| 7410 Office Supplies | 3,500 | | | | 3,500 |
| 7420 Operating Materials | 13,500 | | | | 13,500 |
| 7440 Small Tools/Minor Equipment | 3,500 | | | | 3,500 |
| Total Operation & Maintenance | \$ 665,206 | \$ 38,146 | \$ 0 | \$ 0 | 703,352 |
| 7610 Lands | \$ | \$ | \$ | | 0 |
| 7620 Buildings | | | | | 0 |
| Service Admin Roof Repair | 15,000 | | | 15,000 | 30,000 |
| 7630 Equipment Items > \$2,500 | | | | | 0 |
| Phone & Network(SS-17-01) | | | | | 0 |
| City Wide Phone Network | | | | | 0 |
| 7640 Misc Roadway Lighting Equip | | | | 10,000 | 10,000 |
| 7680 Contract | | | | | 0 |
| Storm Water Rate Analysis | | | | | 0 |
| Total Capital Outlay | \$ 15,000 | \$ 0 | \$ 25,000 | \$ 25,000 | 40,000 |
| Total | \$ 1,027,209 | \$ 129,274 | \$ 25,000 | \$ 25,000 | 1,181,483 |

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
001-570-711

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| Personnel Services | \$ 855,839 | 926,008 | \$ 963,760 |
| Operation and Maintenance | 153,965 | 177,842 | 172,042 |
| Capital Outlay | 27,929 | 5,000 | |
| Total | <u>\$ 1,037,733</u> | <u>\$ 1,108,850</u> | <u>\$ 1,135,802</u> |
| Total Positions | 7.6 | 6.6 | 6.6 |

| Funding by Source | | | |
|-------------------|---------------------|---------------------|---------------------|
| General | \$ 304,793 | \$ 343,344 | \$ 339,382 |
| Water | 232,193 | 248,502 | 258,190 |
| Sewer | 255,938 | 263,502 | 273,140 |
| Storm | 244,809 | 253,502 | 265,090 |
| Total | <u>\$ 1,037,733</u> | <u>\$ 1,108,850</u> | <u>\$ 1,135,802</u> |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects a decrease of \$5,800.00 or <3.26%> as compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 594,287 | \$ 643,968 | \$ 669,728 |
| 7004 Retirement (PERS) | 88,000 | 97,160 | 101,048 |
| 7005 Medicare | 9,055 | 10,080 | 10,484 |
| 7006 Health Insurance | 102,900 | 109,200 | 115,500 |
| 7008 Overtime | 40,960 | 50,000 | 45,000 |
| 7009 Unemployment & Workers' Comp | 20,637 | 15,600 | 22,000 |
| Total Personnel Services | \$ 855,839 | \$ 926,008 | \$ 963,760 |
| 7210 Travel & Training | \$ 2,811 | \$ 3,800 | \$ 3,800 |
| 7280 Vehicle Fuel | 1,958 | 2,000 | 2,000 |
| 7320 Communications/Postage | 8,255 | 8,500 | 8,500 |
| 7330 Rents & Leases | 0 | 0 | 0 |
| 7340 Professional Services | 118,651 | 115,000 | 115,000 |
| 7350 Maintenance of Equipment & Facility | 3,212 | 4,100 | 4,100 |
| 7360 Insurance & Bonding | 2,494 | 3,342 | 3,342 |
| 7370 Printing, Photocopy, Advertising | 1,707 | 3,500 | 3,500 |
| 7390 Misc. Contractual Service | 7,846 | 29,400 | 22,000 |
| 7410 Office Supplies | 784 | 1,100 | 1,100 |
| 7420 Operating Materials | 2,443 | 3,100 | 3,100 |
| 7440 Small Tools/Minor Equipment | 3,804 | 4,000 | 5,600 |
| Total Operation & Maintenance | \$ 153,965 | \$ 177,842 | \$ 172,042 |
| 7630 Equipment Items > \$2,500 | \$ 27,929 | \$ 0 | \$ 0 |
| Inspection Veh Replacement | | | |
| Color Plotter replacement | | 5,000 | |
| Total Capital Outlay | \$ 27,929 | \$ 5,000 | \$ 0 |
| Total | \$ 1,037,733 | \$ 1,108,850 | \$ 1,135,802 |



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

| Line Description | General | Water | Sewer | Storm Water | 2020 Total |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 167,432 | \$ 167,432 | \$ 167,432 | \$ 167,432 | \$ 669,728 |
| 7004 Retirement (PERS) | 25,262 | 25,262 | 25,262 | 25,262 | 101,048 |
| 7005 Medicare | 2,621 | 2,621 | 2,621 | 2,621 | 10,484 |
| 7006 Health Insurance | 28,875 | 28,875 | 28,875 | 28,875 | 115,500 |
| 7008 Overtime | 11,250 | 11,250 | 11,250 | 11,250 | 45,000 |
| 7009 Unemployment/Workers' Comp | 5,500 | 5,500 | 5,500 | 5,500 | 22,000 |
| | | | | | 0 |
| Total Personnel Services | \$ 240,940 | \$ 240,940 | \$ 240,940 | \$ 240,940 | \$ 963,760 |
| 7210 Travel & Training | \$ 3,800 | \$ | \$ | \$ | \$ 3,800 |
| 7280 Vehicle Fuel | 2,000 | | | | 2,000 |
| 7320 Communications/Postage | 8,500 | | | | 8,500 |
| 7330 Rents & Leases | 0 | | | | 0 |
| 7340 Professional Services | 41,400 | 17,250 | 32,200 | 24,150 | 115,000 |
| 7350 Maint.of Equipment & Facility | 4,100 | | | | 4,100 |
| 7360 Insurance & Bonding | 3,342 | | | | 3,342 |
| 7370 Printing, Photocopy, Advertising | 3,500 | | | | 3,500 |
| 7390 Misc. Contractual Service | 22,000 | | | | 22,000 |
| 7410 Office Supplies | 1,100 | | | | 1,100 |
| 7420 Operating Materials | 3,100 | | | | 3,100 |
| 7440 Small Tools/Minor Equipment | 5,600 | | | | 5,600 |
| | | | | | |
| Total Operation & Maintenan | \$ 98,442 | \$ 17,250 | \$ 32,200 | \$ 24,150 | \$ 172,042 |
| | Fund 301 | | | | |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ | \$ | 0 |
| Color Plotter Replacement | | | | | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 339,382 | \$ 258,190 | \$ 273,140 | \$ 265,090 | \$ 1,135,802 |

Department:
General Government

Division:
Adjunct Facilities

Fund:
General

Account No:
001-570-712

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|----------------|-----------------|-------------------|
| Personnel Services | \$ 0 | \$ | \$ |
| Operation and Maintenance | 954 | 1,100 | 22,692 |
| Capital Outlay | | | |
| Total | <u>\$ 954</u> | <u>\$ 1,100</u> | <u>\$ 22,692</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 954 | \$ 1,100 | \$ 22,692 |
| Total | <u>\$ 954</u> | <u>\$ 1,100</u> | <u>\$ 22,692</u> |

Program Description:

This cost center is currently used to track expenditures related to the one general governmental rental property currently held by the City.

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$21,592 or 1963.0% as compared to the 2019 budget.

The remaining amount budgeted relates to the maintenance costs associated with the one rental currently owned by the City, which is located at 408 North Mantua (the house next to the West Side Fire Station). The budgeted amount is based upon the current year's property tax bills.

| | | | |
|--------------------|--------------------|---------|-------------|
| Department: | Division: | Fund: | Account No: |
| General Government | Adjunct Facilities | General | 001-570-712 |

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|----------------|-----------------|-------------------|
| 7310 Utilities | \$ 954 | \$ 1,100 | \$ 22,692 |
| 7340 Professional Services | 0 | | |
| 7350 Maintenance of Equipment & Facilities | 0 | | |
| 7390 Misc. Contractual Service | 0 | | |
| 7490 Mileage (Property Taxes) | 0 | | |
| 7710 Refunds | | | |
| <u>Total Operation & Maintenance</u> | <u>\$ 954</u> | <u>\$ 1,100</u> | <u>\$ 22,692</u> |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| <u>Total Capital Outlay</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| <u>Total</u> | <u>\$ 954</u> | <u>\$ 1,100</u> | <u>\$ 22,692</u> |



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Judgments & Moral Claims | \$ 1,590 | \$ 15,000 | \$ 10,000 |
| Elections | 40,354 | 20,000 | 25,000 |
| County Auditor & Treasurer Fees | 29,775 | 48,000 | 40,000 |
| Delinquent Land Advertising | 29 | 250 | 250 |
| Independent Auditor | 53,357 | 59,000 | 61,000 |
| Standing Rock Cemetery | 190,507 | 195,000 | 215,000 |
| Property Taxes | 8,421 | 28,000 | 25,000 |
| Workers' Compensation | 3,134 | 10,500 | 9,000 |
| Long Distance City (minus utility/parks and rec) | 1,271 | 5,000 | 5,000 |
| Total | \$ 328,438 | \$ 380,750 | 390,250 |

Department: General Government Division: New City Hall Facility Fund: General Account No: 001-570-727

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|-------------------|---------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 79,077 | 600,000 | 0 |
| Capital Outlay | 0 | 0 | 7,000,000 |
| Total | \$ 79,077 | \$ 600,000 | \$ 7,000,000 |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 79,077 | \$ 600,000 | \$ 7,000,000 |
| Total | \$ 79,077 | \$ 600,000 | \$ 7,000,000 |

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 2020 recommended operation and maintenance budget reflects a continuation of the City's evaluation, design development, and architectural processes to arrive at a definitive planned solution for a New City Hall Facility that is acceptable to City Council, the Kent Community, and City staff alike. It is expected that this budget will be further revised as the process evolves.

Department: General Government Division: City Mgr-New City Hall Facility Fund: General Account No: 001-570-727-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|-------------------|---------------------|
| 7210 Travel & Training | \$ | \$ | \$ |
| 7250 Auto Allowance | | | |
| 7320 Communications/Postage | | | |
| 7340 Professional Services | 0 | | |
| 7350 Maintenance of Equipment & Facility | | | |
| 7360 Insurance & Bonding | | | |
| 7370 Printing, Photocopy, Advertising | 0 | | |
| 7390 Misc. Contractual Service | | | |
| 7410 Office Supplies | | | |
| 7420 Operating Materials | | | |
| 7440 Small Tools/Minor Equipment | | | |
| Total Operation & Ma | \$ 0 | \$ 0 | \$ 0 |
| | | | Fund 301 |
| 7630 Equipment Items > \$2 | \$ 0 | \$ 0 | \$ 0 |
| 7680 Contract | | | |
| New Admin. Building | 79,077 | 600,000 | 7,000,000 |
| Total Capital Outlay | \$ 79,077 | \$ 600,000 | \$ 7,000,000 |
| Total | \$ 79,077 | \$ 600,000 | \$ 7,000,000 |

Department:
General Government

Division:
Information Technology

Fund:
General

Account No:
001-570-728

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 107,096 | \$ 114,865 | \$ 122,566 |
| Operation and Maintenance | 114,527 | 310,640 | 287,590 |
| Capital Outlay | 0 | 180,000 | 131,000 |
| Total | <u>\$ 221,623</u> | <u>\$ 605,505</u> | <u>\$ 541,156</u> |
| Total Positions | 0 | 0 | 0 |

| Funding by Source | 2018 | 2019 | 2020 |
|-------------------|-------------------|-------------------|-------------------|
| General | \$ 189,851 | \$ 327,063 | \$ 313,452 |
| Water | 15,886 | 49,221 | 48,352 |
| Sewer | 15,886 | 49,221 | 48,352 |
| Capital Project | 0 | 180,000 | 131,000 |
| Total | <u>\$ 221,623</u> | <u>\$ 605,505</u> | <u>\$ 541,156</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 2020 recommended operation and maintenance budget reflects a decrease of \$23,050 or <7.42%>, as compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 79,059 | \$ 84,420 | \$ 90,176 |
| 7004 Retirement (PERS) | 11,068 | 11,820 | 12,766 |
| 7005 Medicare | 1,079 | 1,225 | 1,324 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7009 Unemployment & Workers' Comp | 1,190 | 1,800 | 1,800 |
| 7250 Auto Allowance | 0 | 0 | 0 |
| Total Personnel Services | \$ 107,096 | \$ 114,865 | \$ 122,566 |
| 7210 Travel & Training | \$ 0 | \$ 1,000 | \$ 1,800 |
| 7320 Communications/Postage | 12,269 | 500 | 500 |
| 7340 Professional Services | 75,892 | 213,240 | 203,240 |
| 7350 Maintenance of Equipment & Facilities | 3,603 | 47,000 | 29,000 |
| 7360 Insurance & Bonding | 0 | | 8,550 |
| 7370 Printing, Photocopy, Advertising | 34 | 300 | 300 |
| 7390 Misc. Contractual Service | 9,825 | 22,800 | 18,200 |
| 7410 Office Supplies | 375 | 500 | 500 |
| 7420 Operating Materials | 9,203 | 15,000 | 15,000 |
| 7440 Small Tools/Minor Equipment | 3,326 | 10,300 | 10,500 |
| Total Operation & Maintenance | \$ 114,527 | \$ 310,640 | \$ 287,590 |
| | | | Fund 301 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| 7680 Contract | 0 | 0 | |
| Virtualization Software Licensing | | | 5,000 |
| IT System Build Out | | 20,000 | |
| Antivirus System Replacement | | 15,000 | |
| Host Server for Virtual Server | | 15,000 | |
| Windows 10 Upgrades | | 10,000 | 126,000 |
| Backup Firewall | | 5,000 | |
| SQL Server for Beast Software | | 5,000 | |
| Time and Attendance System | | 110,000 | |
| Total Capital Outlay | \$ 0 | \$ 180,000 | \$ 131,000 |
| Total | \$ 221,623 | \$ 605,505 | \$ 541,156 |



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

| Line Description | General | Water | Sewer | 2020 Total |
|--|-------------------|------------------|------------------|----------------|
| 7001 Employee - Regular Salaries | \$ 62,822 | \$ 13,677 | \$ 13,677 | 90,176 |
| 7004 Retirement (PERS) | 8,936 | 1,915 | 1,915 | 12,766 |
| 7005 Medicare | 926 | 199 | 199 | 1,324 |
| 7006 Health Insurance | 11,550 | 2,475 | 2,475 | 16,500 |
| 7009 Unemployment & Workers' Comp | 1,250 | 275 | 275 | 1,800 |
| | | | | 0 |
| Total Personnel Services | \$ 85,484 | \$ 18,541 | \$ 18,541 | 122,566 |
| 7210 Travel & Training | \$ 1,800 | \$ | \$ | 1,800 |
| 7320 Communications/Postage | 500 | | | 500 |
| 7340 Professional Services | 146,468 | 28,386 | 28,386 | 203,240 |
| 7350 Maint of Equip & Facility | 29,000 | | | 29,000 |
| 7360 Insurance & Bonding | 5,700 | 1,425 | 1,425 | 8,550 |
| 7370 Printing, Photocopy, Advertising | 300 | | | 300 |
| 7390 Misc. Contractual Service | 18,200 | | | 18,200 |
| 7410 Office Supplies | 500 | | | 500 |
| 7420 Operating Materials | 15,000 | | | 15,000 |
| 7440 Small Tools/Minor Equipment | 10,500 | | | 10,500 |
| | | | | |
| Total Operation & Maintenance | \$ 227,968 | \$ 29,811 | \$ 29,811 | 287,590 |
| FUND 301 | | | | |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7680 Contract | | | | |
| Virtualization Software Licensing | 5,000 | | | 5,000 |
| Antivirus System Replacement | | | | 0 |
| Host Server for Virtual Server | | | | 0 |
| Windows 10 Upgrades | 126,000 | | | 126,000 |
| Backup Firewall | | | | 0 |
| SQL Server for Beast Software | | | | 0 |
| Time and Attendance System | | | | 0 |
| | | | | |
| Total Capital Outlay | \$ 131,000 | \$ 0 | \$ 0 | 131,000 |
| Total | \$ 444,452 | \$ 48,352 | \$ 48,352 | 541,156 |





Public
Safety

FUNDING BY PROGRAM AREA

**2020
RECOMMEND**

PUBLIC SAFETY

| | | |
|----------------------------|-----------------|--------------------|
| Public Safety | | \$5,735,594 |
| Police Services | | 1,407,206 |
| Records and Communications | | 606,423 |
| Juvenile Services | | 426,306 |
| Support Services | | 20,000 |
| Trust Funds | | 120,000 |
| Police Pension | | 5,365,689 |
| Fire Services | | 446,000 |
| Fire Capital | | 304,723 |
| Fire - Community Services | | 33,856 |
| Technical Rescue | | 14,285 |
| Hazmat | | 15,990 |
| Confined Space | | 120,000 |
| Fire Pension | | 0 |
| Wireless 9-1-1 | | 181,900 |
| Police Capital | | <hr/> |
| | SUBTOTAL | 14,797,972 |
| Capital-Police Facility | | <hr/> 3,141,500 |
| | TOTAL | <hr/> \$17,939,472 |

| Department: | Division: | Fund: | Account No: |
|---------------------------|---------------------|---------------------|---------------------|
| Public Safety | Police Services | Income Tax Safety | 124-510-102 |
| Resource Summary | 2018 | 2019 | 2020 |
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 4,837,411 | \$ 4,962,840 | 5,307,484 |
| Operation and Maintenance | 358,383 | 435,600 | 428,110 |
| Capital Outlay | | | |
| Total | <u>\$ 5,195,794</u> | <u>\$ 5,398,440</u> | <u>\$ 5,735,594</u> |
| Total Positions | 41 | 41 | 41 |
| Funding by Source | | | |
| Income Tax Safety | <u>5,195,794</u> | <u>5,398,440</u> | <u>5,735,594</u> |
| Total | <u>\$ 5,195,794</u> | <u>\$ 5,398,440</u> | <u>\$ 5,735,594</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 2020 recommended operation and maintenance budget reflects a decrease of \$7,490.00, or <1.72%>, as compared to the 2019 budget. The budget for Misc. Contractual Services has been increased by \$32,500 since moving into the new Police Facility to fund additional operating expenses such as additional costs for building cleaning, elevator maintenance, and HVAC maintenance.

Department:
Public Safety

Fund:
Income Tax Safety

Account No:
124-510-102-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 341,782 | \$ 422,240 | \$ 385,000 |
| 7002 Uniformed Police Salaries | 2,690,237 | 2,672,800 | 2,979,896 |
| 7004 Retirement | 549,458 | 610,000 | 634,400 |
| 7005 Medicare | 49,079 | 52,200 | 54,288 |
| 7006 Health Insurance | 574,113 | 624,000 | 660,000 |
| 7007 Uniform & Clothing Allowance | 50,300 | 48,000 | 50,300 |
| 7008 Overtime | 385,039 | 440,000 | 440,000 |
| 7009 Unemployment & Workers' Comp | 193,803 | 90,000 | 100,000 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 4,837,411 | \$ 4,962,840 | \$ 5,307,484 |
| 7210 Travel & Training | \$ 15,670 | \$ 22,000 | \$ 22,000 |
| 7280 Vehicle Fuel | 63,617 | 75,000 | 75,000 |
| 7310 Utilities | 688 | 700 | 710 |
| 7320 Communications/Postage | 41,755 | 50,000 | 50,000 |
| 7330 Rents & Leases | 420 | 500 | 500 |
| 7340 Professional Services | 15,929 | 38,000 | 30,000 |
| 7350 Maintenance of Equipment & Facilities | 64,031 | 55,000 | 55,000 |
| 7360 Insurance & Bonding | 47,902 | 59,900 | 59,900 |
| 7370 Printing, Photocopy, Advertising | 3,457 | 6,000 | 6,000 |
| 7380 Criminal Apprehension | 0 | 500 | 500 |
| 7390 Misc. Contractual Service | 39,127 | 62,500 | 63,000 |
| 7410 Office Supplies | 3,229 | 4,000 | 4,000 |
| 7420 Operating Materials | 19,735 | 25,000 | 25,000 |
| 7440 Small Tools/Minor Equipment | 17,316 | 11,000 | 11,000 |
| 7450 Ammunition | 25,507 | 25,500 | 25,500 |
| Total Operation & Maintenance | \$ 358,383 | \$ 435,600 | \$ 428,110 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 5,195,794 | \$ 5,398,440 | \$ 5,735,594 |

Department: Public Safety Division: Police-Records and Communications Fund: Income Tax Safety Account No: 124-510-103

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|----------------------------|----------------------------|----------------------------|
| Personnel Services | \$ 917,897 | \$ 1,189,952 | \$ 1,245,106 |
| Operation and Maintenance | 116,266 | 144,100 | 162,100 |
| Capital Outlay | | 0 | |
| Total | \$ <u>1,034,163</u> | \$ <u>1,334,052</u> | \$ <u>1,407,206</u> |
| Total Positions | 13 | 13 | 13 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ <u>1,034,163</u> | \$ <u>1,334,052</u> | \$ <u>1,407,206</u> |
| Total | \$ <u>1,034,163</u> | \$ <u>1,334,052</u> | \$ <u>1,407,206</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 2020 recommended operation and maintenance budget reflects an increase of \$18,000.00, or 12.49% as compared to the 2019 budget.

