



GENERAL GOVERNMENT

<u>FUNDING BY PROGRAM AREA</u>	<u>2009 REQUESTED</u>	<u>2009 RECOMMEND</u>
GENERAL GOVERNMENT		
General Government		
City Council	\$176,471	\$176,471
Mayor	9,721	9,721
Community Support	55,000	55,000
City Manager	291,157	288,682
Human Resources	67,212	67,192
Civil Service Commission	123,090	98,890
Law	417,817	417,817
Financial Administration	462,690	458,486
Income Tax Administration	438,185	513,195
Service Administration	547,964	507,014
Engineering	368,371	358,771
Facilities Expansion	23,482	47,600
Miscellaneous and Sundry	294,000	295,500
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SUBTOTAL	3,275,160	3,294,339
 Basic Utility Services		
Human Resources Support	49,442	49,446
Financial Admin. Support	426,390	444,186
Service Admin. Support	188,142	188,142
Engineering Admin. Support	457,142	457,142
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SUBTOTAL	1,121,116	1,138,916
 TOTAL	 \$4,396,276	 \$4,433,255

Department: General Government Division: City Council Fund: General Account No: 570-08

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 143,729	\$ 155,034	\$ 157,371	\$ 157,371
Operation and Maintenance	16,901	19,150	19,100	19,100
Capital Outlay	5,051	0	0	0
Total	<u>\$ 165,681</u>	<u>\$ 174,184</u>	<u>\$ 176,471</u>	<u>\$ 176,471</u>
Total Positions	10	10	10	10
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Funding by Source				
General	\$ 165,681	\$ 174,184	\$ 176,471	\$ 176,471
Total	<u>\$ 165,681</u>	<u>\$ 174,184</u>	<u>\$ 176,471</u>	<u>\$ 176,471</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 officially adopted by the council. The Clerk of Council is responsible for maintaining an official record of the Council's activities and all formal actions, as well as minutes of all meetings.

Program Comments:

The 2009 recommended operation and maintenance budget reflects a decrease of \$50 or .26% as compared to the 2008 budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 112,787	\$ 123,034	\$ 124,618	\$ 124,618
14 Retirement (PERS)	15,468	17,225	17,516	17,516
15 Medicare	1,626	1,784	1,814	1,814
16 Health Insurance	11,868	10,600	11,000	11,000
18 Overtime	87	500	500	500
19 Unemploy & Worker's Comp	1,893	1,891	1,923	1,923
<u>Total Personal Services</u>	<u>\$ 143,729</u>	<u>\$ 155,034</u>	<u>\$ 157,371</u>	<u>\$ 157,371</u>

21 Travel & Transportation	\$ 1,939	\$ 500	\$ 500	\$ 500
32 Communications/Postage	3,122	4,000	4,000	4,000
33 Rents and Leases	0	50	0	0
34 Professional Services	513	2,000	2,000	2,000
35 Maint. of Equip. & Facilities	1,650	2,500	2,500	2,500
36 Insurance & Bonding	754	1,000	1,000	1,000
37 Printing, Photocopy, Advertising	2,860	3,000	3,000	3,000
39 Misc. Contractual Service	3,537	3,600	3,600	3,600
41 Office Supplies	1,223	1,200	1,200	1,200
42 Operating Materials	1,293	1,200	1,200	1,200
44 Small Tools/Minor Equip.	10	100	100	100
<u>Total Operation & Maintenance</u>	<u>\$ 16,901</u>	<u>\$ 19,150</u>	<u>\$ 19,100</u>	<u>\$ 19,100</u>

63 Equipment Items > \$2,500	\$ 5,051	\$ 0	\$ 0	\$ 0
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<u>Total Capital Outlay</u>	<u>\$ 5,051</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 165,681	\$ 174,184	\$ 176,471	\$ 176,471

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 7,720	\$ 7,721	\$ 7,721	\$ 7,721
Operation and Maintenance	1,919	2,500	2,000	2,000
Capital Outlay	0	0	0	0
Total	<u>\$ 9,639</u>	<u>\$ 10,221</u>	<u>\$ 9,721</u>	<u>\$ 9,721</u>
Total Positions	1	1	1	1
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Funding by Source				
General	\$ 9,639	\$ 10,221	\$ 9,721	\$ 9,721
Total	<u>\$ 9,639</u>	<u>\$ 10,221</u>	<u>\$ 9,721</u>	<u>\$ 9,721</u>

Program Description:

This budget division is used to account for the expenditures relating to the office of the Mayor. The Mayor is elected by the voters and serves in a ceremonial capacity. This position also serves as President of Council and convenes all regular and special meetings of Kent's governing board.

Program Comments:

The 2009 recommended operation and maintenance budget reflects a decrease of \$500 or 20% as compared to the 2008 budget.

