



CITY OF KENT, OHIO



2021 Proposed Budget

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET

CITY OF KENT
2021 RECOMMENDED BUDGET
TABLE OF CONTENTS

LETTER OF TRANSMITTAL	i -	viii
2021 BUDGET ASSUMPTIONS AND NOTES		ix
DEFINITIONS OF EXPENDITURE CATEGORY	xi -	xii
ELECTED AND APPOINTED OFFICIALS		xiii
CITY OF KENT ORGANIZATIONAL CHART		xiv
2021 RECOMMENDED BUDGET OVERVIEW:		
Major Revenue Category Comparison - Table and Graph Chart	1 -	1,2
Use of Municipal Income Tax Dollars - Table and Pie Chart	1 -	3,4
Summary of Major Appropriation Types - Table and Graph Chart	1 -	5,6
Program Area Comparison - Table and Pie Chart	1 -	7,8
EXPENDITURES BY PROGRAM AREA:		
GENERAL GOVERNMENT		
City Council	2 -	1,2
Mayor	2 -	3,4
Community Support	2 -	5,6
City Manager	2 -	7,8
Human Resources	2 -	9-12
Civil Service Commission	2 -	13,14
Law	2 -	15,16
Financial Administration	2 -	17-20
Income Tax Administration	2 -	21,22
Service Administration	2 -	23-26
Engineering	2 -	27-30
Adjunct Facilities	2 -	31,32
Miscellaneous & Sundry	2 -	34
New City Hall Facility	2 -	35,36
Information Technology	2 -	37-39
PUBLIC SAFETY		
Police Services	3 -	1,2
Records & Communications	3 -	3,4
Juvenile Services	3 -	5,6
Support Services	3 -	7,8
Trust Funds	3 -	9-12
Police Pension	3 -	13,14
Fire Services	3 -	15-18
Community Services	3 -	19,20

CITY OF KENT
2021 RECOMMENDED BUDGET
TABLE OF CONTENTS
(Continued)

Technical Rescue	3 - 21,22
Hazmat	3 - 23,24
Confined Space	3 - 25,26
Fire Pension	3 - 27,28
Wireless 911	3 - 29,30
Capital Projects	3 - 31,32
Capital-Police Facility	3 - 33,34
TRANSPORTATION	
Central Maintenance	4 - 1-4
Vehicle Maintenance	4 - 5-8
State Highway	4 - 9,10
Capital Facilities Management	4 - 11,12
BASIC UTILITY SERVICE	
Water Production	5 - 1,2
Water Reclamation	5 - 3,4
Capital Facilities Management	5 - 5-8
HEALTH SERVICES	6 - 1-4
LEISURE TIME ACTIVITIES	
Leisure Time Activities-Parks&Rec	7 - 1,2
KABC	7 - 3,4
K-6 Child Care	7 - 5,6
Fitness Center	7 - 7,8
KYFC	7 - 9,10
COMMUNITY AND ENVIRONMENT	
Community Development	8 - 1-3
Building	8 - 5-8
Land Banking	8 - 9,10
Shade Tree	8 - 11,12
Urban Renewal	8 - 13,14
Public Parking	8 - 15,16
Main Street Program	8 - 17,18
Economic Development	8 - 19-22
MPITIE Capital 302	8 - 23,24
DEBT SERVICE & CONTINGENCY	9 - 1,2
APPENDICES:	
2021 Recommended Capital Appropriations by Fund	10 - 1,2
Comparison of Positions Funded by Budget Divisions	10 - 3-7
Managed Reserve Fund	10 - 8



City Manager's Budget Message

2021 Proposed Operating Budget

November 19, 2020



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 2021 Proposed Operating Budget for City Council's consideration.

Overview

The 2021 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2021. 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 2021, as it governs the pace of progress towards our strategic priorities through the resource allocation decisions contained within it.

The emergence of COVID19 in 2020 created an unprecedented disruption of lives, jobs, and public activities that are the foundation of Kent's economy. As a result, Kent experienced major economic displacement across all sectors of the economy that were impacted by COVID19, particularly dining and higher education which have historically been the drivers of Kent's prosperity.

After starting 2020 with early gains in income taxes (up 8%), pandemic related job losses piled-up by mid-summer, reversing the gains and producing a steep decline in City income tax receipts (-6%). Fortunately, the timing of employee buy-outs at Kent State University combined with COVID related federal and state emergency pandemic funding, enabled the City to temporarily bridge those income tax losses.

City Departments took steps to mitigate the losses by freezing non-essential vacant positions and reducing their 2020 operating budgets by up to 20%. With RITA's 2021 income tax estimates forecasting losses for Kent ranging between \$500,000 and \$2.2 million, we have extended those budget reductions in the proposed 2021 budget.