Department: Public Safety Division: Police-Records & Communications Fund: Income Tax Safety Account No: 124-510-103-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 574,591 | \$ 761,500 | \$ 791,960 |
| 7002 Uniformed Police Salaries | 0 | 0 | 0 |
| 7004 Retirement (PERS) | 90,560 | 106,610 | 121,375 |
| 7005 Medicare | 9,098 | 11,042 | 12,571 |
| 7006 Health Insurance | 147,000 | 202,800 | 214,500 |
| 7007 Uniform Allowance | 7,250 | 8,000 | 8,700 |
| 7008 Overtime | 72,265 | 80,000 | 75,000 |
| 7009 Unemployment & Workers' Comp | 17,133 | 20,000 | 21,000 |
| Total Personnel Services | \$ 917,897 | \$ 1,189,952 | \$ 1,245,106 |
| 7210 Travel & Training | \$ 1,609 | \$ 7,500 | \$ 7,500 |
| 7320 Communications/Postage | 23,910 | 37,000 | 37,000 |
| 7330 Rents & Leases | 7,200 | 12,400 | 12,400 |
| 7340 Professional Services | 5,739 | 9,500 | 20,500 |
| 7350 Maintenance of Equipment & Facilities | 11,924 | 10,000 | 12,000 |
| 7370 Printing, Photocopy, Advertising | 1,372 | 2,500 | 2,500 |
| 7390 Misc. Contractual Service | 62,657 | 60,000 | 65,000 |
| 7410 Office Supplies | 1,292 | 3,000 | 3,000 |
| 7420 Operating Materials | 563 | 700 | 700 |
| 7440 Small Tools/Minor Equipment | 0 | 1,500 | 1,500 |
| Total Operation & Maintenance | \$ 116,266 | \$ 144,100 | \$ 162,100 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 1,034,163 | \$ 1,334,052 | \$ 1,407,206 |

Department: Public Safety Division: Police-Juvenile Fund: Income Tax Safety Account No: 124-510-104

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 485,933 | \$ 567,915 | \$ 582,023 |
| Operation and Maintenance | 15,545 | 24,200 | 24,400 |
| Capital Outlay | | | |
| Total | \$ 501,478 | \$ 592,115 | \$ 606,423 |
| Total Positions | 4 | 4 | 4 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 501,478 | \$ 592,115 | \$ 606,423 |
| Total | \$ 501,478 | \$ 592,115 | \$ 606,423 |

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 2020 recommended operation and maintenance budget reflects an increase of \$200.00 or 0.83% compared to the 2019 budget.

Department: Public Safety Division: Police - Juvenile Fund: Income Tax Safety Account No: 124-510-104-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 45,965 | \$ 56,800 | \$ 56,800 |
| 7002 Uniformed Police Salaries | 285,055 | 309,740 | 322,130 |
| 7004 Retirement | 61,775 | 79,260 | 75,643 |
| 7005 Medicare | 4,037 | 5,395 | 5,857 |
| 7006 Health Insurance | 58,800 | 78,000 | 82,500 |
| 7007 Uniform Allowance | 3,750 | 4,400 | 4,400 |
| 7008 Overtime | 17,595 | 25,000 | 25,000 |
| 7009 Unemployment & Workers' Comp | 8,956 | 9,320 | 9,693 |
| Total Personnel Services | \$ 485,933 | \$ 567,915 | \$ 582,023 |
| 7210 Travel & Training | \$ 466 | \$ 1,500 | \$ 1,500 |
| 7280 Vehicle Fuel | 324 | 600 | 600 |
| 7320 Communications/Postage | 0 | 0 | 0 |
| 7340 Professional Services | 13,248 | 21,000 | 21,000 |
| 7350 Maintenance of Equipment & Facilities | 844 | 500 | 500 |
| 7390 Misc. Contractual Service | 408 | 300 | 500 |
| 7420 Operating Materials | 255 | 300 | 300 |
| Total Operation & Maintenance | \$ 15,545 | \$ 24,200 | \$ 24,400 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 501,478 | \$ 592,115 | \$ 606,423 |

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 288,415 | \$ 289,740 | \$ 349,806 |
| Operation and Maintenance | 37,072 | 73,800 | 76,500 |
| Capital Outlay | 0 | | 0 |
| Total | \$ 325,487 | \$ 363,540 | \$ 426,306 |
| Total Positions | 7 | 7 | 8 |
| Funding by Source | | | |
| Income Tax Safety | \$ 325,487 | \$ 363,540 | \$ 426,306 |
| Total | \$ 325,487 | \$ 363,540 | \$ 426,306 |

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 2020 recommended operation and maintenance budget reflects an increase of \$2,700.00, or 3.66% as compared to the 2019 budget. The O&M increase beginning in 2019 and continuing in 2020 is primarily attributable to \$40,000.00 that was budgeted in Misc. Contractual Services for the Parking Enforcement contractor IPS. Their fees cover a variety of processes including handheld devices for issuance of parking citations, database, citation tracking and necessary collection actions for unpaid citations. These costs are partially offset by the corresponding revenue that is collected for parking violations.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 196,416 | \$ 202,410 | \$ 245,000 |
| 7002 Uniformed Police Salaries | 691 | 0 | 0 |
| 7004 Retirement (PERS) | 30,163 | 30,720 | 37,520 |
| 7005 Medicare | 3,144 | 3,190 | 3,886 |
| 7006 Health Insurance | 29,400 | 31,200 | 33,000 |
| 7007 Uniform Allowance | 1,350 | 2,000 | 2,000 |
| 7008 Overtime | 22,189 | 15,000 | 23,000 |
| 7009 Unemployment & Workers' Comp | 5,062 | 5,220 | 5,400 |
| Total Personnel Services | \$ 288,415 | \$ 289,740 | \$ 349,806 |
| 7210 Travel & Training | \$ 1,495 | \$ 1,000 | \$ 1,000 |
| 7280 Vehicle Fuel | 2,275 | 3,000 | 3,000 |
| 7320 Communications/Postage | 0 | 0 | 0 |
| 7340 Professional Services | 602 | 1,000 | 3,000 |
| 7350 Maintenance of Equipment & Facilities | 240 | 2,000 | 2,000 |
| 7370 Printing, Photocopy, Advertising | 1,750 | 1,500 | 1,500 |
| 7390 Misc. Contractual Service | 22,746 | 53,000 | 53,000 |
| 7420 Operating Materials | 4,988 | 3,300 | 5,000 |
| 7440 Small Tools/Minor Equipment | 0 | 1,000 | 1,000 |
| 7460 Prisoner Sustenance | 2,976 | 8,000 | 7,000 |
| Total Operation & Maintenance | \$ 37,072 | \$ 73,800 | \$ 76,500 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 325,487 | \$ 363,540 | \$ 426,306 |

| | | | |
|------------------------------|-----------------------------------|--------------------------|--|
| Department: Public Safety | Division: Police - Trust Funds | Fund: Statutory Funds | Account No: 121-510-106 122- 123- 125- |
|------------------------------|-----------------------------------|--------------------------|--|

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-----------------|------------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 3,570 | 20,000 | 20,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 3,570</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> |
| Total Positions | 0 | 0 | 0 |

| Funding by Source | 2018 Actual | 2019 Budget | 2020 Recommend |
|---------------------------|-----------------|------------------|-------------------|
| State and Local Forfeits | \$ 0 | \$ 2,000 | \$ 0 |
| Drug Law Enforcement | 3,570 | 12,000 | 9,000 |
| Enforcement and Education | 0 | 6,000 | 11,000 |
| Law Enforcement Trust | 0 | 0 | 0 |
| Total | <u>\$ 3,570</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> |

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:

At the time of the 2020 budget preparation, most funding for these special revenue funds has already been appropriated in the 2019 budget year, leaving only minimal carryover balances reflected on our certificate of estimated resources for 2020. When the actual 2019 year-end unencumbered fund balances are known in 2020, an Amended Certificate of Estimated Resources can be filed and accepted by the Portage County Auditor. At that time appropriations will need to be revised and submitted for City Council approval through the usual supplemental process.

Funding in this area is a rough estimate of income with statutorily restricted purposes, so the budgeted amount has not been adjusted substantially.

| | | | |
|---------------|--------------------|-----------------|--------------------------------------|
| Department: | Division: | Fund: | Account No: |
| Public Safety | Police Trust Funds | Statutory Funds | 121-510-106- 122- 123- 125- |

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-----------------|------------------|-------------------|
| 7340 Professional Services | \$ 0 | \$ 2,000 | \$ 2,000 |
| 7350 Maintenance of Equipment & Facilities | 0 | | 2,000 |
| 7380 Criminal Apprehension | 0 | | |
| 7390 Misc. Contractual Service | 0 | | |
| 7420 Operating Materials | 0 | 9,000 | 7,000 |
| 7440 Small Tools/Minor Equipment | 3,570 | 9,000 | 9,000 |
| Total Operation & Maintenance | \$ 3,570 | \$ 20,000 | \$ 20,000 |
| 7630 Equipment Items > \$2,500 Building Renovations | \$ 0 | \$ | \$ |
| | 0 | | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 3,570 | \$ 20,000 | \$ 20,000 |



| Department: | Division: | Fund: | | | Account No: | | Total Trust Funds |
|--|--------------------------|----------------------|---------------------------|-----------------------|------------------|----------|-------------------|
| | | Police Trust Funds | Statutory Funds- | See Below | 510-106- | | |
| Line Description | 121 | 122 | 123 | 125 | | | |
| | State and Local Forfeits | Drug Law Enforcement | Enforcement and Education | Law Enforcement Trust | | | |
| 7340 Professional Services | \$ | \$ | \$ | 2,000 | \$ | 2,000 | |
| 7350 Maintenance of Equipment & Facilities | | 2,000 | | | | 2,000 | |
| 7380 Criminal Apprehension | | | | | | 0 | |
| 7390 Misc. Contractual Service | | | | | | 0 | |
| 7420 Operating Materials | | 3,000 | 4,000 | | 0 | 7,000 | |
| 7440 Small Tools/Minor Equipment | | 4,000 | 5,000 | | | 9,000 | |
| Total Operation & Maintenance | \$ 0 | \$ 9,000 | \$ 11,000 | \$ 0 | \$ 20,000 | | |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | |
| Total | \$ 0 | \$ 9,000 | \$ 11,000 | \$ 0 | \$ 20,000 | | |

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Operation and Maintenance | | | |
| Capital Outlay | | | |
| Total | <u>\$ 110,000</u> | <u>\$ 120,000</u> | <u>\$ 120,000</u> |
| Total Positions | 0 | 0 | 0 |

| Funding by Source | | | |
|-------------------|-------------------|-------------------|-------------------|
| Police Pension | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total | <u>\$ 110,000</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 | 2018 Actual | 2019 Budget | 2020 Recommend |
|---------------------------------|-------------------|-------------------|-------------------|
| 7004 Retirement | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total Personnel Services | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 110,000 | \$ 120,000 | \$ 120,000 |

Department:
Public Safety

Division:
Fire Services

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

Account No:
101-510-108
128-

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| Personnel Services | \$ 4,409,198 | \$ 4,681,760 | \$ 4,862,252 |
| Operation and Maintenance | 410,239 | 463,637 | 503,437 |
| Capital Outlay | 759,810 | 572,000 | 446,000 |
| Total | <u>\$ 5,579,247</u> | <u>\$ 5,717,397</u> | <u>\$ 5,811,689</u> |
| Total Positions | 38 | 38 | 38 |

| Funding by Source | | | |
|-------------------|---------------------|---------------------|---------------------|
| General | \$ 0 | \$ | \$ |
| West Side Fire | 269,646 | 295,337 | 305,231 |
| Fire & E.M.S. | <u>5,309,601</u> | <u>5,422,060</u> | <u>5,506,458</u> |
| Total | <u>\$ 5,579,247</u> | <u>\$ 5,717,397</u> | <u>\$ 5,811,689</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 2020 recommended Operation and Maintenance budget reflects an increase of \$39,800.00, or 8.58% as compared to the 2019 budget.

Department: Public Safety Division: Fire Services Fund: West Side, Fire & EMS Account No: 101-510-108-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 701,478 | \$ 470,900 | \$ 499,154 |
| 7003 Uniformed Fire Salaries | 1,937,918 | 2,340,000 | 2,404,350 |
| 7004 Retirement | 596,588 | 712,050 | 731,634 |
| 7005 Medicare | 43,704 | 46,680 | 47,964 |
| 7006 Health Insurance | 507,150 | 577,200 | 610,500 |
| 7007 Uniform & Clothing Allowance | 37,100 | 38,450 | 38,450 |
| 7008 Overtime | 436,311 | 417,000 | 448,500 |
| 7009 Unemployment & Workers' Comp | 148,949 | 79,480 | 81,700 |
| Total Personnel Services | \$ 4,409,198 | \$ 4,681,760 | \$ 4,862,252 |
| 7210 Travel & Training | \$ 10,504 | 15,500 | \$ 24,000 |
| 7220 Training-Education CPT | 0 | 0 | 0 |
| 7280 Vehicle Fuel | 23,615 | 28,000 | 30,000 |
| 7310 Utilities | 49,584 | 52,800 | 56,000 |
| 7320 Communications/Postage | 39,623 | 41,000 | 41,500 |
| 7330 Rents & Leases | 0 | 0 | 0 |
| 7340 Professional Services | 32,534 | 44,700 | 44,500 |
| 7350 Maintenance of Equipment & Facilities | 90,445 | 98,000 | 107,500 |
| 7360 Insurance & Bonding | 31,620 | 36,137 | 36,137 |
| 7370 Printing, Photocopy, Advertising | 787 | 1,500 | 1,800 |
| 7390 Misc. Contractual Service | 57,220 | 47,300 | 65,000 |
| 7410 Office Supplies | 1,108 | 2,200 | 2,000 |
| 7420 Operating Materials | 71,669 | 92,000 | 92,000 |
| 7440 Small Tools/Minor Equipment | 1,530 | 4,500 | 3,000 |
| Total Operation & Maintenance | \$ 410,239 | \$ 463,637 | \$ 503,437 |
| 7630 Equipment Items > \$2,500 | \$ 718,908 | \$ | \$ |
| Station 2 Roof Rebuild/Replace | | | |
| Station 2 Expansion/Renovation | | 60,000 | Fund 301 |
| Replace 2003 Chevy Tahoe | | | |
| Fire Miscellaneous Equipment | | 35,000 | 40,000 |
| Fire Truck Replacement Fund | | 350,000 | 350,000 |
| Station 1 Diesel Exhaust System | | 32,000 | |
| Turnout Gear | | | 32,000 |
| Hydraulic Tools for Heavy Rescue | | 95,000 | |
| Heavy Rescue Replacement | | | |
| 7680 Contract | 40,902 | | |
| Generator Hookup | | 0 | |
| Truck Room Exhaust | | 0 | 24,000 |
| Total Capital Outlay | \$ 759,810 | \$ 572,000 | \$ 446,000 |
| Total | \$ 5,579,247 | \$ 5,717,397 | \$ 5,811,689 |



Department: Public Safety Division: Fire Services Fund: West Side, Fire & EMS Account No: 101-510-108-128-510-108-

| Line Description | West Side | Fire & EMS | 2020 Total |
|--|-------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 0 | \$ 499,154 | \$ 499,154 |
| 7003 Uniformed Fire Salaries | \$ 161,246 | 2,243,104 | 2,404,350 |
| 7004 Retirement | 45,704 | 685,930 | 731,634 |
| 7005 Medicare | 2,754 | 45,210 | 47,964 |
| 7006 Health Insurance | 33,000 | 577,500 | 610,500 |
| 7007 Uniform & Clothing Allowance | 2,200 | 36,250 | 38,450 |
| 7008 Overtime | 28,500 | 420,000 | 448,500 |
| 7009 Unemployment & Workers' Comp | 4,700 | 77,000 | 81,700 |
| Total Personnel Services | \$ 278,104 | \$ 4,584,148 | \$ 4,862,252 |
| 7210 Travel & Training | \$ | \$ 24,000 | \$ 24,000 |
| 7220 Training-Education CPT | | | 0 |
| 7280 Vehicle Fuel | | 30,000 | 30,000 |
| 7310 Utilities | 8,000 | 48,000 | 56,000 |
| 7320 Communications/Postage | 4,500 | 37,000 | 41,500 |
| 7330 Rents & Leases | | | 0 |
| 7340 Professional Services | 6,500 | 38,000 | 44,500 |
| 7350 Maintenance of Equipment & Facilities | 3,500 | 104,000 | 107,500 |
| 7360 Insurance & Bonding | 627 | 35,510 | 36,137 |
| 7370 Printing, Photocopy, Advertising | | 1,800 | 1,800 |
| 7390 Misc. Contractual Service | 4,000 | 61,000 | 65,000 |
| 7410 Office Supplies | | 2,000 | 2,000 |
| 7420 Operating Materials | | 92,000 | 92,000 |
| 7440 Small Tools/Minor Equipment | | 3,000 | 3,000 |
| Total Operation & Maintenance | \$ 27,127 | \$ 476,310 | \$ 503,437 |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ 0 |
| Fire Miscellaneous Equipment | | 40,000 | 40,000 |
| Fire Truck Replacement Fund | | 350,000 | 350,000 |
| Turn Out Gear Replacement | | 32,000 | 32,000 |
| Station 1 Diesel Exhaust System | | | 0 |
| West Side Fire Station Renovation | | | 0 Fund |
| 7680 Contract | | | 0 |
| Station One South Bay Exhaust Truck Room | | 24,000 | 24,000 |
| Total Capital Outlay | \$ 0 | \$ 446,000 | \$ 446,000 |
| Total | \$ 305,231 | \$ 5,506,458 | \$ 5,811,689 |

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

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 270,072 | \$ 281,160 | \$ 294,779 |
| Operation and Maintenance | 8,163 | 10,394 | 9,944 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 278,235</u> | <u>\$ 291,554</u> | <u>\$ 304,723</u> |
| Total Positions | 2 | 2 | 2 |

| Funding by Source | 2018 | 2019 | 2020 |
|-------------------|-------------------|-------------------|-------------------|
| Fire & E.M.S. | \$ 278,235 | \$ 291,554 | \$ 304,723 |
| Total | <u>\$ 278,235</u> | <u>\$ 291,554</u> | <u>\$ 304,723</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 2020 recommended Operations and Maintenance budget reflects a minimal decrease of \$450.00 or 4.33% as compared to the 2019 Budget.

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 | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Regular Salaries | \$ 812 | 0 | 0 |
| 7003 Uniformed Fire Salaries | 162,122 | \$ 162,200 | \$ 171,932 |
| 7004 Retirement | 44,738 | 46,900 | 48,704 |
| 7005 Medicare | 2,652 | 2,840 | 2,943 |
| 7006 Health Insurance | 29,400 | 31,200 | 33,000 |
| 7007 Uniform Allowance | 2,200 | 2,200 | 2,200 |
| 7008 Overtime | 23,475 | 31,000 | 31,000 |
| 7009 Unemployment & Workers' Comp | 4,673 | 4,820 | 5,000 |
| Total Personnel Services | \$ 270,072 | \$ 281,160 | \$ 294,779 |
| 7210 Travel & Training | \$ 181 | \$ 2,500 | \$ 2,500 |
| 7220 Training-Education CPT | | | |
| 7280 Vehicle Fuel | 649 | 1,300 | 1,300 |
| 7320 Communications/Postage | 0 | 50 | 50 |
| 7350 Maintenance of Equipment & Facilities | 395 | 250 | 250 |
| 7360 Insurance & Bonding | 855 | 994 | 994 |
| 7390 Misc. Contractual Service | 1,763 | 1,700 | 1,700 |
| 7410 Office Supplies | | | |
| 7420 Operating Materials | 4,320 | 2,650 | 3,150 |
| 7440 Small Tools/Minor Equipment | 0 | 950 | 0 |
| Total Operation & Maintenance | \$ 8,163 | \$ 10,394 | \$ 9,944 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 278,235 | \$ 291,554 | \$ 304,723 |

Station 1 Diesel Exhaust System

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 20,565 | \$ 22,153 | \$ 24,256 |
| Operation and Maintenance | 6,571 | 9,600 | 9,600 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 27,136</u> | <u>\$ 31,753</u> | <u>\$ 33,856</u> |
| Total Positions | 0 | 0 | 0 |

| | | | |
|-------------------|------------------|------------------|------------------|
| Funding by Source | | | |
| Fire & E.M.S. | \$ 27,136 | \$ 31,753 | \$ 33,856 |
| Total | <u>\$ 27,136</u> | <u>\$ 31,753</u> | <u>\$ 33,856</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 2020 recommended Operation and Maintenance budget reflects no change compared to the 2019 budget.