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
14 Retirement (PERS)	913	924	924	924
15 Medicare	95	96	96	96
19 Unemploy & Worker's Comp	112	101	101	101
<u>Total Personal Services</u>	<u>\$ 7,720</u>	<u>\$ 7,721</u>	<u>\$ 7,721</u>	<u>\$ 7,721</u>
32 Communications/Postage	\$ 1,147	\$ 1,000	\$ 1,000	\$ 1,000
37 Printing, Photocopy, Advertising	0	200	200	200
39 Misc. Contractual Service	40	600	100	100
41 Office Supplies	288	200	200	200
42 Operating Materials	444	500	500	500
<u>Total Operation & Maintenance</u>	<u>\$ 1,919</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 9,639	\$ 10,221	\$ 9,721	\$ 9,721

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 170,405	\$ 225,459	\$ 231,607	233,782
Operation and Maintenance	80,359	54,900	59,550	54,900
Capital Outlay	0	0	0	0
Total	<u>\$ 250,764</u>	<u>\$ 280,359</u>	<u>\$ 291,157</u>	<u>\$ 288,682</u>
Total Positions	2	2	2	2
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Funding by Source				
General	\$ 250,764	\$ 280,359	\$ 291,157	\$ 288,682
Total	<u>\$ 250,764</u>	<u>\$ 280,359</u>	<u>\$ 291,157</u>	<u>\$ 288,682</u>

Program Description:

The City Manager is responsible for the coordination and management of all municipal functions under control of the Kent City Council.

Program Comments:

The 2009 recommended operation and maintenance budget reflects no change as compared to the 2008 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 126,344	\$ 173,587	\$ 178,115	\$ 179,915
14 Retirement (PERS)	18,722	24,372	25,006	25,257
15 Medicare	1,913	2,524	2,590	2,616
16 Health Insurance	18,253	21,800	22,650	22,720
18 Overtime	2,614	500	500	500
19 Unemploy & Workers' Comp	2,559	2,676	2,746	2,774
<u>Total Personal Services</u>	<u>\$ 170,405</u>	<u>\$ 225,459</u>	<u>\$ 231,607</u>	<u>\$ 233,782</u>
21 Travel & Transportation	\$ 1,157	\$ 3,900	\$ 3,900	\$ 3,900
25 Auto Allowance	3,600	3,600	3,600	3,600
32 Communications/Postage	4,961	5,000	5,050	5,000
34 Professional Services	34,592	10,000	10,200	10,000
35 Maint. of Equip & Facil	524	500	500	500
36 Insurance & Bonding	754	1,000	1,000	1,000
37 Printing, Photocopy, Advert	1,958	2,200	2,200	2,200
39 Misc. Contractual Service	27,271	22,000	26,400	22,000
41 Office Supplies	4,672	4,000	4,000	4,000
42 Operating Materials	542	1,200	1,200	1,200
44 Small Tools/Minor Equip.	328	1,500	1,500	1,500
<u>Total Operation & Maintenance</u>	<u>\$ 80,359</u>	<u>\$ 54,900</u>	<u>\$ 59,550</u>	<u>\$ 54,900</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 250,764	\$ 280,359	\$ 291,157	\$ 288,682

Department: General Government Division: Human Resources Fund: General et al Account No: 570-26

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 49,454	\$ 95,172	\$ 98,888	\$ 98,888
Operation and Maintenance	18,948	17,350	17,770	17,750
Capital Outlay	0	0	0	0
Total	\$ 68,402	\$ 112,522	\$ 116,658	\$ 116,638
Total Positions	1	1	1	1
Funding by Source				
General	\$ 43,674	\$ 64,936	\$ 67,212	\$ 67,192
Water	12,364	23,793	24,723	24,723
Sewer	12,364	23,793	24,723	24,723
Total	\$ 68,402	\$ 112,522	\$ 116,658	\$ 116,638

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 assistance program, the drug and alcohol testing program, 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, 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 2009 recommended operation and maintenance budget reflects an increase of \$400 or 2.3% as compared to the 2008 budget. The growth is in the professional services line and relates to the additional expense of background checks for Parks and Recreation seasonal employees.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 37,791	\$ 72,292	\$ 75,123	\$ 75,123
14 Retirement (PERS)	4,524	10,120	10,519	10,519
15 Medicare	547	1,048	1,091	1,091
16 Health Insurance	5,528	10,600	11,000	11,000
19 Unemploy & Workers' Comp	1,064	1,112	1,155	1,155
<u>Total Personal Services</u>	<u>\$ 49,454</u>	<u>\$ 95,172</u>	<u>\$ 98,888</u>	<u>\$ 98,888</u>
21 Travel & Transportation	\$ 2,202	\$ 1,300	\$ 1,300	\$ 1,300
32 Communications/Postage	74	150	150	150
34 Professional Services	12,614	11,000	11,220	11,200
36 Insurance & Bonding	754	1,000	1,000	1,000
37 Printing, Photocopy, Advert	300	500	500	500
39 Misc. Contractual Service	1,589	2,500	2,500	2,500
41 Office Supplies	0	0	200	200
42 Operating Materials	1,354	400	400	400
44 Small Tools/Minor Equip.	61	500	500	500
<u>Total Operation & Maintenance</u>	<u>\$ 18,948</u>	<u>\$ 17,350</u>	<u>\$ 17,770</u>	<u>\$ 17,750</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 68,402	\$ 112,522	\$ 116,658	\$ 116,638



Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description					2009
	General	Water	Sewer	Total	
11 Employee - Regular Salaries	\$ 37,561	\$ 18,781	\$ 18,781	\$ 75,123	
14 Retirement (PERS)	5,259	2,630	2,630	10,519	
15 Medicare	545	273	273	1,091	
16 Health Insurance	5,500	2,750	2,750	11,000	
19 Unemploy & Workers' Comp	577	289	289	1,155	
<u>Total Personal Services</u>	<u>\$ 49,442</u>	<u>\$ 24,723</u>	<u>\$ 24,723</u>	<u>\$ 98,888</u>	
21 Travel & Transportation	\$ 1,300	\$ 0	\$ 0	\$ 1,300	
32 Communications/Postage	150	0	0	150	
34 Professional Services	11,200	0	0	11,200	
36 Insurance & Bonding	1,000	0	0	1,000	
37 Printing, Photocopy & Advertising	500	0	0	500	
39 Misc. Contractual Service	2,500	0	0	2,500	
41 Office Supplies	200	0	0	200	
42 Operating Materials	400	0	0	400	
44 Small Tools/Minor Equip.	500	0	0	500	
<u>Total Operation & Maintenance</u>	<u>\$ 17,750</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,750</u>	
63 Equipment Items > \$2,500					
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
<u>Total</u>	<u>\$ 67,192</u>	<u>\$ 24,723</u>	<u>\$ 24,723</u>	<u>\$ 116,638</u>	

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

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 58,611	\$ 64,648	\$ 74,790	\$ 74,790
Operation and Maintenance	33,638	24,800	48,300	24,100
Capital Outlay	0	0	0	0
Total	<u>\$ 92,249</u>	<u>\$ 89,448</u>	<u>\$ 123,090</u>	<u>\$ 98,890</u>
Total Positions	4	4	4	4
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Funding by Source				
General	\$ 92,249	\$ 89,448	\$ 123,090	\$ 98,890
Total	<u>\$ 92,249</u>	<u>\$ 89,448</u>	<u>\$ 123,090</u>	<u>\$ 98,890</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 2009 personnel lines reflect the upgrade of the Administrative Assistant position from Pay Classification 7 to a Civil Service Coordinator in Pay Classification 6.

The 2009 recommended operating budget reflects a decrease of \$700 or 2.8% as compared to the 2008 budget. Although several increases were requested, there has been a substantial decrease in retirements, promotions, resignations and new hires (2006 – 21 terminations, 10 hires, 2007 – 17 terminations, 19 hires, 2008 YTD – 7 terminations, 6 hires). The previous numbers are for all City positions, some of which are not classified. Also, Kent City School activity is not included in the hire and termination numbers.

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
570-15

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 44,444	\$ 45,280	\$ 53,711	\$ 53,711
14 Retirement (PERS)	6,382	6,549	7,730	7,730
16 Health Insurance	4,545	10,600	11,000	11,000
18 Overtime	2,426	1,500	1,500	1,500
19 Unemploy & Worker's Comp	814	719	849	849
<u>Total Personal Services</u>	<u>\$ 58,611</u>	<u>\$ 64,648</u>	<u>\$ 74,790</u>	<u>\$ 74,790</u>
21 Travel & Transportation	\$ 185	\$ 500	\$ 600	\$ 500
32 Communications/Postage	2,255	1,800	5,000	2,000
33 Rents and Leases	700	500	500	500
34 Professional Services	12,375	12,500	25,000	12,500
35 Maint. of Equip. & Facilities	576	700	500	500
36 Insurance & Bonding	754	1,000	100	1,000
37 Printing, Photocopy, Advertising	4,213	3,800	7,500	4,000
39 Misc. Contractual Service	61	200	5,000	200
41 Office Supplies	1,620	1,300	2,000	1,300
42 Operating Materials	10,580	1,500	2,000	1,500
44 Small Tools/Minor Equip.	319	1,000	100	100
<u>Total Operation & Maintenance</u>	<u>\$ 33,638</u>	<u>\$ 24,800</u>	<u>\$ 48,300</u>	<u>\$ 24,100</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 92,249	\$ 89,448	\$ 123,090	\$ 98,890

Department: General Government Division: Law Fund: General Account No: 570-05

Resource Summary Expenditure Categories	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Personal Services	\$ 246,900	\$ 286,932	\$ 301,117	\$ 301,117
Operation and Maintenance	76,153	116,700	116,700	116,700
Capital Outlay	0	0	0	0
Total	<u>\$ 323,053</u>	<u>\$ 403,632</u>	<u>\$ 417,817</u>	<u>\$ 417,817</u>
Total Positions	4	4	4	4
Funding by Source				
General	\$ 323,053	\$ 403,632	\$ 417,817	\$ 417,817
Total	<u>\$ 323,053</u>	<u>\$ 403,632</u>	<u>\$ 417,817</u>	<u>\$ 417,817</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 of 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 those 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 is actively engaged in the collection of water, sewer, ambulance and other general credit matters.