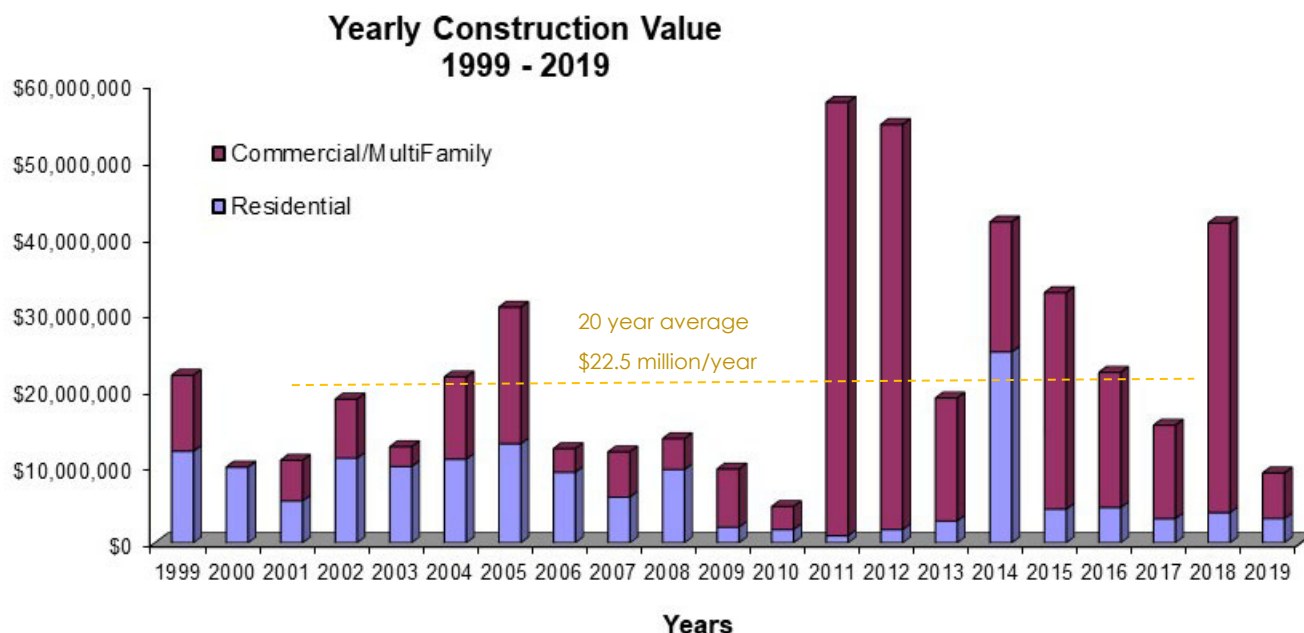
Whether the financial bridges will be enough for the City to weather another year of pandemic distress remains to be seen and highlights the level of uncertainty underlying the 2021 budget. With such a high level of unpredictability, we made decisions in the proposed 2021 Budget to maximize our financial resiliency, liquidity and flexibility. We're constraining our expenses and leveraging historically low borrowing rates to keep as much cash on hand as possible to respond to whatever comes next.

Financially, 2020 is likely to be the calm before the storm as one-time relief measures masked the depths of the pandemic losses which are expected to be much more apparent in 2021. The faster the local economy can rebound and residents regain their footing, the sooner we can expect to begin the City's long road to financial recovery.

Local Economic Investments

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

In 2016-17 commercial and residential investments returned to pre-redevelopment investment averages and in 2018 major investments in new apartment buildings added \$28 million in new construction value, resulting in the 2nd highest total construction investment value in the last 7 years. By contrast, 2019 was marked by a decline in new investment, dropping to the lowest level of investment in the last 10 years at \$9.1 million.



Single family residential construction was relatively stable and the housing market overall continued to show signs of recovery with new homes selling well and existing home sales in neighborhoods showing renewed strength in resale value and reduced time on the market. The student housing market showed signs of oversupply as lease-up rates have declined from 90-95% occupied in the fall of 2017 to 65-90% occupied in 2020.

Kent State University remains the City's largest employer, contributing 35.1 percent of total municipal income tax revenues in 2019. It is worth noting that job growth occurring in the private sector has lessened the KSU percentage share of tax contributions compared to long standing historical levels. So while the City's financial condition still benefits from the University's buffering effect on the City's tax base -- the private sector diversification has helped spread the financial risk across multiple industries and reduce the City's financial exposure to unforeseen market disruptions like COVID19.