The City continues to put funds toward the operation of the Portage County Search and Rescue Team, committing \$.02 per capita (\$580 annually) and is paid out of Misc. Contractual.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|---|------------------|------------------|-------------------|
| 7004 Retirement | \$ 3,860 | \$ 4,200 | \$ 4,560 |
| 7005 Medicare | 233 | 251 | 276 |
| 7008 Overtime | 16,083 | 17,300 | 19,000 |
| 7009 Unemployment & Worker's Comp | 389 | 402 | 420 |
| Total Personnel Services | \$ 20,565 | \$ 22,153 | \$ 24,256 |
| 7210 Travel & Training | \$ 0 | \$ | \$ |
| 7220 Training-Education CPT | | | |
| 7330 Rents & Leases | | | |
| 7350 Maintenance of Equipment & Facilitie | 0 | 1,000 | 1,000 |
| 7390 Misc. Contract Services | 578 | 600 | 600 |
| 7420 Operating Materials | 4,241 | 5,000 | 5,500 |
| 7440 Small Tools/Minor Equipment | 1,752 | 3,000 | 2,500 |
| Total Operation & Maintenance | \$ 6,571 | \$ 9,600 | \$ 9,600 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 27,136 | \$ 31,753 | \$ 33,856 |

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 7,709 | \$ 6,303 | \$ 8,185 |
| Operation and Maintenance | 6,070 | 6,100 | 6,100 |
| Capital Outlay | 0 | 0 | 0 |
| Total | \$ 13,779 | \$ 12,403 | \$ 14,285 |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| Fire & E.M.S. | \$ 13,779 | \$ 12,403 | \$ 14,285 |
| Total | \$ 13,779 | \$ 12,403 | \$ 14,285 |

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 2020 recommended Operations and Maintenance budget shows no change compared to the 2019 budget. The estimated overtime shown in the personnel lines relate to costs incurred for mandatory training and incident responses. Some costs are recovered through a billing program but may take several years to collect due to legal action if the spiller refuses to pay for the incident.

The amount requested in Misc. Contractual services is the City's share of the county-wide funding, as discussed above, for the Portage County Hazmat Team.

| Department: | Division: | Fund: | Account No: |
|--|------------------|------------------|-------------------|
| Public Safety | Fire - Hazmat | Fire & E.M.S. | 128-510-111- |
| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
| 7004 Retirement | \$ 1,475 | \$ 1,200 | \$ 1,560 |
| 7005 Medicare | 89 | 73 | 95 |
| 7008 Overtime | 6,145 | 5,000 | 6,500 |
| 7009 Unemployment & Worker's Comp | 0 | 30 | 30 |
| Total Personnel Services | \$ 7,709 | \$ 6,303 | \$ 8,185 |
| 7350 Maint of Equipment | 0 | 0 | 0 |
| 7390 Misc. Contractual Services | \$ 6,070 | \$ 6,100 | \$ 6,100 |
| 7440 Small Tools/Minor Equipment | | | |
| Total Operation & Maintenance | \$ 6,070 | \$ 6,100 | \$ 6,100 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 13,779 | \$ 12,403 | \$ 14,285 |

Station 1 Diesel Exhaust System

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

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|------------------|------------------|------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 11,082 | \$ 12,915 | 14,170 |
| Operation and Maintenance | 1,006 | 3,420 | 1,820 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 12,088</u> | <u>\$ 16,335</u> | <u>\$ 15,990</u> |
| Total Positions | 0 | 0 | 0 |

| Funding by Source | 2018 | 2019 | 2020 |
|-------------------|------------------|------------------|------------------|
| Fire & E.M.S. | \$ 12,088 | \$ 16,335 | \$ 15,990 |
| Total | <u>\$ 12,088</u> | <u>\$ 16,335</u> | <u>\$ 15,990</u> |

Program Description:

The Confined Space cost center is used to track expenditures related to the City of Kent's Confined Space Program which is mandated by OSHA. A portion of these costs will be transferred in from other departments and divisions which participate in this program. These departments and divisions include the Water Treatment Plant, Water Reclamation Plant, Central Maintenance, Community Development, Engineering and Health Department.

Through this program, the Fire Department is responsible for all equipment relating to this program for emergency incidents that may occur while an entry is being performed. The department also provides a firefighter/paramedic at the entry to ensure the safety of all City employees involved.

Program Comments:

The 2020 recommended Operation and Maintenance budget reflects a decrease of \$1,600.00 or <46.78%>, compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|---|------------------|------------------|-------------------|
| 7004 Retirement | \$ 2,037 | \$ 2,400 | \$ 2,640 |
| 7005 Medicare | 211 | 145 | 160 |
| 7008 Overtime | 8,834 | 10,000 | 11,000 |
| 7009 Unemployment & Workers' Comp | 0 | 370 | 370 |
| Total Personnel Services | \$ 11,082 | \$ 12,915 | \$ 14,170 |
| 7280 Vehicle Fuel | \$ 542 | \$ 200 | \$ 100 |
| 7350 Maintenance of Equipment & Facilitie | 0 | 1,000 | 500 |
| 7360 Insurance & Bonding | 464 | 720 | 720 |
| 7420 Operating Materials | 0 | 500 | 500 |
| 7440 Small Tools/Minor Equipment | 0 | 1,000 | 0 |
| Total Operation & Maintenance | \$ 1,006 | \$ 3,420 | \$ 1,820 |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ |
| Confined Space4(also in enterprise fund) | | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 12,088 | \$ 16,335 | \$ 15,990 |

Department:
Public Safety

Division:
Fire Services

Fund:
Fire Pension

Account No:
133-510-113

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Operation and Maintenance | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 110,000</u> | <u>\$ 120,000</u> | <u>\$ 120,000</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| Fire Pension | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total | <u>\$ 110,000</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 | 2018 Actual | 2019 Budget | 2020 Recommend |
|---------------------------------|-------------------|-------------------|-------------------|
| 7004 Retirement | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total Personnel Services | \$ 110,000 | \$ 120,000 | \$ 120,000 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 110,000 | \$ 120,000 | \$ 120,000 |

Department:
Public Safety

Division:
Wireless 9-1-1

Fund:
Wireless 9-1-1

Account No:
129-510-102

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|----------------|----------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| Wireless 911 | \$ 0 | \$ 0 | \$ 0 |
| Total | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Program Description:

The Wireless 9-1-1 cost center is used to track the expenditure of dedicated revenues related to maintaining the Wireless 9-1-1 communication system.

Program Comments:

The revenues that are used to support wireless 9-1-1 expenses are dedicated funds that result from user fees at the state level. The 2020 recommended operation and maintenance budget reflects no specific needs identified at this time, due to the County agreement implemented in 2019. There is no more funding for this line at the City level. The City may, however, still use funds in the account as qualifying needs arise. We plan to amend the budget if such need occurs during 2020

| | | | |
|------------------------------|---------------------------|-----------------------|----------------------------|
| Department: Public Safety | Division: Wireless 911 | Fund: Wireless 911 | Account No: 129-510-102 |
|------------------------------|---------------------------|-----------------------|----------------------------|

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|----------------|----------------|-------------------|
| <u>Total Personnel Services</u> | \$ 0 | \$ 0 | \$ 0 |
| 7210 Travel & Training | \$ | \$ | \$ |
| 7320 Communications/Postage | | | |
| 7340 Professional Services | | | |
| 7350 Maintenance of Equipment & Facilities | | | |
| 7390 Misc. Contractual Service | | | |
| 7420 Operating Materials | | | |
| 7440 Small Tools/Minor Equipment | | | |
| <u>Total Operation & Maintenance</u> | \$ 0 | \$ 0 | \$ 0 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ | \$ |
| <u>Total Capital Outlay</u> | \$ 0 | \$ 0 | \$ 0 |
| <u>Total</u> | \$ 0 | \$ 0 | \$ 0 |

Department:
Public Safety

Division:
Capital Facilities

Fund:
Capital Projects

Account No:
301-510-116

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ | \$ | \$ |
| Operation and Maintenance | | | |
| Capital Outlay | 169,848 | 321,900 | 181,900 |
| Total | <u>\$ 169,848</u> | <u>\$ 321,900</u> | <u>\$ 181,900</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| Capital Projects | \$ 169,848 | \$ 321,900 | \$ 181,900 |
| Total | <u>\$ 169,848</u> | <u>\$ 321,900</u> | <u>\$ 181,900</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.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|---|-------------------|-------------------|-------------------|
| 7340 Professional Services | \$ | \$ | \$ |
| 7350 Maint of Equip & Facilities | 0 | | |
| 7370 Printing, Photocopy, Advertising | | | |
| 7390 Misc. Contractual Service | | | |
| 7420 Operating Materials | | | |
| 7440 Small Tools/Minor Equipment | | | |
| Total Operation & Maintenance | \$ 0 | \$ 0 | \$ 0 |
| 7610 Land | | | |
| 7620 Buildings | | | |
| 7630 Equipment Items > \$2,500 | 163,118 | | |
| Police Misc Equipment | | 37,500 | 37,500 |
| Police Unmarked Veh Repl | | | 40,000 |
| MDT's (6) | | | 70,000 |
| Emergency Sirens(Stonewater, Mogadore) | | | |
| Cruiser Replacement (9) | | 200,000 | |
| Cruiser Video Recorders (partial K9/SRO) | | 45,000 | |
| Tasers | | 7,400 | 7,400 |
| Acquisition/Training K-9 Team | | | 15,000 |
| Portable Radio Project-change to MARCS line | | | |
| Range Upgrade (elect/gravel) | | | |
| Live Scan | | | 12,000 |
| Gas Masks | | | |
| Parking System Tablets (2) | | | |
| Sidearms | | 20,000 | |
| Radar Units* | | 12,000 | |
| 7680 Contract | 6,730 | | |
| Total Capital Outlay | \$ 169,848 | \$ 321,900 | \$ 181,900 |
| Total | \$ 169,848 | \$ 321,900 | \$ 181,900 |

Department:
Public Safety

Division:
Capital Facilities

Fund: 303
Police Facility

Account No:
303-510-102

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| Personnel Services | \$ 0 | \$ | \$ |
| Operation and Maintenance | 118,405 | 20,341 | 85,000 |
| Capital Outlay | 1,994,195 | 4,241,138 | 3,056,500 |
| Total | <u>\$ 2,112,600</u> | <u>\$ 4,261,479</u> | <u>\$ 3,141,500</u> |
| Total Positions | 0 | 0 | 0 |
| Funding by Source | | | |
| Special Inc Tax & Debt Issued | \$ 2,112,600 | \$ 4,261,479 | \$ 3,141,500 |
| Total | <u>\$ 2,112,600</u> | <u>\$ 4,261,479</u> | <u>\$ 3,141,500</u> |

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 | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7310 Utilities | \$ 0 | \$ | \$ |
| 7320 Communications/Postage | | | |
| 7330 Rents & Leases | | | |
| 7340 Professional Services | 19,220 | | |
| 7360 Insurance & Bonding | 204 | | |
| 7370 Printing, Photocopy, Advertising | 0 | | |
| 7390 Misc Contractual | 74,774 | | 64,000 |
| 7420 Operating Materials | | | |
| 7440 Small Tool | 2,128 | | |
| 7510 Contingency | | | |
| 7540 Debt Issuance Costs | 22,079 | 20,341 | 21,000 |
| Total Operation & Maintenance | \$ 118,405 | \$ 20,341 | \$ 85,000 |
| 7610 Land | \$ | \$ | \$ |
| 7620 Buildings | | | |
| 7630 Equipment Items > \$2,500 | 431,116 | | |
| 7680 Contract | 1,563,079 | 300,000 | |
| 7810 Note Principal | 3,755,000 | 3,250,000 | 2,400,000 |
| 7833 LTGO Bonds Interest | 345,300 | 337,700 | 332,500 |
| 7830 Notes Interest | 70,000 | 93,438 | 54,000 |
| 7810 LTGO Bonds Principal | | 260,000 | 270,000 |
| Total Capital Outlay | \$ 1,994,195 | \$ 4,241,138 | \$ 3,056,500 |
| Total | \$ 2,112,600 | \$ 4,261,479 | \$ 3,141,500 |





Transportation

| <u>FUNDING BY PROGRAM AREA</u> | <u>2020 RECOMMEND</u> |
|---------------------------------------|----------------------------------|
| TRANSPORTATION | |
| Transportation | |
| Transportation | \$1,926,062 |
| Vehicle Maintenance | 475,882 |
| State Highway | 70,000 |
| Capital Projects | 5,068,000 |
| | 7,539,944 |
| SUBTOTAL | |
| Basic Utility Services | |
| Utility Distribution | 1,827,789 |
| Vehicle Maintenance Distribution | 233,323 |
| | 2,061,112 |
| SUBTOTAL | |
| Total | \$9,601,056 |

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

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 2,341,885 | \$ 2,426,926 | \$ 2,520,358 |
| Operation and Maintenance | 767,581 | 1,192,679 | 1,179,493 |
| Capital Outlay | 88,649 | 675,000 | 392,000 |
| Total | \$ 3,198,115 | \$ 4,294,605 | \$ 4,091,851 |
| Total Positions | 22 | 22 | 22 |

| Funding by Source | 2018 | 2019 | 2020 |
|-------------------|---------------------|---------------------|---------------------|
| SCMR | \$ 1,451,473 | \$ 1,810,268 | \$ 1,926,062 |
| Water | 743,343 | 894,801 | 792,944 |
| Sewer | 730,884 | 813,054 | 766,537 |
| Storm | 272,415 | 267,232 | 268,308 |
| Capital Projects | 0 | 509,250 | 338,000 |
| Total | \$ 3,198,115 | \$ 4,294,605 | \$ 4,091,851 |

Program Description:

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

The Central Maintenance Division will receive funding from five primary resources; Street Construction Maintenance and Repair (SCMR) Fund, Water Fund, Sewer Fund, State Highway Fund and Storm Water Fund.

Program Comments:

The 2020 recommended operation and maintenance budget for each of the funding sources reflect the following changes as compared to 2019:

SCMR Fund - O&M increase of \$80,264.00 or 9.11%, overall is attributable to materials needed for the continuation of the popular durapatch street maintenance program that has been performed in 2017, 2018 and 2019.

Water Fund - O & M has a decrease of \$54,395.00

Sewer Fund- O & M has a decrease of \$39,055.00

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 1,435,366 | \$ 1,520,210 | 1,581,021 |
| 7004 Retirement (PERS) | 234,274 | 245,732 | 255,563 |
| 7005 Medicare | 23,631 | 25,454 | 26,474 |
| 7006 Health Insurance | 355,250 | 358,800 | 379,500 |
| 7008 Overtime | 244,769 | 235,000 | 235,000 |
| 7009 Unemployment & Workers' Comp | 48,595 | 41,730 | 42,800 |
| Total Personnel Services | \$ 2,341,885 | \$ 2,426,926 | 2,520,358 |
| 7210 Travel & Training | \$ 2,651 | \$ 5,000 | 5,000 |
| 7280 Vehicle Fuel | 17,147 | 20,000 | 23,000 |
| 7310 Utilities | 146,713 | 206,000 | 186,000 |
| 7320 Communications/Postage | 10,160 | 12,500 | 12,500 |
| 7330 Rents & Leases | 371 | 1,000 | 1,000 |
| 7340 Professional Services | 16,334 | 13,500 | 15,000 |
| 7350 Maintenance of Equipment & Facilities | 37,816 | 105,000 | 75,000 |
| 7360 Insurance & Bonding | 62,628 | 82,179 | 81,693 |
| 7370 Printing, Photocopy, Advert | 825 | 1,000 | 1,000 |
| 7390 Misc. Contractual Service | 142,494 | 175,000 | 175,000 |
| 7410 Office Supplies | 872 | 1,000 | 1,000 |
| 7420 Operating Materials | 325,616 | 565,000 | 300,000 |
| 7430 Salt | | | 300,000 |
| 7440 Small Tools/Minor Equip. | 3,954 | 5,500 | 3,300 |
| Total Operation & Maintenance | \$ 767,581 | \$ 1,192,679 | 1,179,493 |
| 7610 Lands | \$ | | |
| 7630 Equipment Items > \$2,500 | \$ 88,649 | \$ | |
| Cent Maint Misc Equipment | | 40,000 | 40,000 |
| Aerial Lift Bucket Truck | | 150,000 | |
| Street Sweeper | | | 150,000 |
| One Ton Dump Truck | | | 75,000 |
| Stump Grinder | | | 55,000 |
| Water Repair Van | | 40,000 | |
| Pickup Trucks | | | 72,000 |
| Pick-up Truck | | 30,000 | |
| Rubber Tire Front End Loader | | 175,000 | |
| Snow Plow | | 190,000 | |
| Vehicle GPS | | 50,000 | |
| Total Capital Outlay | \$ 88,649 | \$ 675,000 | 392,000 |
| Total | \$ 3,198,115 | \$ 4,294,605 | 4,091,851 |



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

| Line Description | 38% SCMR | 26% Water | 26% Sewer | 10% Storm Water | Capital Projects | 2020 Total |
|---------------------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|
| 7001 Employee-Regular Salaries | \$ 600,788 | \$ 411,065 | \$ 411,065 | \$ 158,103 | 0 | \$ 1,581,021 |
| 7004 Retirement (PERS) | 97,798 | 66,104 | 66,104 | 25,557 | 0 | 255,563 |
| 7005 Medicare | 10,130 | 6,848 | 6,848 | 2,648 | 0 | 26,474 |
| 7006 Health Insurance | 145,200 | 99,000 | 99,000 | 36,300 | 0 | 379,500 |
| 7008 Overtime | 94,000 | 58,750 | 58,750 | 23,500 | 0 | \$ 235,000 |
| 7009 Unemployment/Workers' Comp | 16,400 | 11,100 | 11,100 | 4,200 | 0 | 42,800 |
| Total Personnel Services | \$ 964,316 | \$ 652,867 | \$ 652,867 | \$ 250,308 | 0 | \$ 2,520,358 |

| | | | | | | |
|-------------------------------------|-------------------|-------------------|------------------|----------|----------|---------------------|
| 7210 Travel & Training | \$ 1,050 | \$ 2,100 | \$ 1,850 | \$ | \$ | \$ 5,000 |
| 7280 Vehicle Fuel | | 12,880 | 10,120 | | | 23,000 |
| 7310 Utilities | 186,000 | | | | | 186,000 |
| 7320 Communications/Postage | 8,500 | 2,125 | 1,875 | | | 12,500 |
| 7330 Rents & Leases | 1,000 | | | | | 1,000 |
| 7340 Professional Services | 12,300 | 1,500 | 1,200 | | | 15,000 |
| 7350 Maint.of Equipment & Facilitie | 56,100 | 10,500 | 8,400 | | | 75,000 |
| 7360 Insurance & Bonding | 71,496 | 3,472 | 6,725 | | | 81,693 |
| 7370 Printing, Photocopy, Advert | 1,000 | | | | | 1,000 |
| 7390 Misc. Contractual Service | 140,000 | 17,500 | 17,500 | | | 175,000 |
| 7410 Office Supplies | 1,000 | | | | | 1,000 |
| 7420 Operating Materials | 180,000 | 72,000 | 48,000 | | | 300,000 |
| 7430 Salt | 300,000 | | | | | 300,000 |
| 7440 Small Tools/Minor Equip. | 3,300 | | | | | 3,300 |
| | \$ 961,746 | \$ 122,077 | \$ 95,670 | 0 | 0 | \$ 1,179,493 |

| Fund 301 | | | | | | |
|--------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ | \$ | \$ | \$ 0 |
| Cent Maint Misc Equip. | | | | | 40,000 | 40,000 |
| Pick Up Trucks | | 18,000 | 18,000 | 18,000 | 18,000 | 72,000 |
| Street Sweeper | | | | | 150,000 | 150,000 |
| One Ton Dump Truck | | | | | 75,000 | 75,000 |
| Stump Grinder | | | | | 55,000 | 55,000 |
| Vehicle GPS | | | | | | 0 |
| Total Capital Outlay | \$ 0 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 338,000 | \$ 392,000 |
| Total | \$ 1,926,062 | \$ 792,944 | \$ 766,537 | \$ 268,308 | \$ 338,000 | \$ 4,091,851 |