Program Comments:

The 2009 recommended operation and maintenance budget reflects no change as compared to the 2008 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: 570-05

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 189,506	\$ 217,085	\$ 228,185	\$ 228,185
14 Retirement (PERS)	25,545	30,532	32,086	32,086
15 Medicare	2,725	3,162	3,323	3,323
16 Health Insurance	25,941	31,800	33,000	33,000
18 Overtime	0	1,000	1,000	1,000
19 Unemploy & Worker's Comp	3,183	3,353	3,523	3,523
Total Personal Services	\$ 246,900	\$ 286,932	\$ 301,117	\$ 301,117

21 Travel & Transportation	\$ 1,273	\$ 1,200	\$ 1,200	\$ 1,200
32 Communications/Postage	2,719	2,500	2,500	2,500
34 Professional Services	62,534	100,000	100,000	100,000
35 Maint. of Equip. & Facilities	0	600	600	600
36 Insurance & Bonding	1,508	2,000	2,000	2,000
37 Printing, Photocopy, Advertising	722	500	500	500
39 Misc. Contractual Service	4,450	800	800	800
41 Office Supplies	590	1,100	1,100	1,100
42 Operating Materials	2,207	7,000	7,000	7,000
44 Small Tools/Minor Equip.	150	1,000	1,000	1,000
Total Operation & Maintenance	\$ 76,153	\$ 116,700	\$ 116,700	\$ 116,700

62 Buildings	\$ 0	\$ 0	\$ 0	\$ 0
63 Equipment Items > \$2,500	0	0	0	0

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 323,053	\$ 403,632	\$ 417,817	\$ 417,817
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Department:	Division:	Fund:	Account No:
General Government	Financial Administration	General et al	570-03
Resource Summary	2007	2008	2009
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 473,104	\$ 660,436	\$ 685,780
Operation and Maintenance	171,529	185,800	203,300
Capital Outlay	0	0	0
Total	\$ 644,633	\$ 846,236	\$ 889,080
Total Positions	9	9	9
Funding by Source	2007	2008	2009
General	\$ 220,478	\$ 281,109	\$ 291,245
Income Tax	119,105	165,109	171,445
Water	130,967	180,109	188,545
Sewer	130,217	172,509	185,945
Utility Billing	43,866	47,400	51,900
Total	\$ 644,633	\$ 846,236	\$ 889,080

Program Description:

Financial administration provides technical support in accounting, data processing, debt management, utility billing, risk management and treasury management. This division is responsible for the timely processing of payroll, purchase orders, utility account records, invoices and ambulance bills. It maintains the records for approximately 6,600 city water, sewer and recycling accounts and storm water. Employees are responsible for collecting all City revenues and depositing them on a timely basis. The Budget and Finance Department prepares a wide range of financial reports, many of which are required by law.

Program Comments:

The 2009 personnel lines reflect the elimination of the Administration Assistant position and the transfer of an Account Clerk position from the Income Tax Division.

The 2009 recommended operation and maintenance budget reflects an increase of \$35,500 or 19.1% as compared to the 2008 budget. The major item contributing to the change is an increase of \$23,000 in contractual services - \$20,000 relates to the utility billing software/hardware contract and \$3,000 relates to banking fees, which is primarily offset by increased interest earnings. The \$20,000 additional funds will enable the City to maintain the Utility Billing software and hardware over an internet connection, which provides disaster recovery and continual backup for the City's second largest revenue source. Using an internet host site will also permit the Service Department to access the Utility Billing records, including service orders and meter inventory records. Two upgrades are included in the \$20,000. The first upgrade costs approximately \$2,100 and provides document management services to facilitate mass mailings, account correspondence and delinquent notifications. Any correspondence can then be documented through the billing system, if necessary. The second upgrade costs approximately \$7,500 and will enable customers to access their accounts over the internet. This change can be funded through the unfilled Systems Analyst position and is the second step in the eventual elimination of the IBM AS400 computer, which will have no support after December due to its age. The final step will be to identify a viable solution for the budgetary and accounting and payroll systems, at which time the Systems Analyst position can be eliminated.

Department:	Division:	Fund:	Account No:	
General Government	Financial Administration	General et al	570-03	
Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 352,702	\$ 480,700	\$ 499,220	\$ 495,092
14 Retirement (PERS)	47,023	67,968	70,580	70,052
15 Medicare	3,128	4,128	4,300	4,244
16 Health Insurance	58,915	95,400	99,000	99,000
18 Overtime	5,340	4,784	4,928	5,292
19 Unemploy & Workers' Comp	5,996	7,456	7,752	7,692
Total Personal Services	\$ 473,104	\$ 660,436	\$ 685,780	\$ 681,372
21 Travel & Transportation	\$ 558	\$ 4,400	\$ 4,700	\$ 4,700
25 Auto Allowance	3,600	3,600	3,600	3,600
32 Communications/Postage	43,343	36,700	44,400	42,400
33 Rents & Leases	7,604	8,800	9,100	9,100
34 Professional Services	2,831	13,000	13,000	13,000
35 Maint. of Equip & Facil	1,687	6,500	6,500	6,500
36 Insurance & Bonding	5,966	5,600	5,600	5,600
37 Printing, Photocopy, Advert	9,654	11,800	11,300	11,300
39 Misc. Contractual Service	74,895	81,000	84,000	104,000
41 Office Supplies	3,654	4,300	4,000	4,000
42 Operating Materials	3,993	2,500	4,000	4,000
44 Small Tools/Minor Equip.	8,672	7,500	8,000	8,000
52 Liability	5,000	0	5,000	5,000
79 Over/Under	72	100	100	100
Total Operation & Maintenance	\$ 171,529	\$ 185,800	\$ 203,300	\$ 221,300
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 644,633	\$ 846,236	\$ 889,080	\$ 902,672