Department:
Transportation

Division:
Vehicle Maintenance

Fund:
SCMR et al

Account No:
102-560-602

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 399,364 | \$ 416,850 | \$ 436,524 |
| Operation and Maintenance | 199,066 | 253,979 | 262,681 |
| Capital Outlay | 380 | 200,000 | 30,000 |
| Total | <u>\$ 598,810</u> | <u>\$ 870,829</u> | <u>\$ 729,205</u> |
| Total Positions | 4 | 4 | 4 |

| Funding by Source | | | |
|-------------------|-------------------|-------------------|-------------------|
| SCMR | \$ 395,098 | \$ 458,194 | \$ 475,882 |
| Water | 101,855 | 126,317 | 116,661 |
| Sewer | 101,857 | 126,318 | 116,662 |
| Capital | 0 | 160,000 | 20,000 |
| Total | <u>\$ 598,810</u> | <u>\$ 870,829</u> | <u>\$ 729,205</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 2020 recommended operation and maintenance budget reflects an increase of \$8,702.00, or 3.43% compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 252,869 | \$ 265,870 | \$ 279,165 |
| 7004 Retirement (PERS) | 40,737 | 41,990 | 44,090 |
| 7005 Medicare | 4,059 | 4,360 | 4,579 |
| 7006 Health Insurance | 58,800 | 62,400 | 66,000 |
| 7008 Overtime | 36,279 | 33,990 | 33,990 |
| 7009 Unemployment & Workers' Comp | 6,620 | 8,240 | 8,700 |
| Total Personnel Services | \$ 399,364 | \$ 416,850 | \$ 436,524 |
| 7210 Travel & Training | \$ 91 | \$ 1,000 | \$ 1,000 |
| 7280 Vehicle Fuel | 65,490 | 105,000 | 105,000 |
| 7310 Utilities | 9,615 | 12,200 | 10,781 |
| 7320 Communications/Postage | 427 | 600 | 600 |
| 7330 Rentals | 0 | 0 | 2,500 |
| 7340 Professional Services | 2,172 | 2,500 | 2,500 |
| 7350 Maintenance of Equipment & Facilit | 19,769 | 14,000 | 15,000 |
| 7360 Insurance & Bonding | 940 | 1,679 | 1,800 |
| 7370 Printing, Photocopy, Advertising | 0 | 100 | 100 |
| 7390 Misc. Contractual Service | 5,063 | 8,000 | 8,000 |
| 7410 Office Supplies | 400 | 400 | 400 |
| 7420 Operating Materials | 91,032 | 105,000 | 110,000 |
| 7440 Small Tools/Minor Equipment | 4,067 | 3,500 | 5,000 |
| Total Operation & Maintenance | \$ 199,066 | \$ 253,979 | \$ 262,681 |
| 7630 Equipment Items > \$2,500 | \$ 380 | \$ | \$ 30,000 |
| 7680 Contract | | | |
| Specialties Main. Imp. | | 200,000 | |
| Total Capital Outlay | \$ 380 | \$ 200,000 | \$ 30,000 |
| Total | \$ 598,810 | \$ 870,829 | \$ 729,205 |



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

| Line Description | 50% SCMR | 25% Water | 25% Sewer | Capital Projects | 2020 Total |
|--|-------------------|-------------------|-------------------|---------------------|----------------|
| 7001 Employee - Regular Salaries | \$ 139,577 | \$ 69,794 | \$ 69,794 | 0 | 279,165 |
| 7004 Retirement (PERS) | 22,040 | 11,025 | 11,025 | 0 | 44,090 |
| 7005 Medicare | 2,289 | 1,145 | 1,145 | 0 | 4,579 |
| 7006 Health Insurance | 33,000 | 16,500 | 16,500 | 0 | 66,000 |
| 7008 Overtime | 16,995 | 8,497 | 8,498 | 0 | 33,990 |
| 7009 Unemployment & Workers' Comp | 4,300 | 2,200 | 2,200 | 0 | 8,700 |
| Total Personnel Services | \$ 218,201 | \$ 109,161 | \$ 109,162 | 0 | 436,524 |
| 7210 Travel & Training | \$ 1,000 | \$ | \$ | | 1,000 |
| 7280 Vehicle Fuel | 105,000 | | | | 105,000 |
| 7310 Utilities | 5,781 | 2,500 | 2,500 | | 10,781 |
| 7320 Communications/Postage | 600 | | | | 600 |
| 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 | 1,800 | | | | 1,800 |
| 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 | 5,000 | | | | 5,000 |
| Total Operation & Maintenance | \$ 257,681 | \$ 2,500 | \$ 2,500 | 0 | 262,681 |
| Capital Fund | | | | Fund 301 | |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 5,000 | \$ 5,000 | 20,000 | 30,000 |
| 7680 Contract | | | | | |
| Total Capital Outlay | \$ 0 | \$ 5,000 | \$ 5,000 | 20,000 | 30,000 |
| Total Total By Fund | \$ 475,882 | \$ 116,661 | \$ 116,662 | 20,000 | 729,205 |

Department:
Transportation

Division:
SCMR

Fund:
State Highway

Account No:
103-560-601

| Resource Summary | 2018 | 2018 | 2019 |
|---------------------------|------------------|------------------|------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 69,720 | 70,000 | 70,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 69,720</u> | <u>\$ 70,000</u> | <u>\$ 70,000</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| State Highway | \$ 69,720 | \$ 70,000 | \$ 70,000 |
| Total | <u>\$ 69,720</u> | <u>\$ 70,000</u> | <u>\$ 70,000</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 2020 recommended operation and maintenance budget reflects no increase from the 2019 budget. State highway funds must be spent for maintenance or capital items on State Routes 43, 59 and 261.

The contractual service amount will be used for landscaping maintenance along Haymaker Parkway; the planting islands at the corner of Longmere Drive, Haymaker Parkway, and West Main Street; and the maintenance of traffic islands on E. Main Street (SR 59).

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7390 Misc. Contractual Service | \$ 24,720 | \$ 25,000 | \$ 25,000 |
| 7420 Operating Materials | 45,000 | 45,000 | 45,000 |
| Total Operation & Maintenance | \$ 69,720 | \$ 70,000 | \$ 70,000 |
| 7630 Equipment Items >\$2500.00 | | | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 69,720 | \$ 70,000 | \$ 70,000 |

Department:
Transportation

Division:
Capital Facilities

Fund:
Capital Projects

Account No:
301-560-604

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 421,742 | 0 | 0 |
| Capital Outlay | <u>5,106,104</u> | <u>2,063,000</u> | <u>4,710,000</u> |
| Total | <u>\$ 5,527,846</u> | <u>\$ 2,063,000</u> | <u>\$ 4,710,000</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| Capital Projects | \$ <u>5,527,846</u> | \$ <u>2,063,000</u> | \$ <u>4,710,000</u> |
| Total | <u>\$ 5,527,846</u> | <u>\$ 2,063,000</u> | <u>\$ 4,710,000</u> |

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|---|---------------------|---------------------|---------------------|
| 7330 Rents & Leases | \$ 0 | \$ | |
| 7340 Professional Services | 417,550 | | |
| 7350 Maint of Equip & Facilities | 0 | | |
| 7370 Printing, Photocopy, Advertising | 4,192 | | |
| 7420 Operating Materials | | | |
| 7510 Contingency | | | |
| Total Operation & Maintenance | \$ 421,742 | \$ 0 | \$ 0 |
| 7610 Land | \$ 0 | \$ | |
| 7620 Buildings | | | |
| 7630 Equipment Items > \$2,500 | 229,115 | | |
| 7680 Contract | 4,876,989 | | |
| North Water Street Improvements | | 160,000 | 1,645,000 |
| ODOT - SR 59 Paving | | | 365,000 |
| Majors/Stinaff/Cuyahoga Waterline | | | 100,000 |
| Franklin/Erie Street Curbs | | | 50,000 |
| North Mantua Street Access Study | | | 20,000 |
| Engineering Drawing Update | | | 12,500 |
| Annual Street & Sidewalk Program | | 1,525,000 | 1,432,500 |
| Sidewalk Tree Damage Repairs | | 5,000 | 5,000 |
| East Main Street Area Improvements | | 75,000 | 1,000,000 |
| Misc Active Transportation Improvements | | 10,000 | 20,000 |
| Lighting at Trail Crossing of Lincoln and Willow | | 50,000 | |
| Mogadore Road Paving south of 261 | | 40,000 | |
| Miller/Harvey/Steel Storm & Water Replcmnt | | 163,000 | 60,000 |
| SR 59 and 43 Catch Basin Repair/Replace | | 25,000 | |
| Specifications Update | | 10,000 | |
| Total Capital Outlay | \$ 5,106,104 | \$ 2,063,000 | \$ 4,710,000 |
| Total | \$ 5,527,846 | \$ 2,063,000 | \$ 4,710,000 |





Utility Services

| <u>FUNDING BY PROGRAM AREA</u> | <u>2020 RECOMMEND</u> |
|---------------------------------------|----------------------------------|
| BASIC UTILITY SERVICES | |
| Water | |
| Water Plant Operations | \$1,728,948 |
| Water Plant Capital | 760,000 |
| Capital Facilities | 172,500 |
| SUBTOTAL | 2,661,448 |
| Water Reclamation | |
| Water Rec.Plant Operations | 2,113,823 |
| Water Rec. Plant Capital | 866,000 |
| Capital Facilities | 12,500 |
| SUBTOTAL | 2,992,323 |
| Solid Waste | |
| Curbside Recycling | 0 |
| SUBTOTAL | 0 |
| Storm Water Drainage | |
| Storm Water Drainage | 0 |
| Capital Facilities | 12,500 |
| SUBTOTAL | 12,500 |
| Total | \$5,666,271 |

Department:
Utility Services

Division:
Water Production

Fund:
Water

Account No:
201-550-501

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 903,821 | \$ 1,006,240 | \$ 1,041,527 |
| Operation and Maintenance | 621,302 | 656,133 | 687,421 |
| Capital Outlay | 78,213 | 100,000 | 760,000 |
| Total | <u>\$ 1,603,336</u> | <u>\$ 1,762,373</u> | <u>\$ 2,488,948</u> |
| Total Positions | 10 | 10 | 10 |
| <hr/> | | | |
| Funding by Source | | | |
| Water | \$ 1,603,336 | \$ 1,762,373 | \$ 2,488,948 |
| Total | <u>\$ 1,603,336</u> | <u>\$ 1,762,373</u> | <u>\$ 2,488,948</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 2020 recommended operation and maintenance reflects an increase of \$31,288.00 or 4.77% compared to the 2019 budget for the Water Treatment Plant.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 574,983 | \$ 656,862 | \$ 683,137 |
| 7004 Retirement (PERS) | 90,524 | 101,061 | 105,104 |
| 7005 Medicare | 9,232 | 10,467 | 10,886 |
| 7006 Health Insurance | 137,200 | 156,000 | 165,000 |
| 7007 Uniform & Clothing Allow. | 0 | 0 | 0 |
| 7008 Overtime | 75,528 | 65,000 | 60,000 |
| 7009 Unemployment & Workers' Comp | 16,354 | 16,850 | 17,400 |
| Total Personnel Services | \$ 903,821 | \$ 1,006,240 | \$ 1,041,527 |
| 7210 Travel & Training | \$ 965 | \$ 3,500 | \$ 3,500 |
| 7280 Vehicle Fuel | 6,096 | 8,000 | 8,200 |
| 7310 Utilities | 206,237 | 213,000 | 214,988 |
| 7320 Communications/Postage | 7,732 | 7,500 | 8,500 |
| 7330 Rents & Leases | 890 | 5,000 | 5,000 |
| 7340 Professional Services | 6,952 | 6,000 | 22,000 |
| 7350 Maintenance of Equipment & Facility | 54,812 | 45,000 | 45,000 |
| 7360 Insurance & Bonding | 32,940 | 39,233 | 39,233 |
| 7370 Printing, Photocopy, Advertising | 533 | 500 | 600 |
| 7390 Misc. Contractual Service | 52,812 | 42,000 | 26,000 |
| 7410 Office Supplies | 798 | 1,400 | 1,400 |
| 7420 Operating Materials | 245,530 | 278,000 | 306,000 |
| 7440 Small Tools/Minor Equipment | 5,005 | 7,000 | 7,000 |
| Total Operation & Maintenance | \$ 621,302 | \$ 656,133 | \$ 687,421 |
| 7620 Buildings | 0 | | |
| 7630 Equipment Items > \$2,500 | 25,396 | | |
| WTP Misc Plant Equipment | | 50,000 | 50,000 |
| 7680 Contract | \$ 52,817 | \$ | |
| Well Cleaning No. 10 | | | 35,000 |
| Paint KSU Tank | | | 500,000 |
| Gravel Refill Basin | | | 125,000 |
| Well Field Development | | 50,000 | 50,000 |
| Total Capital Outlay | \$ 78,213 | \$ 100,000 | \$ 760,000 |
| Total | \$ 1,603,336 | \$ 1,762,373 | \$ 2,488,948 |

Department:
Utility Services

Division:
Water Reclamation

Fund:
Sewer

Account No:
202-550-503

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 1,201,857 | \$ 1,294,814 | \$ 1,351,719 |
| Operation and Maintenance | 681,842 | 731,859 | 762,104 |
| Capital Outlay | 331,437 | 195,000 | 866,000 |
| Total | <u>\$ 2,215,136</u> | <u>\$ 2,221,673</u> | <u>\$ 2,979,823</u> |
| Total Positions | 13 | 13 | 13 |
| <hr/> | | | |
| Funding by Source | | | |
| Sewer | \$ 2,215,136 | \$ 2,221,673 | \$ 2,979,823 |
| Lab | 0 | 0 | 0 |
| Total | <u>\$ 2,215,136</u> | <u>\$ 2,221,673</u> | <u>\$ 2,979,823</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 2020 recommended operation and maintenance reflects an increase of 4.13%, or \$30,245.00 compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 843,475 | \$ 906,411 | \$ 942,668 |
| 7004 Retirement (PERS) | 121,309 | 129,700 | 134,880 |
| 7005 Medicare | 12,255 | 13,433 | 13,971 |
| 7006 Health Insurance | 176,400 | 202,800 | 214,500 |
| 7007 Uniform & Clothing Allowance | 0 | 0 | 0 |
| 7008 Overtime | 26,525 | 20,000 | 23,000 |
| 7009 Unemployment & Workers' Comp | 21,893 | 22,470 | 22,700 |
| Total Personnel Services | \$ 1,201,857 | \$ 1,294,814 | \$ 1,351,719 |
| 7210 Travel & Training | \$ 1,625 | \$ 6,000 | \$ 12,000 |
| 7280 Vehicle Fuel | 6,575 | 8,000 | 8,000 |
| 7310 Utilities | 225,837 | 218,500 | 225,245 |
| 7320 Communications/Postage | 13,890 | 13,500 | 16,000 |
| 7330 Rents & Leases | 1,316 | 2,500 | 2,500 |
| 7340 Professional Services | 25,271 | 40,000 | 40,000 |
| 7350 Maintenance of Equipment & Facility | 91,801 | 70,000 | 85,000 |
| 7360 Insurance & Bonding | 35,838 | 42,709 | 42,709 |
| 7370 Printing, Photocopy, Advertising | 396 | 650 | 650 |
| 7390 Misc. Contractual Service | 117,738 | 155,000 | 155,000 |
| 7410 Office Supplies | 0 | 1,500 | 1,500 |
| 7420 Operating Materials | 157,285 | 170,000 | 170,000 |
| 7440 Small Tools/Minor Equipment | 4,270 | 3,500 | 3,500 |
| Total Operation & Maintenance | \$ 681,842 | \$ 731,859 | \$ 762,104 |
| 7630 Equipment Items > \$2,500 | \$ 288,207 | \$ | \$ |
| WRF-Misc Plant Equipment | | 50,000 | 50,000 |
| SCADA Updates | | 20,000 | |
| Final Clarifiers Weir Covers | | 60,000 | |
| New Water Plant Pump | | | 5,000 |
| Emergency Generator Hook-up | | | 20,000 |
| Post Aeration Back-up Aerator | | | 45,000 |
| WRF Boiler Replacement | | | 45,000 |
| Replace 2 return pumps | | | 75,000 |
| Single Stack Dishwasher | | | |
| Concrete Repair Project(WR-17-03) | | 5,000 | |
| Replace Dissolved O2Probes | | | |
| Electrical Replacement | | | 15,000 |
| Sand Blast and Final Coat Clarifier | | 50,000 | |
| 7680 Contract | 43,230 | | |
| Waterfall/Dam Upkeep | | 10,000 | |
| Emergency Replacement of Clarifier | | | 500,000 |
| Installation of Generator into Pretreatment Area | | | 30,000 |
| Final Clarifiers Rehabilitaton | | | 81,000 |
| Total Capital Outlay | \$ 331,437 | \$ 195,000 | \$ 866,000 |
| Total | \$ 2,215,136 | \$ 2,221,673 | \$ 2,979,823 |

Department:
Utility Services

Division:
Capital Facilities

Fund:
Water, Sewer & Storm

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 731 | 0 | 0 |
| Capital Outlay | <u>1,913,845</u> | <u>4,819,000</u> | <u>197,500</u> |
| Total | <u>\$ 1,914,576</u> | <u>\$ 4,819,000</u> | <u>\$ 197,500</u> |
| Total Positions | 0 | 0 | 0 |

| Funding by Source | | | |
|----------------------|---------------------|---------------------|-------------------|
| Water | \$ 1,143,753 | \$ 1,525,000 | \$ 172,500 |
| Sewer | 591,328 | 2,180,000 | 12,500 |
| Storm Water Drainage | <u>179,495</u> | <u>1,114,000</u> | <u>12,500</u> |
| Total | <u>\$ 1,914,576</u> | <u>\$ 4,819,000</u> | <u>\$ 197,500</u> |

Program Description:

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

Program Comments:

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

| | | | |
|------------------|--------------------|--|--|
| 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 | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|-------------------|
| 7340 Professional Services | 731 | | |
| 7360 Insurance & Bonding | 0 | | |
| 7370 Printing, Photocopy & Advertising | 0 | | |
| 7420 Operating Materials | 0 | | |
| Total Operation & Maintenance | \$ 731 | \$ 0 | \$ 0 |
| 7610 Lands | \$ | \$ | \$ |
| 7630 Equipment | 0 | | |
| Confined Space Entry Unit4(FD-15-06) | | | |
| 7680 Contract | 1,913,845 | | |
| Hudson Road Water Main Replacement | | 1,074,000 | |
| Sanitary Sewer Televising | | 70,000 | |
| Annual Street Program | | 20,000 | |
| Miller/Harvey/Steel Storm and Water | | 1,500,000 | 60,000 |
| Specifications Update | | 30,000 | |
| SR 59 and 43 Catch Basin Repairs/Replacement | | 25,000 | |
| Majors/Stinaff/Cuyahoga Waterline | | | 100,000 |
| Engineernig Drawing Update | | | 37,500 |
| Southwest Sanitary Pump Station | | 2,100,000 | |
| Total Capital Outlay | \$ 1,913,845 | \$ 4,819,000 | \$ 197,500 |
| Total | \$ 1,914,576 | \$ 4,819,000 | \$ 197,500 |



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

| Line Description | Water | Sewer | Storm Water Drainage | 2020 Total |
|--|-------------------|------------------|-------------------------|----------------|
| 7340 Professional Services | | | | 0 |
| 7360 Insurance & Bonding | | | | 0 |
| 7370 Printing, Photocopy & Advertising | | | | 0 |
| 7420 Operating Materials | | | | 0 |
| Total Operation & Maintenance | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7610 Land | | | | 0 |
| 7630 Capital Equipment > \$2500 | | | | 0 |
| 7680 Contract | | | | 0 |
| Majors/Stinaff/Cuyahoga Waterline | 100,000 | | | 100,000 |
| Annual Street Program | | | | 0 |
| Engineering Drawing Update | 12,500 | 12,500 | 12,500 | 37,500 |
| Miller/Harvey/Steel Storm and Water | 60,000 | | | 60,000 |
| Specifications Update | | | | 0 |
| SR 59 and 43 Catch Basin Repairs/Replacement | | | | 0 |
| Storm Water Utility Phase 2 | | | | 0 |
| Utility Mapping Update | | | | 0 |
| Southwest Sanitary Pump Station | | | | 0 |
| Total Capital Outlay | \$ 172,500 | \$ 12,500 | \$ 12,500 | 197,500 |
| Total | \$ 172,500 | \$ 12,500 | \$ 12,500 | 197,500 |





**Health
Services**



FUNDING BY PROGRAM AREA

**2020
RECOMMEND**

HEALTH SERVICES

Health Services

| | |
|--------------------------|-----------|
| Administrative | \$656,865 |
| Food Service | 118,523 |
| Revolving Housing | 167,979 |
| Swimming Pool Inspection | 9,049 |
| | \$952,416 |

TOTAL

\$952,416

Department:
Health Services

Division:
Health

Fund:
General et al

Account No:
001-520-201

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 607,237 | \$ 713,822 | \$ 739,878 |
| Operation and Maintenance | 158,515 | 200,538 | 212,538 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 765,752</u> | <u>\$ 914,360</u> | <u>\$ 952,416</u> |
| Total Positions | 9 | 9 | 9 |

| Funding by Source | | | |
|--------------------------|-------------------|-------------------|-------------------|
| General | \$ 550,504 | \$ 630,163 | \$ 656,865 |
| Food Service | 93,949 | 108,505 | 118,523 |
| Revolving Housing | 116,538 | 166,931 | 167,979 |
| Swimming Pool Inspection | 4,761 | 8,761 | 9,049 |
| Total | <u>\$ 765,752</u> | <u>\$ 914,360</u> | <u>\$ 952,416</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. The health department also has a contract with Portage County to do mosquito surveillance and treatment. 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.

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$12,000.00 or 5.98% compared to the 2019 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: Fund:
Health General et al

Account No:
001-520-201-

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 438,918 | \$ 521,626 | \$ 538,448 |
| 7004 Retirement (PERS) | 61,344 | 73,379 | 75,929 |
| 7005 Medicare | 6,267 | 7,602 | 7,867 |
| 7006 Health Insurance | 85,750 | 93,600 | 99,218 |
| 7008 Overtime | 1,233 | 2,500 | 2,686 |
| 7009 Unemployment & Workers' Comp | 10,125 | 11,515 | 12,130 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 607,237 | \$ 713,822 | \$ 739,878 |
| 7210 Travel & Training | \$ 4,915 | \$ 10,500 | \$ 7,000 |
| 7280 Vehicle Fuel | 1,514 | 2,000 | 2,000 |
| 7310 Utilities | 4,845 | 5,000 | 6,000 |
| 7320 Communications/Postage | 9,201 | 9,500 | 9,000 |
| 7330 Rents & Leases | 12,352 | 15,500 | 30,000 |
| 7340 Professional Services | 84,780 | 96,810 | 96,810 |
| 7350 Maintenance of Equipment & Facilities | 3,024 | 3,000 | 4,000 |
| 7360 Insurance & Bonding | 9,215 | 9,228 | 9,228 |
| 7370 Printing, Photocopy, Advertising | 1,411 | 3,000 | 4,000 |
| 7390 Misc. Contractual Service | 17,670 | 21,000 | 22,000 |
| 7410 Office Supplies | 1,482 | 5,000 | 5,000 |
| 7420 Operating Materials | 8,006 | 14,500 | 14,500 |
| 7440 Small Tools/Minor Equipment | 100 | 5,500 | 3,000 |
| Total Operation & Maintenance | \$ 158,515 | \$ 200,538 | \$ 212,538 |
| | | | Fund 301 |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ |
| Pick Up Truck Replacment | | | |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 765,752 | \$ 914,360 | \$ 952,416 |

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 | \$ 339,240 | \$ 78,298 | \$ 114,046 | \$ 531,584 |
| 7004 Retirement (PERS) | 47,674 | 11,326 | 15,967 | 74,967 |
| 7005 Medicare | 4,939 | 1,174 | 1,654 | 7,767 |
| 7006 Health Insurance | 58,538 | 15,875 | 23,812 | 98,225 |
| 7008 Overtime | 1,436 | 1,250 | 0 | 2,686 |
| 7009 Unemployment & Workers' Comp | 6,900 | 2,600 | 2,500 | 12,000 |
| 7250 Auto Allowance | 3,600 | 0 | 0 | 3,600 |
| Total Personnel Services | \$ 462,327 | \$ 110,523 | \$ 157,979 | \$ 730,829 |
| 7210 Travel & Training | \$ 4,000 | \$ 2,000 | \$ 1,000 | \$ 7,000 |
| 7280 Vehicle Fuel | 2,000 | | | 2,000 |
| 7310 Utilities | 6,000 | | | 6,000 |
| 7320 Communications/Postage | 8,000 | 500 | 500 | 9,000 |
| 7330 Rents & Leases | 30,000 | | | 30,000 |
| 7340 Professional Services | 94,810 | | 2,000 | 96,810 |
| 7350 Maintenance of Equipment & Facilities | 4,000 | | | 4,000 |
| 7360 Insurance & Bonding | 9,228 | | | 9,228 |
| 7370 Printing, Photocopy, Advertising | 2,000 | 1,000 | 1,000 | 4,000 |
| 7390 Misc. Contractual Service | 21,000 | | 1,000 | 22,000 |
| 7410 Office Supplies | 2,000 | 1,500 | 1,500 | 5,000 |
| 7420 Operating Materials | 9,000 | 2,500 | 3,000 | 14,500 |
| 7440 Small Tools/Minor Equipment | 2,500 | 500 | | 3,000 |
| 7480 Fees Remitted to State | | | | 0 |
| 7760 Fees Remitted to State | | | | 0 |
| Total Operation & Maintenance | \$ 194,538 | \$ 8,000 | \$ 10,000 | \$ 212,538 |
| Fund 301 | | | | |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 656,865 | \$ 118,523 | \$ 167,979 | \$ 943,367 |

Department: Health Services Division: Health Fund: General et al Account No: 130-520-204-

| Line Description | Page 1 Subtotal | Swimming Pool Inspection 1% | 2020 Total |
|--|-------------------|--------------------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 531,584 | \$ 6,864 | \$ 538,448 |
| 7004 Retirement (PERS) | 74,967 | 962 | 75,929 |
| 7005 Medicare | 7,767 | 100 | 7,867 |
| 7006 Health Insurance | 98,225 | 993 | 99,218 |
| 7008 Overtime | 2,686 | 0 | 2,686 |
| 7009 Unemployment & Workers' Comp | 12,000 | 130 | 12,130 |
| 7250 Auto Allowance | 3,600 | 0 | 3,600 |
| Total Personnel Services | \$ 730,829 | \$ 9,049 | \$ 739,878 |
| 7210 Travel & Training | \$ 7,000 | | \$ 7,000 |
| 7280 Vehicle Fuel | 2,000 | | 2,000 |
| 7310 Utilities | 6,000 | | 6,000 |
| 7320 Communications/Postage | 9,000 | | 9,000 |
| 7330 Rents & Leases | 30,000 | | 30,000 |
| 7340 Professional Services | 96,810 | | 96,810 |
| 7350 Maintenance of Equipment & Facilities | 4,000 | | 4,000 |
| 7360 Insurance & Bonding | 9,228 | | 9,228 |
| 7370 Printing, Photocopy, Advertising | 4,000 | | 4,000 |
| 7390 Misc. Contractual Service | 22,000 | | 22,000 |
| 7410 Office Supplies | 5,000 | | 5,000 |
| 7420 Operating Materials | 14,500 | | 14,500 |
| 7440 Small Tools/Minor Equipment | 3,000 | | 3,000 |
| 7480 Fees Remitted to State | 0 | | 0 |
| 7760 Fees Remitted to State | 0 | | 0 |
| Total Operation & Maintenance | \$ 212,538 | \$ 0 | \$ 212,538 |
| 7630 Equipment Items > \$2,500 | \$ | \$ | \$ 0 |
| Pick Up Truck Replacment | 0 | | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 943,367 | \$ 9,049 | \$ 952,416 |





Recreation

FUNDING BY PROGRAM AREA

**2020
RECOMMEND**

LEISURE TIME ACTIVITIES

| | |
|-------------------------|--------------------|
| Leisure Time Activities | |
| Parks and Recreation | \$1,800,701 |
| KABC | 72,293 |
| K-6 Child Care | 367,686 |
| Fitness Center | 127,434 |
| Total | \$2,368,114 |

Department:
Leisure Time Activities

Division:
Parks & Recreation

Fund:
Parks & Recreation

Account No:
106-530-301

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 945,783 | \$ 1,002,044 | \$ 1,037,003 |
| Operation and Maintenance | 410,662 | 484,883 | 504,698 |
| Capital Outlay | 127,459 | 217,000 | 259,000 |
| Total | <u>\$ 1,483,904</u> | <u>\$ 1,703,927</u> | <u>\$ 1,800,701</u> |
| Total Positions | 42 | 42 | 42 |
| <hr/> | | | |
| Funding by Source | | | |
| Recreation | <u>\$ 1,483,904</u> | <u>\$ 1,703,927</u> | <u>\$ 1,800,701</u> |
| Total | <u>\$ 1,483,904</u> | <u>\$ 1,703,927</u> | <u>\$ 1,800,701</u> |

Program Description:

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

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$8,315.00, or 1.71% compared to the 2019 budget.

Department:
Leisure Time Activities

Fund:
Parks & Recreation

Account No:
106-530-301

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 668,878 | \$ 726,345 | \$ 746,319 |
| 7004 Retirement (PERS) | 94,534 | 105,049 | 107,938 |
| 7005 Medicare | 9,804 | 10,750 | 11,046 |
| 7006 Health Insurance | 99,225 | 109,200 | 115,500 |
| 7008 Overtime | 19,537 | 25,000 | 25,000 |
| 7009 Unemployment & Workers' Comp | 46,605 | 18,500 | 24,000 |
| 7250 Auto Allowance | 7,200 | 7,200 | 7,200 |
| Total Personnel Services | \$ 945,783 | \$ 1,002,044 | \$ 1,037,003 |
| 7210 Travel & Training | \$ 3,085 | \$ 5,000 | \$ 5,000 |
| 7280 Vehicle Fuel | 14,676 | 17,000 | 17,000 |
| 7310 Utilities | 41,205 | 40,000 | 40,865 |
| 7320 Communications/Postage | 12,612 | 13,000 | 13,000 |
| 7330 Rents & Leases | 12,995 | 29,500 | 29,500 |
| 7340 Professional Services | 73,811 | 95,500 | 110,000 |
| 7350 Maintenance of Equipment & Facility | 34,053 | 39,000 | 39,500 |
| 7360 Insurance & Bonding | 12,330 | 14,883 | 15,833 |
| 7370 Printing, Photocopy, Advertising | 17,788 | 21,750 | 21,750 |
| 7390 Misc. Contractual Service | 74,223 | 76,000 | 76,000 |
| 7410 Office Supplies | 3,476 | 5,750 | 5,750 |
| 7420 Operating Materials | 107,016 | 122,000 | 125,000 |
| 7440 Small Tools/Minor Equipment | 3,392 | 5,500 | 5,500 |
| Total Operation & Maintenance | \$ 410,662 | \$ 484,883 | \$ 504,698 |
| 7991 Land Repayment (Advance Payback) | 0 | 50,000 | |
| 7620 Buildings | 94,383 | | |
| 7680 Contracts | 28,376 | | |
| Park & Trail Paving & Sealing | | 25,000 | 30,000 |
| Building Renovations | | 25,000 | 35,000 |
| Hike & Bike Trail Design | | 75,000 | 35,000 |
| The Portage- Bradys Leap Section | | | |
| Park and Facilities Master Plan Study | | | 86,000 |
| Playground Replacement | | 20,000 | 12,000 |
| 7630 Equipment Items > \$2,500 | 4,700 | | |
| Dump Truck Replacement | | 22,000 | 45,000 |
| Mower Replacement | | | 16,000 |
| Total Capital Outlay | \$ 127,459 | \$ 217,000 | \$ 259,000 |
| Total | \$ 1,483,904 | \$ 1,703,927 | \$ 1,800,701 |

Department:
Leisure Time Activities

Division:
KYBS

Fund:
Parks & Recreation

Account No:
106-530-302

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|------------------|------------------|------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 26,399 | \$ 36,293 | \$ 36,293 |
| Operation and Maintenance | 29,551 | 36,000 | 36,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 55,950</u> | <u>\$ 72,293</u> | <u>\$ 72,293</u> |
| Total Positions | 1 | 1 | 1 |
| <hr/> | | | |
| Funding by Source | | | |
| Recreation | \$ <u>55,950</u> | \$ <u>72,293</u> | \$ <u>72,293</u> |
| Total | <u>\$ 55,950</u> | <u>\$ 72,293</u> | <u>\$ 72,293</u> |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects no change as compared to the 2019 budget.

Department:
Leisure Time Activities

Division: Fund:
KYBS Parks & Recreation

Account No:
106-530-302

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 22,781 | \$ 30,000 | \$ 30,000 |
| 7004 Retirement (PERS) | 3,201 | 4,326 | 4,326 |
| 7005 Medicare | 332 | 449 | 449 |
| 7008 Overtime | 85 | 900 | 900 |
| 7009 Unemployment & Workers' Comp | 0 | 618 | 618 |
| Total Personnel Services | \$ 26,399 | \$ 36,293 | \$ 36,293 |
| 7340 Professional Services | \$ 7,951 | \$ 9,500 | \$ 9,500 |
| 7350 Maintenance of Equipment & Facility | | | |
| 7360 Insurance & Bonding | 0 | 0 | 0 |
| 7390 Misc. Contractual Service | 4,079 | 3,500 | 4,500 |
| 7420 Operating Materials | 17,521 | 23,000 | 22,000 |
| 7710 Refunds | | | |
| Total Operation & Maintenance | \$ 29,551 | \$ 36,000 | \$ 36,000 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 55,950 | \$ 72,293 | \$ 72,293 |

Department:
Leisure Time Activities

Division:
K-6 Child Care

Fund:
Parks & Recreation

Account No:
106-530-303

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 284,644 | \$ 266,004 | \$ 293,036 |
| Operation and Maintenance | 67,472 | 74,300 | 74,650 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 352,116</u> | <u>\$ 340,304</u> | <u>\$ 367,686</u> |
| Total Positions | 17 | 17 | 17 |
| <hr/> | | | |
| Funding by Source Recreation | \$ <u>352,116</u> | \$ <u>340,304</u> | \$ <u>367,686</u> |
| Total | <u>\$ 352,116</u> | <u>\$ 340,304</u> | <u>\$ 367,686</u> |

Program Description:

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

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects a minimal increase of \$350, or 0.47% compared to the 2019 budget.

Department:
Leisure Time Activities

Division: K-6 Child Care
Fund: Parks & Recreation

Account No:
106-530-303

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 226,340 | \$ 210,000 | \$ 232,564 |
| 7004 Retirement (PERS) | 31,782 | 29,848 | 32,867 |
| 7005 Medicare | 3,304 | 3,092 | 3,405 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7008 Overtime | 3,456 | 3,200 | 3,200 |
| 7009 Unemployment & Workers' Comp | 5,062 | 4,264 | 4,500 |
| Total Personnel Services | \$ 284,644 | \$ 266,004 | \$ 293,036 |
| 7210 Travel & Training | \$ 390 | \$ 500 | \$ 500 |
| 7280 Vehicle Fuel | | | |
| 7310 Utilities | | | |
| 7320 Communications/Postage | | | |
| 7330 Rents & Leases | 3,680 | 4,200 | 4,400 |
| 7340 Professional Services | 1,709 | 2,500 | 2,500 |
| 7350 Maintenance of Equipment & Facility | | | |
| 7360 Insurance & Bonding | | | |
| 7370 Printing, Photocopy, Advertising | 38 | 750 | 750 |
| 7390 Misc. Contractual Service | 31,291 | 30,500 | 30,500 |
| 7410 Office Supplies | 262 | 350 | 500 |
| 7420 Operating Materials | 28,020 | 32,500 | 32,500 |
| 7440 Small Tools/Minor Equipment | 2,082 | 3,000 | 3,000 |
| 7710 Refunds | | | |
| Total Operation & Maintenance | \$ 67,472 | \$ 74,300 | \$ 74,650 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 352,116 | \$ 340,304 | \$ 367,686 |

Department:
Leisure Time Activities

Division:
Fitness

Fund:
Parks & Recreation

Account No:
106-530-304

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 47,383 | \$ 68,121 | \$ 61,134 |
| Operation and Maintenance | 58,300 | 67,000 | 66,300 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 105,683</u> | <u>\$ 135,121</u> | <u>\$ 127,434</u> |

Total Positions 0

| | | | |
|---------------------------------|-------------------|-------------------|-------------------|
| Funding by Source Recreation | \$ <u>105,683</u> | \$ <u>135,121</u> | \$ <u>127,434</u> |
| Total | <u>\$ 105,683</u> | <u>\$ 135,121</u> | <u>\$ 127,434</u> |

Program Description:

This cost center is used to account for the expenditures related to the Fitness Program. This program is funded partially with user charges. Kent P & R Fitness Center is open 7 days a week. The facility offers gym memberships, fitness classes and personal training. There is a variety of fitness equipment; cardio machines, dual exercise circuit training, free weights, resistance equipment and much more.

The fitness classes offered include Yoga, Pilates, Zumba, Circuit Training and Silver Sneakers. An ever expanding list of specialty classes are offered including Karate, Tumbling for Tots, Spinning, Fencing and Hip Hop Hoops. The facility is located in a 4,000 square foot leased building located at 1205 West Main Street.

Program Comments:

The 2020 Operation & Maintenance reflects a minimal decrease of \$700.00, or <1.04%> compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 40,368 | \$ 58,000 | \$ 52,000 |
| 7004 Retirement (PERS) | 5,651 | 8,120 | 7,280 |
| 7005 Medicare | 585 | 841 | 754 |
| 7006 Health Insurance | 0 | 0 | 0 |
| 7008 Overtime | 0 | 0 | 0 |
| 7009 Unemployment & Workers' Comp | 779 | 1,160 | 1,100 |
| Total Personnel Services | \$ 47,383 | \$ 68,121 | \$ 61,134 |
| 7210 Travel & Training | \$ | \$ | \$ |
| 7280 Vehicle Fuel | | | |
| 7310 Utilities | 8,159 | 9,000 | 7,100 |
| 7320 Communications/Postage | 0 | 1,500 | 1,500 |
| 7330 Rents & Leases | 32,200 | 34,000 | 35,200 |
| 7340 Professional Services | 8,502 | 10,500 | 10,500 |
| 7350 Maintenance of Equipment & Facility | 1,466 | 3,000 | 3,000 |
| 7360 Insurance & Bonding | 0 | | 0 |
| 7370 Printing, Photocopy, Advertising | 0 | 500 | 500 |
| 7390 Misc. Contractual Service | 5,305 | 5,500 | 5,500 |
| 7410 Office Supplies | 0 | | 0 |
| 7420 Operating Materials | 1,418 | 2,500 | 2,500 |
| 7440 Small Tools/Minor Equipment | 1,250 | 500 | 500 |
| 7710 Refunds | | | |
| Total Operation & Maintenance | \$ 58,300 | \$ 67,000 | \$ 66,300 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 105,683 | \$ 135,121 | \$ 127,434 |



Community & Environment



| <u>FUNDING BY PROGRAM AREA</u> | <u>2020</u> <u>RECOMMEND</u> |
|--|---------------------------------|
| COMMUNITY AND ENVIRONMENT | |
| Community and Environment | |
| Community Development | \$887,644 |
| Housing and Building Inspection | 385,422 |
| C.D.B.G. Grant Fund | 323,340 |
| Land Banking | 10,000 |
| Shade Tree | 99,400 |
| Urban Renewal | 67,300 |
| Public Parking | 197,000 |
| Main Street Program | 70,000 |
| Economic Development | 165,638 |
| EDA/RLF | 50,000 |
| SUBTOTAL | 2,255,744 |
| Basic Water - Administrative Support | 56,566 |
| Sewer - Administrative Support | 56,566 |
| SUBTOTAL | 113,132 |
| MPITIE/TIF Fund | 1,366,650 |
| SUBTOTAL | 1,366,650 |
| TOTAL | \$3,735,526 |

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

| Resource Summary | 2018 | 2019 | 2020 |
|-------------------------------|---------------------|---------------------|---------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 555,665 | \$ 605,999 | \$ 627,049 |
| Operation and Maintenance | 268,420 | 361,270 | 418,770 |
| Capital Outlay | 523,149 | 116,000 | 165,165 |
| Total | \$ 1,347,234 | \$ 1,083,269 | \$ 1,210,984 |
| Total Positions | 5 | 5 | 5 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 742,795 | \$ 805,616 | \$ 887,644 |
| Comm. Development Block Grant | 604,439 | 277,653 | 323,340 |
| Total | \$ 1,347,234 | \$ 1,083,269 | \$ 1,210,984 |

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 also provides technical assistance to other City departments with the writing of grant proposals and prevailing wage monitoring on capital projects.

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of 24.22% or \$50,400.00 as compared to the 2019 budget for General Fund operations after adjusting for the 2020 inclusion of the CHIP Grant funding that will be placed in a newly created dedicated fund in the 2020 fiscal year.