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
570-03

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Line Description	General	Inc. Tax	Water	Subtotal
11 Employee - Regular Salaries	\$ 123,773	\$ 123,773	\$ 123,773	\$ 371,319
14 Retirement (PERS)	17,513	17,513	17,513	52,539
15 Medicare	1,061	1,061	1,061	3,183
16 Health Insurance	24,750	24,750	24,750	74,250
18 Overtime	1,323	1,323	1,323	3,969
19 Unemploy & Workers' Comp	1,923	1,923	1,923	5,769
Total Personal Services	\$ 170,343	\$ 170,343	\$ 170,343	\$ 511,029

21 Travel & Transportation	\$ 4,200	\$ 0	\$ 0	\$ 4,200
25 Auto Allowance	3,600	0	0	3,600
32 Communications/Postage	8,000	0	3,200	11,200
33 Rents & Leases	1,500	0	7,600	9,100
34 Professional Services	10,000	0	0	10,000
35 Maint. of Equip & Facil	4,000	0	0	4,000
36 Insurance & Bonding	5,000	0	300	5,300
37 Printing, Photocopy, Advert	8,000	0	0	8,000
39 Misc. Contractual Service	63,000	0	6,000	69,000
41 Office Supplies	2,000	0	0	2,000
42 Operating Materials	2,500	0	0	2,500
44 Small Tools/Minor Equip.	6,000	0	0	6,000
52 Current Liability	0	0	0	0
79 Over/Under	0	0	0	0
Total Operation & Maintenance	\$ 117,800	\$ 0	\$ 17,100	\$ 134,900

63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 288,143	\$ 170,343	\$ 187,443	\$ 645,929
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Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
570-03

Line Description	Page 1 Subtotal	Sewer	Utility Billing	2009 Total
11 Employee - Regular Salaries	\$ 371,319	\$ 123,773	\$ 0	\$ 495,092
14 Retirement (PERS)	52,539	17,513	0	70,052
15 Medicare	3,183	1,061	0	4,244
16 Health Insurance	74,250	24,750	0	99,000
18 Overtime	3,969	1,323	0	5,292
19 Unemploy & Workers' Comp	5,769	1,923	0	7,692
Total Personal Services	\$ 511,029	\$ 170,343	\$ 0	\$ 681,372
21 Travel & Transportation	\$ 4,200	\$ 0	\$ 500	\$ 4,700
25 Auto Allowance	3,600	0	0	3,600
32 Communications/Postage	11,200	3,200	28,000	42,400
33 Rents & Leases	9,100	0	0	9,100
34 Professional Services	10,000	0	3,000	13,000
35 Maint. of Equip & Facil	4,000	0	2,500	6,500
36 Insurance & Bonding	5,300	300	0	5,600
37 Printing, Photocopy, Advert	8,000	0	3,300	11,300
39 Misc. Contractual Service	69,000	6,000	29,000	104,000
41 Office Supplies	2,000	0	2,000	4,000
42 Operating Materials	2,500	0	1,500	4,000
44 Small Tools/Minor Equip.	6,000	0	2,000	8,000
52 Current Liability	0	5,000	0	5,000
79 Over/Under	0	0	100	100
Total Operation & Maintenance	\$ 134,900	\$ 14,500	\$ 71,900	\$ 221,300
63 Equipment Items > \$500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 645,929	\$ 184,843	\$ 71,900	\$ 902,672

Department:	Division:	Fund:	Account No:
General Government	Income Tax Admin.	Income Tax	570-25
Resource Summary	2007	2008	2009
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 115,003	\$ 207,399	\$ 213,835
Operation and Maintenance	162,921	222,150	224,350
Capital Outlay	0	0	0
Total	<u>\$ 277,924</u>	<u>\$ 429,549</u>	<u>\$ 438,185</u>
Total Positions	3	3	3
<hr/>			
Funding by Source	2007	2008	2009
Income Tax	\$ 277,924	\$ 429,549	\$ 438,185
Total	<u>\$ 277,924</u>	<u>\$ 429,549</u>	<u>\$ 438,185</u>

Program Description:

This division is responsible for the administration and collection of the Kent City income tax. They obtain information regarding sources of income from residents and employers. This division also enforces ordinances regarding payment of taxes. Approximately 15,000 separate accounts are maintained on the division's income tax computer system.

Program Comments:

The 2009 recommended personnel lines reflect the elimination of the Income Tax Commissioner position and the transfer of an Account Clerk position to Finance Administration.

Since 2009 will be the first year of the City's contract with the Regional Income Tax Agency, the amounts budgeted for operating expenditures are estimates of what will be needed to maintain a Tax Auditor in the City.