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, in the budget which for the 2019 budget includes the 2018 CDBG grant award amount of \$271,075 plus \$145,000 for program income.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 409,902 | \$ 446,221 | \$ 458,709 |
| 7004 Retirement (PERS) | 53,501 | 62,614 | 64,366 |
| 7005 Medicare | 5,427 | 6,491 | 6,674 |
| 7006 Health Insurance | 73,500 | 76,043 | 82,500 |
| 7008 Overtime | 0 | 1,000 | 1,000 |
| 7009 Unemployment & Workers' Comp | 9,735 | 10,030 | 10,200 |
| 7250 Auto Allowance | 3,600 | 3,600 | 3,600 |
| Total Personnel Services | \$ 555,665 | \$ 605,999 | \$ 627,049 |
| 7210 Travel & Training | \$ 1,834 | \$ 4,000 | \$ 4,000 |
| 7280 Vehicle Fuel | 1,921 | 2,500 | 2,500 |
| 7320 Communications/Postage | 24,623 | 30,200 | 30,200 |
| 7330 Rents & Leases | 0 | 0 | 0 |
| 7340 Professional Services | 46,088 | 44,600 | 95,000 |
| 7350 Maintenance of Equipment & Facility | 1,580 | 3,500 | 3,500 |
| 7360 Insurance & Bonding | 4,681 | 5,520 | 5,520 |
| 7370 Printing, Photocopy, Advertising | 18,949 | 23,000 | 23,000 |
| 7390 Misc. Contractual Service | 26,990 | 17,600 | 17,600 |
| 7410 Office Supplies | 1,075 | 2,200 | 2,200 |
| 7420 Operating Materials | 635 | 1,750 | 1,750 |
| 7440 Small Tools/Minor Equipment | 2,411 | 2,500 | 2,500 |
| 7560 Social Service Contracts | 65,518 | 78,000 | 78,000 |
| 7570 Public Service Contracts | 52,677 | 106,500 | 108,000 |
| Chip Grant 136-04-540-413-7570 | 0 | 0 | 0 |
| 7590 Non-City Property Improvements | 15,011 | 15,000 | 15,000 |
| 7990 Program Income Expenditures | 4,427 | 24,400 | 30,000 |
| Total Operation & Maintenance | \$ 268,420 | \$ 361,270 | \$ 418,770 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| CD Replacement/Vehicle | 0 | | 20,000 |
| 7680 Community Development Block Grant | 523,149 | 0 | |
| Walnut Street Construction | 0 | 106,000 | 135,165 |
| Bradys Leap Hike and Bike Trail | | 10,000 | 10,000 |
| Total Capital Outlay | \$ 523,149 | \$ 116,000 | \$ 165,165 |
| Total | \$ 1,347,234 | \$ 1,083,269 | \$ 1,210,984 |



Department: Community and Environment
 Division: Community Development

Account No:
 001-540-401
 126-

| Line Description | 001 General | 126 CDBG | 2020 Total |
|--|-------------------|-------------------|---------------------|
| 7001 Employee - Regular Salaries | \$ 445,403 | \$ 13,306 | \$ 458,709 |
| 7004 Retirement (PERS) | 62,503 | 1,863 | 64,366 |
| 7005 Medicare | 6,480 | 194 | 6,674 |
| 7006 Health Insurance | 79,988 | 2,512 | 82,500 |
| 7008 Overtime | 1,000 | 0 | 1,000 |
| 7009 Unemployment & Workers' Comp | 10,200 | 0 | 10,200 |
| 7250 Auto Allowance | 3,600 | 0 | 3,600 |
| Total Personnel Services | \$ 609,174 | \$ 17,875 | \$ 627,049 |
| 7210 Travel & Training | \$ 3,000 | \$ 1,000 | \$ 4,000 |
| 7280 Vehicle Fuel | 2,500 | | 2,500 |
| 7320 Communications/Postage | 30,000 | 200 | 30,200 |
| 7330 Rents & Leases | 0 | | 0 |
| 7340 Professional Services | 75,400 | 19,600 | 95,000 |
| 7350 Maintenance of Equipment & Facility | 3,500 | | 3,500 |
| 7360 Insurance & Bonding | 5,520 | | 5,520 |
| 7370 Printing, Photocopy, Advertising | 22,000 | 1,000 | 23,000 |
| 7390 Misc. Contractual Service | 17,100 | 500 | 17,600 |
| 7410 Office Supplies | 2,200 | | 2,200 |
| 7420 Operating Materials | 1,750 | | 1,750 |
| 7440 Small Tools/Minor Equipment | 2,500 | | 2,500 |
| 7560 Social Service Contracts | 78,000 | | 78,000 |
| 7570 Public Service Contracts | | 108,000 | 108,000 |
| CHIP Grant 136-04-540-413-7570 | 0 | | 0 |
| 7590 Non-City Property Improvements | 15,000 | | 15,000 |
| 7992 Program Income Expenditures | | 30,000 | 30,000 |
| Total Operation & Maintenance | \$ 258,470 | \$ 160,300 | \$ 418,770 |
| Fund 301 | | | |
| 7630 Equipment Items > \$2,500 | \$ | \$ 0 | \$ 0 |
| CD Replacement Vehicle | 20,000 | | 20,000 |
| 7680 Community Development Block Grants | | | 0 |
| Walnut Street Construction | | 135,165 | 135,165 |
| Brady's Leap Hike and Bike Trail | | 10,000 | 10,000 |
| Total Capital Outlay | \$ 20,000 | \$ 145,165 | \$ 165,165 |
| Total | \$ 887,644 | \$ 323,340 | \$ 1,210,984 |

Department:
Community and Environment

Division:
Building

Fund:
General et al

Account No:
001-540-402

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|-------------------|-------------------|-------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 317,355 | \$ 413,136 | \$ 428,282 |
| Operation and Maintenance | 45,543 | 68,272 | 70,272 |
| Capital Improvements | 0 | | |
| Total | <u>\$ 362,898</u> | <u>\$ 481,408</u> | <u>\$ 498,554</u> |
| Total Positions | 8 | 8 | 8 |

| Funding by Source | 2018 | 2019 | 2020 |
|-------------------|-------------------|-------------------|-------------------|
| General | \$ 284,585 | \$ 373,778 | \$ 385,422 |
| Water | 39,157 | 53,815 | 56,566 |
| Sewer | 39,156 | 53,815 | 56,566 |
| Total | <u>\$ 362,898</u> | <u>\$ 481,408</u> | <u>\$ 498,554</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. This certification requires staff be comprised of 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 a Code Enforcement Officer on staff who is responsible for monitoring for compliance with all exterior and interior property maintenance requirements and zoning code regulations.

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of 2.93%, or \$2,000.00 as compared to the 2019 budget.

| | | | |
|---------------------------|-----------|---------------|-------------|
| Department: | Division: | Fund: | Account No: |
| Community and Environment | Building | General et al | 001-540-402 |

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 226,548 | \$ 297,640 | \$ 307,427 |
| 7004 Retirement (PERS) | 31,717 | 41,780 | 43,156 |
| 7005 Medicare | 3,176 | 4,326 | 4,469 |
| 7006 Health Insurance | 47,776 | 62,400 | 66,000 |
| 7008 Overtime | 3,504 | 750 | 750 |
| 7009 Unemployment & Workers' Comp | 4,634 | 6,240 | 6,480 |
| Total Personnel Services | \$ 317,355 | \$ 413,136 | \$ 428,282 |
| 7210 Travel & Training | \$ 0 | \$ 3,500 | \$ 3,500 |
| 7280 Vehicle Fuel | 562 | 600 | 600 |
| 7320 Communications/Postage | 5,544 | 6,300 | 6,300 |
| 7340 Professional Services | 26,031 | 40,000 | 40,000 |
| 7350 Maintenance of Equipment & Facility | 2,760 | 3,000 | 3,000 |
| 7360 Insurance & Bonding | 667 | 772 | 772 |
| 7370 Printing, Photocopy, Advertising | 1,472 | 2,000 | 2,000 |
| 7390 Misc. Contractual Service | 7,463 | 10,000 | 10,000 |
| 7410 Office Supplies | 179 | 600 | 600 |
| 7420 Operating Materials | 480 | 500 | 500 |
| 7440 Small Tools/Minor Equipment | 285 | 1,000 | 3,000 |
| 7710 Refunds | 100 | 0 | 0 |
| Total Operation & Maintenance | \$ 45,543 | \$ 68,272 | \$ 70,272 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 362,898 | \$ 481,408 | \$ 498,554 |



Department: Community and Environment Division: Building Fund: General et al Account No: 540-402

| Line Description | General | Water | Sewer | 2020 Total |
|--|-------------------|------------------|------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 232,709 | \$ 37,359 | \$ 37,359 | \$ 307,427 |
| 7004 Retirement (PERS) | 32,634 | 5,261 | 5,261 | 43,156 |
| 7005 Medicare | 3,381 | 544 | 544 | 4,469 |
| 7006 Health Insurance | 41,250 | 12,375 | 12,375 | 66,000 |
| 7008 Overtime | 376 | 187 | 187 | 750 |
| 7009 Unemployment & Workers' Comp | 4,800 | 840 # | 840 | 6,480 |
| | | | | 0 |
| Total Personnel Services | \$ 315,150 | \$ 56,566 | \$ 56,566 | \$ 428,282 |
| 7210 Travel & Training | \$ 3,500 | \$ | \$ | \$ 3,500 |
| 7280 Vehicle Fuel | 600 | | | 600 |
| 7320 Communications/Postage | 6,300 | | | 6,300 |
| 7340 Professional Services | 40,000 | | | 40,000 |
| 7350 Maintenance of Equipment & Facility | 3,000 | | | 3,000 |
| 7360 Insurance & Bonding | 772 | | | 772 |
| 7370 Printing, Photocopy, Advertising | 2,000 | | | 2,000 |
| 7390 Misc. Contractual Service | 10,000 | | | 10,000 |
| 7410 Office Supplies | 600 | | | 600 |
| 7420 Operating Materials | 500 | | | 500 |
| 7440 Small Tools/Minor Equipment | 3,000 | | | 3,000 |
| 7710 Refunds | | | | 0 |
| Total Operation & Maintenance | \$ 70,272 | \$ 0 | \$ 0 | \$ 70,272 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total | \$ 385,422 | \$ 56,566 | \$ 56,566 | \$ 498,554 |

Department:
Community & Environment

Division:
Land Banking

Fund:
General

Account No:
001-540-404
134-

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|------------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 400,519 | 10,000 | 10,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | <u>\$ 400,519</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 400,519 | \$ 10,000 | \$ 10,000 |
| UDAG | | | 0 |
| Total | <u>\$ 400,519</u> | <u>\$ 10,000</u> | <u>\$ 10,000</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.

Program Comments:

The 2020 recommended operation and maintenance budget level reflects no change compared to the 2019 budgeted funding.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|------------------|-------------------|
| 7390 Misc. Contractual Services | \$ 0 | \$ 10,000 | \$ 10,000 |
| 7730 Program Income Expenditures | 400,519 | 0 | 0 |
| Total Operation & Maintenance | \$ 400,519 | \$ 10,000 | \$ 10,000 |
| 7610 Lands | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 400,519 | \$ 10,000 | \$ 10,000 |

Department:
Community and Environment

Division:
Shade Tree

Fund:
General

Account No:
001-560-405

| Resource Summary | 2018 | 2019 | 2020 |
|---------------------------|------------------|------------------|------------------|
| Expenditure Categories | Actual | Budget | Recommend |
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 31,610 | 80,420 | 89,400 |
| Capital Outlay | 10,000 | 10,000 | 10,000 |
| Total | <u>\$ 41,610</u> | <u>\$ 90,420</u> | <u>\$ 99,400</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 41,610 | \$ 90,420 | \$ 99,400 |
| Total | <u>\$ 41,610</u> | <u>\$ 90,420</u> | <u>\$ 99,400</u> |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects an increase of \$8,980.00 or 11.17% as compared to the 2019 budget.

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

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7210 Travel & Training | \$ 724 | \$ 2,000 | \$ 2,000 |
| 7280 Vehicle Fuel | 3,257 | 2,200 | 2,500 |
| 7320 Communication and Postage | 0 | | 0 |
| 7350 Maintenance of Equipment & Facility | 0 | 850 | 900 |
| 7360 Insurance & Bonding | 376 | 470 | 500 |
| 7370 Printing, Photocopy, Advertising | 0 | 0 | 0 |
| 7390 Misc. Contractual Service | 23,458 | 72,000 | 80,000 |
| 7420 Operating Materials | 368 | 1,500 | 2,000 |
| 7440 Small Tools/Minor Equipment | 3,427 | 1,400 | 1,500 |
| Total Operation & Maintenance | \$ 31,610 | \$ 80,420 | \$ 89,400 |
| | 301 | | |
| 7690 Shade Trees | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total Capital Outlay | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Total | \$ 41,610 | \$ 90,420 | \$ 99,400 |

Department:
Community & Environment

Division:
Urban Renewal

Fund:
General

Account No:
001-570-406

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ | \$ | \$ |
| Operation and Maintenance | 44,386 | 67,300 | 67,300 |
| Capital Outlay | | | |
| Total | <u>\$ 44,386</u> | <u>\$ 67,300</u> | <u>\$ 67,300</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 44,386 | \$ 67,300 | \$ 67,300 |
| Total | <u>\$ 44,386</u> | <u>\$ 67,300</u> | <u>\$ 67,300</u> |

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown.

Program Comments:

The 2020 recommended operation and maintenance budget reflects no change as compared to the 2019 budget. The amount budgeted under professional services will be used as needed to continue implementation of the urban renewal plan for the downtown.

Department:
Community and Environment

Division: Fund:
Urban Renewal General

Account No:
001-570-406

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7310 Utilities | \$ | \$ | \$ |
| 7330 Rents & Leases | 2,300 | 2,300 | 2,300 |
| 7340 Professional Services | 42,086 | 65,000 | 65,000 |
| 7370 Printing, Photocopy, Advertising | | | |
| 7390 Misc. Contractual Service | | | |
| <u>Total Operation & Maintenance</u> | <u>\$ 44,386</u> | <u>\$ 67,300</u> | <u>\$ 67,300</u> |
| 7610 Land | \$ 0 | \$ 0 | 0 |
| <u>Total Capital Outlay</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>0</u> |
| <u>Total</u> | <u>\$ 44,386</u> | <u>\$ 67,300</u> | <u>\$ 67,300</u> |

Department:
Community Development

Division:
Public Parking

Fund:
General

Account No:
001-560-407

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ | \$ | \$ |
| Operation and Maintenance | 50,688 | 62,000 | 62,000 |
| Capital Outlay | 0 | 0 | 135,000 |
| Total | <u>\$ 50,688</u> | <u>\$ 62,000</u> | <u>\$ 197,000</u> |
| Total Positions | 0 | 0 | 0 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 50,688 | \$ 62,000 | \$ 197,000 |
| Total | <u>\$ 50,688</u> | <u>\$ 62,000</u> | <u>\$ 197,000</u> |

Program Description:

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

Program Comments:

The 2020 recommended operation and maintenance budget reflects no change as compared to the 2019 budget. The expenses included in the budget include miscellaneous contractual services for permit supplies, operating and maintenance costs for parking lots and meters. A significant portion of these expenditures are offset through the collection of parking meter revenue.

| | | | |
|---------------------------|----------------|---------|-------------|
| Department: | Division: | Fund: | Account No: |
| Community and Environment | Public Parking | General | 001-560-407 |

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7330 Rents & Leases | \$ 0 | \$ 0 | \$ 0 |
| 7370 Printing, Photocopy, Advertising | 447 | 1,000 | 1,000 |
| 7390 Misc. Contractual Services | 50,241 | 61,000 | 61,000 |
| 7420 Operating Materials | | | |
| Total Operation & Maintenance | \$ 50,688 | \$ 62,000 | \$ 62,000 |
| 7630 Capital | 0 | 0 | 135,000 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 135,000 |
| Total | \$ 50,688 | \$ 62,000 | \$ 197,000 |

Department:
Community and Environment

Division:
Main Street Program

Fund:
General

Account No:
001-540-409

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operation and Maintenance | 60,000 | 70,000 | 70,000 |
| Capital Outlay | | | |
| Total | <u>\$ 60,000</u> | <u>\$ 70,000</u> | <u>\$ 70,000</u> |
| Total Positions | 0 | 0 | 0 |
| Funding by Source | | | |
| General | <u>\$ 60,000</u> | <u>\$ 70,000</u> | <u>\$ 70,000</u> |
| Total | <u>\$ 60,000</u> | <u>\$ 70,000</u> | <u>\$ 70,000</u> |

Program Description:

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

Program Comments:

The 2020 recommended budget for the Main Street Program reflects the contract award amount approved by Kent City Council for the 2019 funding year. The recommended budget for 2020 reflects no change compared to the approved budget for 2019.

Department: Community and Environment Main Street Program Division: General Fund: General Account No: 001-540-409

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|------------------|------------------|-------------------|
| 7340 Professional Services | \$ 0 | \$ 0 | \$ 0 |
| 7390 Misc. Contractual Service | \$ 60,000 | \$ 70,000 | \$ 70,000 |
| Total Operation & Maintenance | \$ 60,000 | \$ 70,000 | \$ 70,000 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 60,000 | \$ 70,000 | \$ 70,000 |

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

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| Personnel Services | \$ 109,598 | \$ 119,722 | \$ 124,748 |
| Operation and Maintenance | 25,965 | 89,840 | 90,890 |
| Capital Outlay | | 0 | |
| Total | <u>\$ 135,563</u> | <u>\$ 209,562</u> | <u>\$ 215,638</u> |
| Total Positions | 1 | 1 | 1 |
| <hr/> | | | |
| Funding by Source | | | |
| General | \$ 135,563 | \$ 159,562 | \$ 165,638 |
| UDAG/EDA RLF | 0 | 50,000 | 50,000 |
| Total | <u>\$ 135,563</u> | <u>\$ 209,562</u> | <u>\$ 215,638</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 2020 recommended operation and maintenance budget reflects an increase of \$1,050.00 or 1.17% compared to the 2019 budget.

| | | | |
|----------------------|----------------------|---------------------|-------------|
| Department: | Division: | Fund: | Account No: |
| Economic Development | Economic Development | General and EDA RLF | 001-540-410 |

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|-------------------|-------------------|-------------------|
| 7001 Employee - Regular Salaries | \$ 80,527 | \$ 88,446 | \$ 91,984 |
| 7004 Retirement (PERS) | 11,274 | 12,383 | 12,879 |
| 7005 Medicare | 1,150 | 1,283 | 1,335 |
| 7006 Health Insurance | 14,700 | 15,600 | 16,500 |
| 7009 Unemployment & Workers' Comp | 1,947 | 2,010 | 2,050 |
| Total Personnel Services | \$ 109,598 | \$ 119,722 | \$ 124,748 |
| 7210 Travel & Training | \$ 437 | \$ 1,800 | \$ 1,800 |
| 7320 Communications/Postage | 604 | 1,500 | 1,500 |
| 7340 Professional Services | 719 | 6,000 | 6,000 |
| 7350 Maint of Equip & Facility | 1,580 | 1,800 | 1,800 |
| 7360 Insurance & Bonding | 184 | 340 | 340 |
| 7370 Printing, Photocopy, Advertising | 290 | 2,500 | 2,500 |
| 7390 Misc. Contractual Service | 21,818 | 25,000 | 25,000 |
| 7410 Office Supplies | 0 | 300 | 300 |
| 7420 Operating Materials | 333 | 300 | 350 |
| 7440 Small Tools/Minor Equipment | 0 | 300 | 1,300 |
| 7730 Program Income Expenditures | 0 | 50,000 | 50,000 |
| Total Operation & Maintenance | \$ 25,965 | \$ 89,840 | \$ 90,890 |
| 7630 Equipment Items > \$2,500 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Total | \$ 135,563 | \$ 209,562 | \$ 215,638 |



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

| Line Description | General | EDA RLF | 2020 Total |
|--|----------------|---------------|----------------|
| 7001 Employee - Regular Salaries | 91,984 | | 91,984 |
| 7004 Retirement (PERS) | 12,879 | | 12,879 |
| 7005 Medicare | 1,335 | | 1,335 |
| 7006 Health Insurance | 16,500 | | 16,500 |
| 7009 Unemployment & Workers' Comp | 2,050 | | 2,050 |
| Total Personnel Services | 124,748 | 0 | 124,748 |
| 7210 Travel & Training | 1,800 | | 1,800 |
| 7320 Communications/Postage | 1,500 | | 1,500 |
| 7340 Professional Services | 6,000 | | 6,000 |
| 7350 Maint of Equip & Facility | 1,800 | | 1,800 |
| 7360 Insurance & Bonding | 340 | | 340 |
| 7370 Printing, Photocopy, Advertising | 2,500 | | 2,500 |
| 7390 Misc. Contractual Service | 25,000 | | 25,000 |
| 7410 Office Supplies | 300 | | 300 |
| 7420 Operating Materials | 350 | | 350 |
| 7440 Small Tools/Minor Equipment | 1,300 | | 1,300 |
| 7730 Program Income Expenditures | 0 | 50,000 | 50,000 |
| Total Operation & Maintenance | 40,890 | 50,000 | 90,890 |
| 7630 Equipment Items > \$2,500 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 0 | 0 |
| Total | 165,638 | 50,000 | 215,638 |

Department:
Community Development

Division:
MPITIE

Fund:
Capital 302

Account No:
302-570-800

| Resource Summary Expenditure Categories | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| Personnel Services | \$ | \$ | \$ |
| Operation and Maintenance | 14,154 | 6,698 | 16,500 |
| Capital Outlay | <u>1,525,251</u> | <u>1,441,238</u> | <u>1,350,150</u> |
| Total | <u>\$ 1,539,405</u> | <u>\$ 1,447,936</u> | <u>\$ 1,366,650</u> |

Total Positions

| Funding by Source | | | |
|---------------------|---------------------|---------------------|---------------------|
| PILOTS/Note Renewal | \$ 1,539,405 | \$ 1,447,936 | \$ 1,366,650 |
| Total | <u>\$ 1,539,405</u> | <u>\$ 1,447,936</u> | <u>\$ 1,366,650</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.

This cost center includes a small portion of funding for final minor expenditures associated with TIF District improvement projects, however these are expected to be concluded in 2020. 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. MPITIE Capital Projects 302-570-800

| Line Description | 2018 Actual | 2019 Budget | 2020 Recommend |
|--|---------------------|---------------------|---------------------|
| 7330 Rents & Leases | \$ | \$ | \$ |
| 7340 Professional Services | 7,978 | | 9,000 |
| 7370 Printing, Photocopy, Advertising | | | |
| 7420 Operating Materials | | | |
| 7510 Contingency | | | |
| 7540 Debt Issuance Costs | 6,176 | 6,698 | 7,500 |
| Total Operation & Maintenance | \$ 14,154 | \$ 6,698 | \$ 16,500 |
| 7610 Land | \$ | \$ | \$ |
| 7620 Buildings | | | |
| 7630 Equipment Items > \$2,500 | | | |
| 7680 Contract | 14,276 | | |
| 7830 Notes Interest | 23,000 | 30,763 | 22,275 |
| 7833 LTGO Bonds Interest | 212,975 | 210,475 | 207,875 |
| 7810 Notes Principal | 1,150,000 | 1,070,000 | 990,000 |
| 7813 LTGO Bonds Principal | 125,000 | 130,000 | 130,000 |
| Subtotal | \$ 1,525,251 | \$ 1,441,238 | \$ 1,350,150 |
| Total | \$ 1,539,405 | \$ 1,447,936 | \$ 1,366,650 |



DEBT SERVICE & CONTINGENCY

**CITY OF KENT
2020 RECOMMENDED LONG TERM DEBT FUNDING SOURCE SUMMARY**

| <u>DEBT TYPE</u> | <u>STORM WATER</u> | <u>SEWER</u> | <u>WATER</u> | <u>ASSESSMENT</u> | <u>INCOME TAX</u> | <u>SPECIAL INCOME TAX</u> | <u>PILOTS (TIF DISTRICT)</u> | <u>DEBT TYPE TOTAL</u> |
|-----------------------------|--------------------|------------------|-----------------|-------------------|-------------------|---------------------------|------------------------------|------------------------|
| Issue II Loan | 9,968 | 2,399 | 4,800 | 0 | 44,939 | 0 | 0 | \$62,106 |
| OWDA Loan | 0 | 310,226 | 50,959 | 0 | 0 | 0 | 0 | \$361,185 |
| General Obligation Bond | 0 | 0 | 0 | 0 | 0 | 602,500 | 337,875 | \$940,375 |
| Special Assessment Bond | 0 | 0 | 0 | 49,820 | 0 | 0 | 0 | \$49,820 |
| TOTAL LONG TERM DEBT | \$9,968 | \$312,625 | \$55,759 | \$49,820 | \$44,939 | \$602,500 | \$337,875 | \$1,413,486 |

The Fire Station Improvement Note may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$255,000; interest of \$6,375; and debt issuance costs of \$1,925 are included for this note in the Capital Projects Fund.

The Police/Safety Center Note may be retired with General Obligation Bonds when the market is favorable.

Principal payment of \$2,400,000; interest of \$54,000; and debt issuance costs of \$18,160 are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note may be retired with bonds when the market is favorable. Principal payment of \$255,000; interest of \$5,750; and debt issuance costs of \$1,925 are included for this note in the Sewer Fund.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$990,000; interest of \$24,750; and debt issuance costs of \$7,490 are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund #302.

2020 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

| <u>FUND</u> | <u>2017 APPROVED</u> | <u>2018 APPROVED</u> | <u>2019 APPROVED</u> | <u>2020 RECOMMEND</u> |
|---------------------|----------------------|----------------------|----------------------|-----------------------|
| General - Operating | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| SCMR - Operating | 25,000 | 25,000 | 25,000 | 25,000 |
| Capital Projects | 25,000 | 25,000 | 25,000 | 25,000 |
| Water - Operating | 50,000 | 50,000 | 50,000 | 50,000 |
| Sewer - Operating | 50,000 | 50,000 | 50,000 | 50,000 |
| TOTAL | \$250,000 | \$250,000 | \$250,000 | \$250,000 |

CITY OF KENT - DEBT SERVICE SCHEDULE - 2020

| YEAR | NAME OF ISSUE | OUTSTANDING 1/1/2020 | PRINCIPAL 2020 | INTEREST 2020 | TOTAL 2020 | OUTSTANDING 1/1/2021 | REVENUE SOURCE | FUND |
|--|--|-------------------------|-------------------|------------------|--------------------|-------------------------|---------------------|----------|
| Special Assessment Bonds | | | | | | | | |
| 2000 | Anita Dr. Street Improvement | 47,000 | 47,000 | 2,820 | 49,820 | 0 | Assessment | Fund 402 |
| | Subtotal | 47,000 | 47,000 | 2,820 | 49,820 | 0 | | |
| General Obligation Bonds | | | | | | | | |
| 2013 | LTGO-Alley 4 Improvements | 1,020,000 | 60,000 | 36,350 | 96,350 | 960,000 | PILOT | Fund 302 |
| 2013 | LTGO-Downtown Prkg Improvements | 3,850,000 | 70,000 | 171,525 | 241,525 | 3,780,000 | PILOT | Fund 302 |
| 2014 | LTGO-Safety Cntr Const., Series 2014 | 3,900,000 | 135,000 | 163,325 | 298,325 | 3,765,000 | Special Income Tax | Fund 303 |
| 2015 | LTGO-Safety Cntr Const., Series 2015 | 3,960,000 | 135,000 | 169,175 | 304,175 | 3,825,000 | Special Income Tax | Fund 303 |
| | Subtotal | 12,730,000 | 400,000 | 540,375 | 940,375 | 12,330,000 | | |
| Other | | | | | | | | |
| 2000 | Issue II Loan - Elm/Mae/Morris | 4,300 | 4,300 | 0 | 4,300 | 0 | Income Tax | Fund 402 |
| 2001 | Issue II Loan - Elm/Mae/Morris | 18,677 | 2,335 | 0 | 2,335 | 16,342 | Storm Water | Fund 208 |
| 2001 | OWDA Loan - Kent/Ravenna | 128,132 | 30,073 | 4,367 | 34,440 | 98,059 | Water | Fund 201 |
| 2003 | OWDA Loan - Sewer Improvements | 1,541,664 | 256,449 | 53,777 | 310,226 | 1,285,215 | Sewer | Fund 202 |
| 2003 | OWDA Loan - Franklin Hills | 114,795 | 14,300 | 2,219 | 16,519 | 100,495 | Special Assessments | Fund 201 |
| 2008 | Issue II Loan - Area Q - Ph IV | 23,692 | 2,633 | 0 | 2,633 | 21,059 | Storm Water | Fund 208 |
| 2012 | Issue II Loan - Area Q - Ph V | 80,000 | 5,000 | 0 | 5,000 | 75,000 | Storm Water | Fund 208 |
| 2012 | Issue II Loan - Erie & Depeyster | 118,656 | 19,775 | 0 | 19,775 | 98,881 | Income Tax | Fund 301 |
| 2012 | Issue II Loan - Erie & Depeyster | 28,800 | 4,800 | 0 | 4,800 | 24,000 | Water | Fund 201 |
| 2012 | Issue II Loan - Erie & Depeyster | 14,394 | 2,399 | 0 | 2,399 | 11,995 | Sewer | Fund 202 |
| 2018 | Issue II Loan - Rockwell/Whittier | 39,782 | 2,210 | 0 | 2,210 | 37,572 | Income Tax | Fund 301 |
| 2019 | East Summit Street Improvements | 250,000 | 12,500 | 0 | 12,500 | 237,500 | Income Tax | Fund 301 |
| 2019 | S. Chestnut/Middlebury Rd. | 116,918 | 6,154 | 0 | 6,154 | 110,764 | Income Tax | Fund 301 |
| | Subtotal | 2,479,810 | 362,928 | 60,363 | 423,291 | 2,116,882 | | |
| | TOTAL LONG TERM DEBT | \$15,256,810 | \$809,928 | \$603,558 | \$1,413,486 | \$14,446,882 | | |
| Notes Outstanding as of January 1, 2020 | | | | | | | | |
| 2019 | Sewer - Sanitary Trunk Lines | 255,000 | 255,000 | 5,750 | 260,750 | | Sewer | Fund 202 |
| 2019 | Fire Station Expansion/Renovation | 255,000 | 255,000 | 5,750 | 260,750 | | Income Tax | Fund 301 |
| 2019 | Police/Safety Center | 2,400,000 | 2,400,000 | 54,000 | 2,454,000 | | Special Income Tax | Fund 303 |
| 2019 | Alley5, Erie, Depeyster & Prkg Payment Devices | 990,000 | 990,000 | 22,275 | 1,012,275 | | PILOT | Fund 302 |
| | Subtotal | \$3,900,000 | \$3,900,000 | 87,775 | 3,987,775 | | | |
| | Debt Issuance Costs | | | | 29,500 | | | |
| | TOTAL SHORT TERM DEBT | | | | \$4,017,275 | | | |
| | County Auditor Special Assessment Fees | | | | 3,500 | | | |
| | TOTAL DEBT | | | | \$5,434,261 | | | |



APPENDICES

**CITY OF KENT, OHIO
2020 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**

| | 2020 <u>RECOMMEND</u> |
|--|----------------------------------|
| GENERAL FUND - 001 | |
| Community and Development - Shade Trees | \$ 10,000 |
| Community and Development - Parking meters | 135,000 |
| TOTAL | <u>\$ 145,000</u> |
| PARKS AND RECREATION - 106 | |
| Park and Recreation Services | \$ 259,000 |
| TOTAL | <u>\$ 259,000</u> |
| Law Enforcement Trust - 125 | |
| Police Services | \$ 0 |
| TOTAL | <u>\$ 0</u> |
| COMMUNITY DEV BLOCK GRANT - 126 | |
| CDBG Community Development | \$ 145,165 |
| TOTAL | <u>\$ 145,165</u> |
| FIRE AND E.M.S. - 128 | |
| Fire Services | \$ 446,000 |
| TOTAL | <u>\$ 446,000</u> |
| Wireless 911 - 129 | |
| Safety Services | \$ 0 |
| TOTAL | <u>\$ 0</u> |
| WATER - 201 | |
| Service (Admin) | 5,000 |
| Engineering | 0 |
| Central Maintenance | 18,000 |
| Vehicle Maintenance | 5,000 |
| Service (Plant) | 760,000 |
| Capital Facilities | 172,500 |
| TOTAL | <u>\$ 960,500</u> |

**CITY OF KENT, OHIO
2020 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND (CONT'D)**

| | <u>2020 RECOMMEND</u> |
|---|----------------------------------|
| SEWER - 202 | |
| Service (Admin) | 5,000 |
| Engineering | 0 |
| Central Maintenance | 18,000 |
| Vehicle Maintenance | 5,000 |
| Service (Plant) | 866,000 |
| Capital Facilities | 12,500 |
| TOTAL | <u>\$ 906,500</u> |
| SOLID WASTE - 205 | |
| Service (Admin) | \$ 5,000 |
| STORM WATER DRAINAGE - 208 | |
| Service (Admin) | 0 |
| Central Maintenance | 18,000 |
| Capital Facilities | \$ 12,500 |
| Engineering | 0 |
| TOTAL | <u>\$ 30,500</u> |
| CAPITAL PROJECTS - 301 | |
| Capital Projects - Safety | \$ 181,900 |
| Capital Projects - Service Administration | 25,000 |
| Capital Projects - Central Maintenance | 338,000 |
| Capital Projects - Service (Capital Facilities) | 4,710,000 |
| Capital Projects - CD | 20,000 |
| Capital Projects - IT | 131,000 |
| Capital Projects - City Hall | 7,000,000 |
| Capital Projects - Vehicle Maintenance | 20,000 |
| TOTAL | <u>\$ 12,425,900</u> |
| Police Facility Fund - 303 | 64,000 |
| GRAND TOTAL ALL FUNDS | <u>\$ 15,387,565</u> |
| CHARTER TEST CAPITAL REQUIREMENT | \$ 3,589,933 |
| CAPITAL RELATED TO CHARTER TEST | \$ 5,791,740 ** |
| PERCENTAGE TO MEET CHARTER TEST | 23.33% |
| RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT | \$ 2,201,807 |

****Includes Fairchild Issue II loan repayments Elm/Mae/Morris \$4,300, and Erie/Depeyster \$26,975 and an estimated \$263,300 in debt service payments on the Fire Station Notes**

**CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

| BUDGET DIVISIONS | 2017 APPROVED | 2018 APPROVED | 2019 RECOMMEND | 2020 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 | 0 | 0 | 1 |
| Payroll Administrator | 1 | 1 | 1 | 1 |
| Account Clerk | 5 | 5 | 5 | 5 |
| | <u>8</u> | <u>8</u> | <u>8</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
2020 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)

| BUDGET DIVISIONS | 2017 APPROVED | 2018 APPROVED | 2019 RECOMMEND | 2020 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 | 9 | 9 | 11 | 11 |
| Clerk-Dispatcher (part-time) | 3 | 3 | 0 | 0 |
| Records Clerk | 0 | 0 | 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
2020 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

| BUDGET DIVISIONS | 2017 APPROVED | 2018 APPROVED | 2019 RECOMMEND | 2020 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 | 28 | 28 | 28 |
| Fireman - Paid on Call | 3 | 3 | 3 | 3 |
| Fire Services Specialist | 1 | 1 | 1 | 1 |
| | <u>38</u> | <u>39</u> | <u>39</u> | <u>39</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 | 3 | 3 | 4 |
| Service Technician/Gardener | 1 | 1 | 1 | 1 |
| Service Worker | 8 | 8 | 8 | 7 |
| Maintenance Worker/Carpenter | 1 | 1 | 1 | 1 |
| Facilities Manager | 1 | 1 | 1 | 1 |
| Account Clerk | 1 | 1 | 1 | 1 |
| | <u>23</u> | <u>23</u> | <u>23</u> | <u>23</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 | 5 |
| Laborer (General Maintenance) | 1 | 1 | 1 | 1 |
| | <u>10</u> | <u>10</u> | <u>10</u> | <u>10</u> |
| <u>WASTEWATER TREATMENT PLANT</u> | | | | |
| Water Reclamation Plant Mgr. | 1 | 1 | 1 | 1 |
| Equipment Technician | 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>14</u> | <u>14</u> | <u>14</u> | <u>14</u> |

**CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

| BUDGET DIVISIONS | 2017 APPROVED | 2018 APPROVED | 2019 RECOMMEND | 2020 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 (full-time starting in 2018) | 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 | 1 |
| Supervisor - Parks | 1 | 1 | 1 | 1 |
| Account Clerk | 1 | 1 | 1 | 1 |
| Parks Maintenance Laborer F/T | 2 | 2 | 2 | 2 |
| Senior Parks Crew Leader | 1 | 1 | 1 | 1 |
| Part-time and Seasonal | 45 | 45 | 45 | 45 |
| | <u>52</u> | <u>52</u> | <u>52</u> | <u>52</u> |
| <u>KABC</u> | | | | |
| KABC Coordinator-Part Time | 5 | 5 | 5 | 5 |
| | <u>5</u> | <u>5</u> | <u>5</u> | <u>5</u> |
| <u>K-6 CHILD CARE</u> | | | | |
| Rec Specialist-Full-time | 1 | 1 | 1 | 1 |
| Part-time | 16 | 16 | 16 | 16 |
| | <u>17</u> | <u>17</u> | <u>17</u> | <u>17</u> |
| <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) | 1 | 2 | 2 | 2 |
| Construction Clerk | 1 | 1 | 1 | 1 |
| | <u>11</u> | <u>12</u> | <u>12</u> | <u>12</u> |

**CITY OF KENT, OHIO
2020 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

| BUDGET DIVISIONS | 2017 APPROVED | 2018 APPROVED | 2019 RECOMMEND | 2020 RECOMMEND |
|------------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| <u>ECONOMIC DEVELOPMENT</u> | | | | |
| Economic Development Director | 1 | 1 | 1 | 1 |
| | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL ALL DEPARTMENTS | <u>297</u> | <u>298</u> | <u>298</u> | <u>299</u> |
| Full-time | 196 | 199 | 202 | 203 |
| Part-time | 101 | 99 | 96 | 96 |

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 | \$ | 2,404,508 | As of October 31, 2019 |
| | | \$ | 2,313,508 | Held in City Investment Portfolio |
| | | \$ | 91,000 | Held in City of Kent Bonds |





CITY OF KENT, OHIO

Human Resources Department

To: Mayor and Members of Council *SS*
From: Suzanne Sternock, Human Resources Manager
Subject: Position Allocation Ordinance & General Compensation Plan
Date: November 25, 2019

Attached is the City's Position Allocation List indicating the number of persons who may be employed by the City for the year 2020 with respect to each position, title, and work classification in the City. Each position is designated as full or part time in addition to the fund from which each position shall be paid. Staff is requesting review and approval of changes to the Allocation List and the corresponding changes to the General Compensation Plan.

A position title change is requested for the Executive Assistant to the City Manager. The new title would be Assistant to the City Manager. This title better reflects duties outlined in the position's job description. This change would be reflected in the General Compensation Plan where appropriate.

Two allocation changes have been requested. The first is to change one Service Worker position to a Repair Operator position in the Central Maintenance Division. This change will help increase crew efficiency. Although there were no changes to the AFSCME union contract, they have approved this allocation change. The second change is the removal of the unfilled Operations Analyst position and the addition of a Collections Coordinator. The Collections Coordinator would assist with revenue collections in the Budget and Finance Department, especially in regards to utility billing. This position is appointed and is not covered under Civil Service. Changes to the General Compensation Plan would include adding this position to all benefits and pay in accordance with positions classified as Professional, pay classification V-A.

The final change is the title and General Compensation Plan change to the Payroll Administrator position. The position had been partially approved last year pending final Union approval. This position would continue to be covered under Civil Service. Changes to the General Compensation Plan would include adding this position to all benefits and pay in accordance with positions classified as Professional, pay classification V-A.