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

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 81,829	\$ 148,434	\$ 152,860	\$ 45,257
14 Retirement (PERS)	11,542	21,014	21,641	6,538
15 Medicare	1,203	2,176	2,241	677
16 Health Insurance	16,460	31,800	33,000	11,000
18 Overtime	2,281	1,667	1,717	905
19 Unemploy & Workers' Comp	1,688	2,308	2,376	718
Total Personal Services	\$ 115,003	\$ 207,399	\$ 213,835	\$ 65,095
21 Travel & Transportation	\$ 0	\$ 1,000	\$ 1,000	\$ 200
32 Communications/Postage	11,026	16,800	18,000	400
33 Rents & Leases	338	350	350	0
34 Professional Services	11,145	20,000	25,000	1,000
35 Maint. of Equip & Facil	934	2,400	2,400	400
36 Insurance & Bonding	754	1,600	1,600	0
37 Printing, Photocopy, Advert	347	10,000	10,000	200
39 Misc. Contractual Service	4,274	5,000	5,000	290,000
41 Office Supplies	1,851	1,500	2,000	200
42 Operating Materials	2,026	1,500	2,000	200
44 Small Tools/Minor Equip.	1,249	2,000	2,000	500
71 Refunds	119,351	150,000	150,000	150,000
72 Reimbursements	9,626	10,000	5,000	5,000
Total Operation & Maintenance	\$ 162,921	\$ 222,150	\$ 224,350	\$ 448,100
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 277,924	\$ 429,549	\$ 438,185	\$ 513,195

Department: General Government	Division: Service Administration	Fund: General et al	Account No: 570-06
Resource Summary	2007	2008	2009
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 215,996	\$ 243,276	\$ 250,856
Operation and Maintenance	395,771	434,300	429,300
Capital Outlay	17,351	50,000	55,950
Total	<u>\$ 629,118</u>	<u>\$ 727,576</u>	<u>\$ 736,106</u>
Total Positions	3	3	3
Funding by Source			
General	\$ 467,121	\$ 545,119	\$ 547,964
Water	53,999	60,819	62,714
Sewer	53,999	60,819	62,714
Solid Waste	53,999	60,819	62,714
Total	<u>\$ 629,118</u>	<u>\$ 727,576</u>	<u>\$ 736,106</u>

Program Description:

Service Administration provides general management and direction to the Engineering, Central Maintenance, Utilities Production and Solid Waste Divisions. In addition, it is responsible for maintaining the City's buildings and open-land areas. A major focus is the City Hall buildings.

Program Comments:

The 2009 recommended operating budget reflects no change overall as compared to the 2008 budget. However, this budget contains an additional \$3,000 in contractual services for animal trapping, along with reductions in repairs and maintenance and operating materials of \$600 and \$2,400, respectively, based upon current levels of expenditures.

The 2009 recommended capital includes the items that were presented in the five year capital plan.

Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
570-06

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 161,168	\$ 177,188	\$ 183,784	\$ 183,784
14 Retirement (PERS)	12,136	25,388	25,952	25,952
15 Medicare	2,640	1,956	2,000	2,000
16 Health Insurance	28,376	31,800	33,000	33,000
18 Overtime	8,548	4,156	3,244	3,244
19 Unemploy & Workers' Comp	3,128	2,788	2,876	2,876
Total Personal Services	\$ 215,996	\$ 243,276	\$ 250,856	\$ 250,856
21 Travel & Transportation	\$ 220	\$ 2,400	\$ 2,400	\$ 2,400
25 Auto Allowance	3,600	3,600	3,600	3,600
31 Utilities	268,330	290,000	290,000	290,000
32 Communications/Postage	4,494	4,500	4,500	4,500
33 Rents & Leases	0	500	500	500
34 Professional Services	2,283	4,800	4,800	4,800
35 Maint. of Equip & Facil	10,910	20,000	19,400	19,400
36 Insurance & Bonding	6,078	7,000	7,000	7,000
37 Printing, Photocopy, Advert	1,810	2,000	2,000	2,000
39 Misc. Contractual Service	88,602	84,000	82,000	87,000
41 Office Supplies	3,619	3,500	3,500	3,500
42 Operating Materials	4,623	10,000	7,600	7,600
44 Small Tools/Minor Equip.	1,202	2,000	2,000	2,000
Total Operation & Maintenance	\$ 395,771	\$ 434,300	\$ 429,300	\$ 434,300
63 Equipment Items > \$2,500	\$ 8,715	\$ 50,000		
Radio Upgrade (50%)			\$ 10,000	\$ 10,000
64 Street Lighting	\$ 8,636	\$ 0	\$ 5,950	\$ 0
66 Supplies	\$ 0	\$ 0		
Culvert Pipe			\$ 40,000	\$ 0
Total Capital Outlay	\$ 17,351	\$ 50,000	\$ 55,950	\$ 10,000
Total	\$ 629,118	\$ 727,576	\$ 736,106	\$ 695,156



Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
570-06

Line Description	General	Water	Sewer	Solid Waste	2007 Actual Total
11 Employee - Regular Salaries	\$ 40,292	\$ 40,292	\$ 40,292	\$ 40,292	\$ 161,168
14 Retirement (PERS)	3,034	3,034	3,034	3,034	12,136
15 Medicare	660	660	660	660	2,640
16 Health Insurance	7,094	7,094	7,094	7,094	28,376
18 Overtime	2,137	2,137	2,137	2,137	8,548
19 Unemploy & Workers' Comp	782	782	782	782	3,128
Total Personal Services	\$ 53,999	\$ 53,999	\$ 53,999	\$ 53,999	\$ 215,996
21 Travel & Transportation	\$ 220	\$ 0	\$ 0	\$ 0	\$ 220
25 Auto Allowance	3,600	0	0	0	3,600
31 Utilities	268,330	0	0	0	268,330
32 Communications/Postage	4,494	0	0	0	4,494
33 Rents & Leases	0	0	0	0	0
34 Professional Services	2,283	0	0	0	2,283
35 Maint. of Equip & Facil	10,910	0	0	0	10,910
36 Insurance & Bonding	6,078	0	0	0	6,078
37 Printing, Photocopy & Advertising	1,810	0	0	0	1,810
39 Misc. Contractual Service	88,602	0	0	0	88,602
41 Office Supplies	3,619	0	0	0	3,619
42 Operating Materials	4,623	0	0	0	4,623
44 Small Tools/Minor Equip.	1,202	0	0	0	1,202
Total Operation & Maintenance	\$ 395,771	\$ 0	\$ 0	\$ 0	\$ 395,771
63 Equipment Items > \$2,500	8,715				8,715
Exterior Building Maintenance	\$	\$ 0	\$ 0	\$ 0	0
64 Street Lighting	8,636				8,636
Total Capital Improvements	\$ 17,351	\$ 0	\$ 0	\$ 0	\$ 17,351
Total Financial Resources	\$ 467,121	\$ 53,999	\$ 53,999	\$ 53,999	\$ 629,118

Department:	Division:	Fund:	Account No:	
General Government	Engineering	General et al	570-17	
Resource Summary	2007	2008	2009	2009
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 538,985	696,782	\$ 687,113	\$ 687,113
Operation and Maintenance	59,259	122,500	134,400	124,800
Capital Outlay	0	0	4,000	4,000
Total	<u>\$ 598,244</u>	<u>\$ 819,282</u>	<u>\$ 825,513</u>	<u>\$ 815,913</u>
Total Positions	8	8	8	8
Funding by Source				
General	\$ 239,302	\$ 355,694	\$ 368,371	\$ 358,771
Water	179,471	231,794	228,571	228,571
Sewer	179,471	231,794	228,571	228,571
Total	<u>\$ 598,244</u>	<u>\$ 819,282</u>	<u>\$ 825,513</u>	<u>\$ 815,913</u>

Program Description:

The Engineering division provides engineering information, surveys, design and construction inspection for streets, 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 subdivision inspections.

Program Comments:

The 2009 recommended personnel lines reflect the elimination of the design and the creation of a part-time Senior Engineer position as approved by Council in 2008.

The 2009 recommended operation and maintenance budget reflects an increase of \$2,300 or 1.9% as compared to the 2008 budget. The major items contributing to the growth were an increase in contractual services of \$1,100 due to the cost of software licenses and an increase in small tools and minor equipment of \$1,000 to fund computer replacements.

The 2009 recommended capital includes a replacement traffic counter equipment including software.

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
570-17

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
11 Employee - Regular Salaries	\$ 382,311	\$ 491,310	\$ 484,011	\$ 484,011
14 Retirement (PERS)	65,040	73,068	72,846	72,846
15 Medicare	5,553	7,569	7,545	7,545
16 Health Insurance	66,453	84,801	77,001	77,001
17 Uniform Allowance	572	1,400	1,400	1,400
18 Overtime	4,971	30,609	36,312	36,312
19 Unemploy & Workers' Comp	14,085	8,025	7,998	7,998
Total Personal Services	\$ 538,985	\$ 696,782	\$ 687,113	\$ 687,113
21 Travel & Transportation	\$ 886	\$ 7,500	\$ 7,800	\$ 7,800
28 Vehicle Fuel	1,674	2,600	3,400	3,000
32 Communications/Postage	6,083	7,500	7,500	7,000
33 Rents & Leases	0	200	200	200
34 Professional Services	27,991	70,000	77,000	70,000
35 Maint. of Equip & Facil	1,792	4,500	4,500	4,500
36 Insurance & Bonding	5,993	8,000	8,000	8,000
37 Printing, Photocopy, Advert	197	1,800	2,300	1,800
39 Misc. Contractual Service	6,877	9,000	10,100	10,100
41 Office Supplies	1,412	3,200	3,200	3,200
42 Operating Materials	2,363	3,200	3,200	3,200
44 Small Tools/Minor Equip.	3,991	5,000	7,200	6,000
Total Operation & Maintenance	\$ 59,259	\$ 122,500	\$ 134,400	\$ 124,800
63 Equipment Items > \$2,500	\$ 0	\$ 0		
Traffic Counter (Includes Software)			\$ 4,000	\$ 4,000
				0
Total Capital Outlay	\$ 0	\$ 0	\$ 4,000	\$ 4,000
Total	\$ 598,244	\$ 819,282	\$ 825,513	\$ 815,913