CITY OF KENT ALLOCATION OF POSITION LIST

December 2019

| DEPARTMENT/Division | Max. No. Auth. | Title | Civil Service Status | Fund or Schedule | Foot-Note |
|-----------------------------|----------------|---|----------------------|------------------|-----------|
| COUNCIL | | | | | |
| Council | 1 | Clerk of Council | UC | General | |
| CITY MANAGER | | | | | |
| City Manager | 1 | City Manager | UCM | General | |
| | 1 | Assistant to the City Manager | UC | General | |
| | 1 | Human Resources Manager | UCM | Schedule D | |
| | 1 | IT & Communications Manager | UCM | Schedule K | |
| CIVIL SERVICE | | | | | |
| Civil Service | 1 | Civil Service Coordinator | P C | General | |
| LAW | | | | | |
| Law | 1 | Director | UCM | General | |
| | 1 | Assistant Director | P UCM | General | |
| | 1 | Asst. Director/Prosecutor | P UCM | General | |
| | 1 | Secretary | UC | General | |
| BUDGET & FINANCE | | | | | |
| General Accounting | 1 | Director | UCM | Schedule C | |
| | 1 | Controller | UCM | Schedule C | |
| | 1 | Collections Coordinator | UC | Schedule C | |
| | 1 | Payroll Administrator | C | Schedule C | |
| | 5 | Account Clerk | C | Schedule C | |
| Income Tax | 1 | Tax Auditor | C | Income Tax | |
| SERVICE | | | | | |
| Administration | 1 | Director | UCM | Schedule E | |
| | 1 | Administrative Assistant | UC | Schedule E | |
| | 1 | Construction Clerk | C | Schedule E | |
| | 1 | Engineering Aide I | C | Schedule H | |
| Engineering | 1 | Deputy Service Director/ Superintendent of Engineering | UCM | Schedule B | |
| | 2 | Senior Engineer | CM | Schedule B | 5 |
| | 1 | Senior Engineer | CM | Schedule B | |
| | 2 | Engineering Technician | CM | Schedule B | 5 |
| | 1 | Engineering Aide II | C | Schedule B | |

CITY OF KENT ALLOCATION OF POSITION LIST

December 2019

| DEPARTMENT/Division | Max. No. Auth. | Title | Civil Service Status | Fund or Schedule | Foot-Note |
|-------------------------------|----------------------|----------------------------------|----------------------|--------------------|-----------|
| SERVICE - Cont. | | | | | |
| Central Maintenance | 1 | Utilities Manager | UCM | Schedule A | |
| | 1 | Facilities Manager | UCM | Schedule A | |
| | 1 | Maintenance Worker/Carpenter | C | Schedule A | 1 |
| | 3 | Chief Operator | C | Schedule A | 1 |
| | 4 | Repair Operator | C | Schedule A | 1 |
| | 7 | Service Worker | C | Schedule A | 1 |
| | 1 | Service Technician/Gardener | C | Schedule A | 1 |
| | 4 | Laborer | C | Schedule A | 1 |
| | 1 | Account Clerk | C | Schedule A | 1 |
| Vehicle Maintenance | 1 | Master Mechanic | C | Schedule I | 8 |
| | 3 | Mechanic | C | Schedule I | 8 |
| Utilities | 1 | Water Plant Manager | CM | Water | |
| | 1 | Water Plant Chief Operator | C | Water | |
| | 1 | Water Lab Technician | C | Water | |
| | 1 | Plant Mechanic | C | Water | |
| | 5 | Water Plant Operator | C | Water | |
| | 1 | Laborer | C | Water | |
| | 1 | Water Reclamation Plant Mgr. | CM | Sewer | |
| | 1 | Chemist | UC | Sewer | |
| | 1 | Laboratory Technician | C | Sewer | |
| | 1 | Environmental Technician | C | Sewer | |
| | 1 | Plant Mechanic | C | Sewer | |
| | 7 | Water Reclamation Plant Operator | C | Sewer | |
| | 1 | Water Rec. Plant Chief Operator | C | Sewer | |
| 1 | Equipment Technician | C | Schedule J | | |
| PARKS & RECREATION | | | | | |
| Parks & Recreation | 1 | Director | UCM | Parks & Recreation | |
| | 1 | Parks Supervisor | UCM | Parks & Recreation | |
| | 1 | Recreation Supervisor | UCM | Parks & Recreation | |
| | 1 | Account Clerk | C | Parks & Recreation | |
| | 2 | Park Maintenance Laborer | C | Parks & Recreation | |
| | 1 | Senior Parks Crew Leader | C | Parks & Recreation | |
| | 15 | Program Instructor | P C | Parks & Recreation | |

CITY OF KENT ALLOCATION OF POSITION LIST

December 2019

| DEPARTMENT/Division | Max. No. Auth. | Title | | Civil Service Status | Fund or Schedule | Foot-Note |
|---------------------|----------------|----------------------------|---|----------------------|--------------------|-----------|
| | 2 | Rec Center Coordinator | P | C | Parks & Recreation | |
| | 1 | Senior Citizen Coordinator | P | C | Parks & Recreation | |
| | 4 | Rec Center Leader | P | C | Parks & Recreation | |
| | 19 | Park Maintenance Worker | S | C | Parks & Recreation | |
| | 4 | Seasonal Laborer | S | C | Parks & Recreation | |
| KABC | 5 | Sports Coordinator | P | C | Parks & Recreation | |
| K-6 Child Care | 1 | Recreation Specialist | F | UC | Parks & Recreation | |
| | 3 | Rec Center Coordinator | P | C | Parks & Recreation | |
| | 13 | Rec Center Leader | P | C | Parks & Recreation | |
| SAFETY | | | | | | |
| Safety | 1 | Director | | UCM | General | |
| Police | 1 | Chief | | CM | See Footnote | 6 |
| | 2 | Captain | | CM | See Footnote | 5,6 |
| | 5 | Lieutenant | | CM | See Footnote | 5,6 |
| | 4 | Technical Sergeant | | CM | See Footnote | 5,6 |
| | 31 | Police Officer | | C | | 6 |
| | 1 | Dispatch Coordinator | | C | Income Tax Safety | |
| | 1 | Juvenile Counselor | | C | Income Tax Safety | |
| | 6 | Detention Officer | P | C | Income Tax Safety | |
| | 11 | Clerk/Dispatcher | | C | Income Tax Safety | |
| | 1 | Records Clerk | | C | Income Tax Safety | |
| | 2 | Compliance Officer | | C | Income Tax Safety | |
| | 1 | Administrative Assistant | | C | Income Tax Safety | |
| | 1 | Secretary | | C | Income Tax Safety | |
| Fire | 1 | Chief | | CM | See footnote | 3,7 |
| | 1 *** | Assistant Chief | | CM | See footnote | 3,7 |
| | 3 | Captain | | CM | See footnote | 3,5,7 |
| | 5 | Lieutenant | | CM | See footnote | 3,5,7 |
| | 33 | Firefighter | | C | See footnote | 3,7 |
| | 1 | Fire Services Specialist | | C | See footnote | 3,7 |
| | 3 ** | Firefighter Paid-on-Call | P | C | See footnote | 3,7 |

** 3 Positions authorized as part-time.

*** Position authorized but not funded

CITY OF KENT ALLOCATION OF POSITION LIST

December 2019

| <u>DEPARTMENT/Division</u> | Max. No. Auth. | Title | Civil Service Status | Fund or Schedule | Foot- Note |
|------------------------------|----------------------|--------------------------------|----------------------------|------------------|---------------|
| HEALTH | | | | | |
| Health | 1 | Health Commissioner | UCM | General | 2 |
| | 1 | Chief Sanitarian | C | General | 2 |
| | 1 | Administrative Assistant | UC | General | 2 |
| | 1 | Secretary | UC | General | 2 |
| | 2 | Public Health Sanitarian | C | General | 2 |
| | 1 | Accreditation Coordinator | C | General | |
| <hr/> | | | | | |
| COMMUNITY DEVELOPMENT | | | | | |
| Community Development | 1 | Director | UCM | General | 4 |
| | | Grants & Neighborhood Programs | | | |
| | 1 | Coordinator | C | General | 4 |
| | 1 | Administrative Assistant | UC | General | 4 |
| | 1 | Development Planner | C | General | 4 |
| | 1 | Economic Development Director | UCM | General | 4 |
| | 1 | Development Engineer | CM | General | 5 |
| Building | 1 | Building Services Supervisor | CM | Schedule D | |
| | 1 | Construction Clerk | C | Schedule D | |
| | 2 | Code Enforcement Officer | C | General | |
| | 8 | Inspector | P C | General | |

KEY TO ABBREVIATIONS, FOOTNOTES & SCHEDULES

- UCM = Unclassified Management
- UC = Unclassified
- CM = Classified Management
- C = Classified
- Schedule A = 0.4 SCMR, 0.25 Water, 0.25 Sewer, 0.10 Storm Water
- Schedule B = 0.25 General, 0.25 Water, 0.25 Sewer, 0.25 Storm Water
- Schedule C = 0.25 General, 0.25 Income Tax, 0.25 Water, 0.25 Sewer
- Schedule D = 0.50 General, 0.25 Water, 0.25 Sewer
- Schedule E = 0.20 General, 0.20 Water, 0.20 Sewer, 0.20 Solid Waste, 0.20 Storm Water
- Schedule F = 0.40 Water, 0.25 SCMR, 0.25 Sewer, 0.10 Storm Water
- Schedule G = 0.50 General, 0.50 Sewer
- Schedule H = 0.25 Solid Waste, 0.25 Storm Water, 0.25 Sewer, 0.25 Water
- Schedule I = 0.50 SCMR, 0.25 Water, 0.25 Sewer
- Schedule J = 0.50 Water, 0.50 Sewer
- Schedule K = 0.70 General, 0.15 Water, 0.15 Sewer
- Footnote 1 = Paid from the following funds where applicable and appropriate: General, SCMR, State Highway Sewer, Water, Income Tax, Capital Improvement, Storm Water
- Footnote 2 = Time spent on Food Service, Revolving Housing and Swimming Pool Inspection activities to be charged to those funds
- Footnote 3 = Time spent at the West Side Fire Station to be charged to West Side Fire Fund not to exceed total fund appropriation
- Footnote 4 = Time spent on specific grant activities may be charged to specific grant funds
- Footnote 5 = Management entitled to overtime compensation
- Footnote 6 = Charged to Income Tax Safety
- Footnote 7 = Charged to Fire and E.M.S.
- Footnote 8 = Paid from the following funds where applicable and appropriate: General, SCMR, State Highway Sewer, Water, Income Tax, Capital Improvement
- Footnote 9 = Upon written notification of an employee's intent to vacate his/her position and the Department submittal of the City employee status form, the Police Chief or Fire Chief, with the approval of the Safety Director, is authorized to commence the normal steps and procedures to fill the position.

**City of Kent
Income Tax Division**

October 31, 2019

Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Receipts

| | |
|---|-------------|
| Total receipts for the month of October, 2019 | \$1,158,466 |
| Total receipts for the month of October, 2018 | \$1,110,361 |
| Total receipts for the month of October, 2017 | \$1,215,670 |

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, 2019 | \$12,317,707 | 85.54% |
| Total receipts January 1 through October 31, 2018 | \$11,949,112 | 83.07% |
| Total receipts January 1 through October 31, 2017 | \$12,190,161 | 83.00% |

Year-to-date Receipts Through October 31, 2019 - 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> |
|-------------|---|--|---|------------------------------|------------------------------|
| 2019 | \$ 14,400,180 | \$ 14,400,180 | \$ 12,317,707 | 85.54% | 14.46% |

Comparisons of Total Annual Receipts for Previous Ten Years

| <u>Year</u> | <u>Total Receipts</u> | <u>Change From Prior Year</u> |
|-------------|---------------------------|-----------------------------------|
| 2009 | \$ 10,482,215 | -2.15% |
| 2010 | \$ 10,453,032 | -0.28% |
| 2011 | \$ 10,711,766 | 2.48% |
| 2012 | \$ 12,063,299 | 12.62% |
| 2013 | \$ 12,397,812 | 2.77% |
| 2014 | \$ 13,099,836 | 5.66% |
| 2015 | \$ 14,592,491 | 11.39% |
| 2016 | \$ 14,133,033 | -3.15% |
| 2017 | \$ 14,687,372 | 3.92% |
| 2018 | \$ 14,384,958 | -2.06% |

Submitted by



Director of Budget and Finance

2019 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended October 31, 2019

| Monthly Receipts | | | | Comparisons | |
|-------------------------|----------------------|----------------------|----------------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 1,228,846 | \$ 1,153,204 | \$ 1,146,434 | \$ (6,771) | -0.59% |
| February | 1,072,047 | \$ 1,062,513 | \$ 1,142,355 | 79,842 | 7.51% |
| March | 1,133,943 | \$ 1,051,604 | \$ 1,125,424 | 73,821 | 7.02% |
| April | 1,561,337 | \$ 1,656,767 | \$ 1,649,439 | (7,328) | -0.44% |
| May | 1,233,090 | \$ 1,229,804 | \$ 1,283,213 | 53,409 | 4.34% |
| June | 1,291,517 | \$ 1,266,792 | \$ 1,381,758 | 114,965 | 9.08% |
| July | 1,161,945 | \$ 1,054,319 | \$ 1,047,029 | (7,290) | -0.69% |
| August | 1,116,420 | \$ 1,073,511 | \$ 1,126,859 | 53,348 | 4.97% |
| September | 1,175,347 | \$ 1,290,237 | \$ 1,256,730 | (33,507) | -2.60% |
| October | 1,215,670 | \$ 1,110,361 | \$ 1,158,466 | 48,105 | 4.33% |
| November | 1,162,952 | \$ 1,010,080 | | | |
| December | 1,334,259 | \$ 1,425,765 | | | |
| Totals | \$ 14,687,372 | \$ 14,384,958 | \$ 12,317,707 | | |

| Year-to-Date Receipts | | | | Comparisons | |
|------------------------------|----------------------|----------------------|--------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 1,228,846 | \$ 1,153,204 | \$ 1,146,434 | \$ (6,771) | -0.59% |
| February | 2,300,893 | 2,215,718 | 2,288,789 | 73,071 | 3.30% |
| March | 3,434,836 | 3,267,321 | 3,414,213 | 146,892 | 4.50% |
| April | 4,996,173 | 4,924,088 | 5,063,652 | 139,564 | 2.83% |
| May | 6,229,263 | 6,153,892 | 6,346,864 | 192,972 | 3.14% |
| June | 7,520,780 | 7,420,684 | 7,728,622 | 307,938 | 4.15% |
| July | 8,682,725 | 8,475,003 | 8,775,651 | 300,648 | 3.55% |
| August | 9,799,145 | 9,548,514 | 9,902,510 | 353,996 | 3.71% |
| September | 10,974,491 | 10,838,752 | 11,159,240 | 320,489 | 2.96% |
| October | 12,190,161 | 11,949,112 | 12,317,707 | 368,594 | 3.08% |
| November | 13,353,113 | 12,959,193 | | | |
| December | 14,687,372 | 14,384,958 | | | |
| Totals | \$ 14,687,372 | \$ 14,384,958 | | | |

2019 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended October 31, 2019

| Monthly Receipts | | | | Comparisons | |
|-------------------------|--------------|--------------|--------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 436,131 | \$ 441,024 | \$ 432,020 | \$ (9,004) | -2.04% |
| February | 398,208 | \$ 408,429 | \$ 402,645 | (5,784) | -1.42% |
| March | 441,069 | \$ 439,804 | \$ 429,564 | (10,240) | -2.33% |
| April | 474,495 | \$ 475,808 | \$ 463,208 | (12,600) | -2.65% |
| May | 428,818 | \$ 434,264 | \$ 426,386 | (7,878) | -1.81% |
| June | 425,646 | \$ 437,151 | \$ 421,609 | (15,541) | -3.56% |
| July | 403,532 | \$ 392,738 | \$ 400,822 | 8,084 | 2.06% |
| August | 417,678 | \$ 417,869 | \$ 427,280 | 9,411 | 2.25% |
| September | 356,602 | \$ 398,667 | \$ 424,497 | 25,830 | 6.48% |
| October | 471,742 | \$ 425,598 | \$ 444,044 | 18,446 | 4.33% |
| November | 445,247 | \$ 450,474 | | | |
| December | 445,693 | \$ 430,640 | | | |
| Totals | \$ 5,144,861 | \$ 5,152,467 | \$ 4,272,076 | | |

| Year-to-Date Receipts | | | | Comparisons | |
|------------------------------|--------------|--------------|-------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 436,131 | \$ 441,024 | \$ 432,020 | \$ (9,004) | -2.04% |
| February | 834,338 | 849,453 | 834,665 | (14,788) | -1.74% |
| March | 1,275,407 | 1,289,257 | 1,264,228 | (25,029) | -1.94% |
| April | 1,749,902 | 1,765,066 | 1,727,436 | (37,629) | -2.13% |
| May | 2,178,721 | 2,199,330 | 2,153,823 | (45,507) | -2.07% |
| June | 2,604,367 | 2,636,481 | 2,575,432 | (61,048) | -2.32% |
| July | 3,007,898 | 3,029,218 | 2,976,254 | (52,964) | -1.75% |
| August | 3,425,576 | 3,447,088 | 3,403,534 | (43,554) | -1.26% |
| September | 3,782,178 | 3,845,755 | 3,828,031 | (17,723) | -0.46% |
| October | 4,253,920 | 4,271,352 | 4,272,076 | 723 | 0.02% |
| November | 4,699,167 | 4,721,826 | | | |
| December | 5,144,861 | 5,152,467 | | | |
| Totals | \$ 5,144,861 | \$ 5,152,467 | | | |

2019 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

| Year | Total Receipts | Percent Change |
|-------------|-----------------------|-----------------------|
| 2009 | \$ 4,090,788 | 4.37% |
| 2010 | \$ 4,267,465 | 4.32% |
| 2011 | \$ 4,246,372 | -0.49% |
| 2012 | \$ 4,436,666 | 4.48% |
| 2013 | \$ 4,603,095 | 3.75% |
| 2014 | \$ 4,778,094 | 3.80% |
| 2015 | \$ 4,916,874 | 2.90% |
| 2016 | \$ 5,056,433 | 2.84% |
| 2017 | \$ 5,144,861 | 1.75% |
| 2018 | \$ 5,152,467 | 0.15% |

2019 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 October 31, 2019

| Monthly Receipts | | | | Comparisons | |
|-------------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 153,588 | \$ 144,134 | \$ 143,288 | \$ (846) | -0.59% |
| February | 133,991 | \$ 132,799 | \$ 142,778 | \$ 9,979 | 7.51% |
| March | 141,727 | \$ 131,436 | \$ 140,662 | \$ 9,227 | 7.02% |
| April | 195,145 | \$ 207,073 | \$ 206,157 | \$ (916) | -0.44% |
| May | 154,119 | \$ 153,708 | \$ 160,384 | \$ 6,675 | 4.34% |
| June | 161,421 | \$ 158,331 | \$ 172,700 | \$ 14,369 | 9.08% |
| July | 145,227 | \$ 131,775 | \$ 130,864 | \$ (911) | -0.69% |
| August | 139,537 | \$ 134,174 | \$ 140,842 | \$ 6,668 | 4.97% |
| September | 146,902 | \$ 161,261 | \$ 157,074 | \$ (4,187) | -2.60% |
| October | 151,942 | \$ 138,780 | \$ 144,792 | \$ 6,012 | 4.33% |
| November | 145,353 | \$ 126,246 | | | |
| December | 166,764 | \$ 178,201 | | | |
| Totals | \$ 1,835,715 | \$ 1,797,917 | \$ 1,539,540 | | |

| Year-to-Date Receipts | | | | Comparisons | |
|------------------------------|---------------------|---------------------|-------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 153,588 | \$ 144,134 | \$ 143,288 | \$ (846) | -0.59% |
| February | \$ 287,579 | \$ 276,934 | 286,066 | \$ 9,133 | 3.30% |
| March | \$ 429,306 | \$ 408,369 | 426,729 | \$ 18,359 | 4.50% |
| April | \$ 624,451 | \$ 615,442 | 632,885 | \$ 17,444 | 2.83% |
| May | \$ 778,570 | \$ 769,150 | 793,269 | \$ 24,119 | 3.14% |
| June | \$ 939,992 | \$ 927,481 | 965,969 | \$ 38,488 | 4.15% |
| July | \$ 1,085,218 | \$ 1,059,256 | 1,096,833 | \$ 37,577 | 3.55% |
| August | \$ 1,224,755 | \$ 1,193,430 | 1,237,675 | \$ 44,245 | 3.71% |
| September | \$ 1,371,657 | \$ 1,354,691 | 1,394,748 | \$ 40,057 | 2.96% |
| October | \$ 1,523,599 | \$ 1,493,471 | 1,539,540 | \$ 46,069 | 3.08% |
| November | \$ 1,668,951 | \$ 1,619,717 | | | |
| December | \$ 1,835,715 | \$ 1,797,917 | | | |
| Totals | \$ 1,835,715 | \$ 1,797,917 | | | |

2019 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended October 31, 2019

| Monthly Receipts | | | | Comparisons | |
|-------------------------|----------------------|----------------------|----------------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 1,382,434 | \$ 1,297,339 | \$ 1,289,722 | \$ (7,617) | -0.59% |
| February | \$ 1,206,038 | \$ 1,195,312 | 1,285,134 | 89,821 | 7.51% |
| March | \$ 1,275,670 | \$ 1,183,039 | 1,266,086 | 83,047 | 7.02% |
| April | \$ 1,756,482 | \$ 1,863,839 | 1,855,595 | (8,244) | -0.44% |
| May | \$ 1,387,209 | \$ 1,383,512 | 1,443,596 | 60,084 | 4.34% |
| June | \$ 1,452,938 | \$ 1,425,124 | 1,554,458 | 129,334 | 9.08% |
| July | \$ 1,307,171 | \$ 1,186,094 | 1,177,893 | (8,201) | -0.69% |
| August | \$ 1,255,957 | \$ 1,207,685 | 1,267,700 | 60,016 | 4.97% |
| September | \$ 1,322,249 | \$ 1,451,498 | 1,413,804 | (37,695) | -2.60% |
| October | \$ 1,367,611 | \$ 1,249,141 | 1,303,258 | 54,117 | 4.33% |
| November | \$ 1,308,304 | \$ 1,136,326 | | | |
| December | \$ 1,501,023 | \$ 1,603,965 | | | |
| Totals | \$ 16,523,087 | \$ 16,182,875 | \$ 13,857,247 | | |

| Year-to-Date Receipts | | | | Comparisons | |
|------------------------------|----------------------|----------------------|--------------|--------------------|-----------------------|
| Month | 2017 | 2018 | 2019 | Amount | Percent Change |
| January | \$ 1,382,434 | \$ 1,297,339 | \$ 1,289,722 | \$ (7,617) | -0.59% |
| February | 2,588,472 | 2,492,651 | 2,574,855 | 82,204 | 3.30% |
| March | 3,864,142 | 3,675,690 | 3,840,942 | 165,251 | 4.50% |
| April | 5,620,624 | 5,539,530 | 5,696,537 | 157,007 | 2.83% |
| May | 7,007,833 | 6,923,042 | 7,140,133 | 217,091 | 3.14% |
| June | 8,460,772 | 8,348,165 | 8,694,591 | 346,426 | 4.15% |
| July | 9,767,943 | 9,534,260 | 9,872,484 | 338,225 | 3.55% |
| August | 11,023,900 | 10,741,944 | 11,140,185 | 398,241 | 3.71% |
| September | 12,346,149 | 12,193,443 | 12,553,989 | 360,546 | 2.96% |
| October | 13,713,760 | 13,442,583 | 13,857,247 | 414,663 | 3.08% |
| November | 15,022,064 | 14,578,910 | | | |
| December | 16,523,087 | 16,182,875 | | | |
| Totals | \$ 16,523,087 | \$ 16,182,875 | | | |