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

	2009			
Line Description	General	Water	Sewer	Total
11 Employee - Regular Salaries	\$ 161,337	\$ 161,337	\$ 161,337	\$ 484,011
14 Retirement (PERS)	24,282	24,282	24,282	72,846
15 Medicare	2,515	2,515	2,515	7,545
16 Health Insurance	25,667	25,667	25,667	77,001
17 Uniform Allowance	1,400	0	0	1,400
18 Overtime	12,104	12,104	12,104	36,312
19 Unemploy & Workers' Comp	2,666	2,666	2,666	7,998
Total Personal Services	\$ 229,971	\$ 228,571	\$ 228,571	\$ 687,113
21 Travel & Transportation	\$ 7,800	\$ 0	\$ 0	\$ 7,800
28 Vehicle Fuel	3,000	0	0	3,000
32 Communications/Postage	7,000	0	0	7,000
33 Rents & Leases	200	0	0	200
34 Professional Services	70,000	0	0	70,000
35 Maint. of Equip & Facil	4,500	0	0	4,500
36 Insurance & Bonding	8,000	0	0	8,000
37 Printing, Photocopy, Advert	1,800	0	0	1,800
39 Misc. Contractual Service	10,100	0	0	10,100
41 Office Supplies	3,200	0	0	3,200
42 Operating Materials	3,200	0	0	3,200
44 Small Tools/Minor Equip.	6,000	0	0	6,000
Total Operation & Maintenance	\$ 124,800	\$ 0	\$ 0	\$ 124,800
63 Equipment Items > \$2,500				
Traffic Counter (Includes Software)	\$ 4,000	\$ 0	\$ 0	\$ 4,000
Total Capital Improvements	\$ 4,000	\$ 0	\$ 0	\$ 4,000
Total Financial Resources	\$ 358,771	\$ 228,571	\$ 228,571	\$ 815,913

Department:	Division:	Fund:	Account No:	
General Government	Rental Units	General	570-07	
Resource Summary	2007	2008	2009	2009
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	16,070	18,300	18,482	47,600
Capital Outlay	0	0	5,000	0
Total	<u>\$ 16,070</u>	<u>\$ 18,300</u>	<u>\$ 23,482</u>	<u>\$ 47,600</u>
Total Positions	0	0	0	0
Funding by Source				
General	<u>\$ 16,070</u>	<u>\$ 18,300</u>	<u>\$ 23,482</u>	<u>\$ 47,600</u>
Total	<u>\$ 16,070</u>	<u>\$ 18,300</u>	<u>\$ 23,482</u>	<u>\$ 47,600</u>

Program Description:

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

Program Comments:

The 2009 recommended operating budget reflects an increase of \$29,300 as compared to the 2008 budget based upon anticipated levels of expenditures. The amounts budgeted relate to the rental of the Medical Arts Building, 408 North Mantua (the house next to the West Side Fire Station) and 233 ½ South Water Street, 126-128 Erie Street and 208 South Depeyster. For 2009, a millage line has been included to facilitate tracking of property taxes related to the City's rentals. The budgeted amount is based upon the current year's property tax bills. The actual amount may be higher due to the recent property transfers.

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
31 Utilities	\$ 0	\$ 3,800	\$ 6,100	\$ 6,100
34 Professional Services	1,978	2,000	2,000	2,500
35 Maintenance of Equip. & Facilities	6,538	10,000	7,882	10,000
39 Misc. Contractual Service	2,184	2,500	2,500	4,000
49 Millage	0	0	0	25,000
71 Refunds	5,370	0	0	0
<u>Total Operation & Maintenance</u>	<u>\$ 16,070</u>	<u>\$ 18,300</u>	<u>\$ 18,482</u>	<u>\$ 47,600</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0		
Building Renovation			\$ 5,000	\$ 0

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 0</u>
Total	\$ 16,070	\$ 18,300	\$ 23,482	\$ 47,600



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2007 Actual	2008 Budget	2009 Requested	2009 Recommend
Judgments & Moral Claims	\$ 99,239	\$ 20,000	\$ 20,000	\$ 20,000
Elections	1,386	15,000	15,000	30,000
County Auditor & Treasurer Fees	34,455	30,000	30,000	32,000
Delinquent Land Tax	401	500	500	500
Professional Independent Auditor	27,370	28,000	28,000	28,000
Audit Fees Remitted to State	0	1,000	1,000	1,000
Standing Rock Cemetery	148,917	150,000	150,000	150,000
Property Taxes	43,549	20,000	25,000	10,000
Ambulance Collection Fees/Refunds	3,592	6,000	6,000	5,000
Brimfield-Kent JEDD M & I Fund	1,682	2,500	2,500	3,000
Workers' Compensation	13,130	12,000	15,000	15,000
Misc. Refunds & Reimbursements	0	1,000	1,000	1,000

Total	\$ 373,721	\$ 286,000	\$ 294,000	\$ 295,500
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