In 2019-20, Kent State University experienced a 1.4% decline in enrollment (only the third decline in 10 years) with a drop of 406 students for a total of 27,716 students on the Kent campus. Foreign student enrollment has experienced a 40% decline since 2017. The impacts of COVID19 on KSU included a significant drop in enrollment and massive organizational restructuring, leading to buy-outs and layoffs of faculty and staff.

In 2019-20, Kent State University continued to fund an ongoing capital facilities re-investment program, completing the construction of the new KSU Design and Innovation Hub -- but progress on most new campus construction projects were delayed due to the financial challenges brought on by the pandemic.

In 2019 a number of new small businesses opened in downtown Kent including Barrio Tacos, D. P. Dough, Over Easy and Squirrel City Jewelers. Other business announcements in 2019 included the opening of the Ace Hardware and Mockingbird Bakery both in University Plaza. Acorn & Evergreen Floral Studio, Tire Max, and Dollar General all opened in the Kent-Franklin JEDD in 2019.

2020 followed with more new small businesses openings including Pita Pit, Tropical Smoothie Café, The River Merchant, N. Water Brewing Company, and the Kwench Juice Café. Unfortunately, the pandemic downturn also led to the closures of Longhitano's, Peace Love and Little Donuts, Carnaby Street Style, Gracy Lane and Rush.

The City created the Downtown Outdoor Refreshment Area (DORA) to great acclaim in 2020 which expands Kent's unique dining and entertainment options that form the core of downtown Kent's growing reputation as a regional destination. Unfortunately, Kent's signature special events and festivals were cancelled due to mass gathering restrictions.

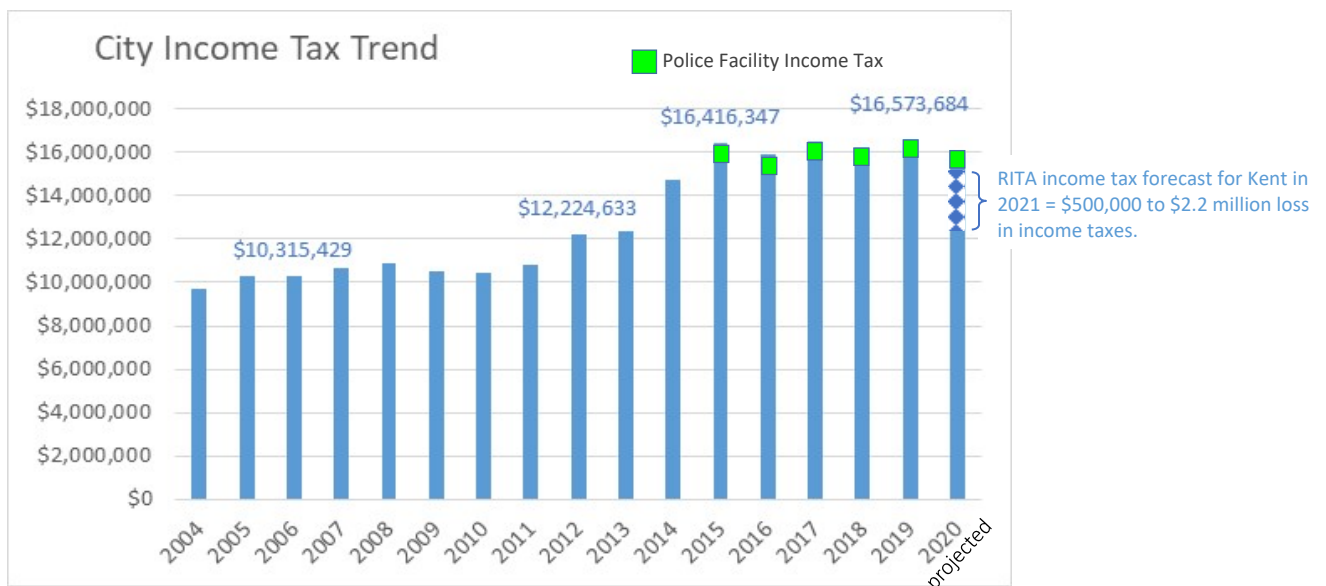
In 2020 Davey Tree began their corporate campus expansion that is planned to add 120 new professional jobs to Kent. A number of Kent's manufacturers also reported third quarter production gains in a rebound after second quarter declines due to COVID19.

In 2019 the City obtained funding and approval to proceed with the \$1.3 million N. Water Street transportation improvement project and construction began in the summer of 2020. In collaboration with Kent State University the City finalized partnership agreements and secured \$14 million towards the new transportation planning project to reconfigure the East Main Street corridor along the front campus of the University.

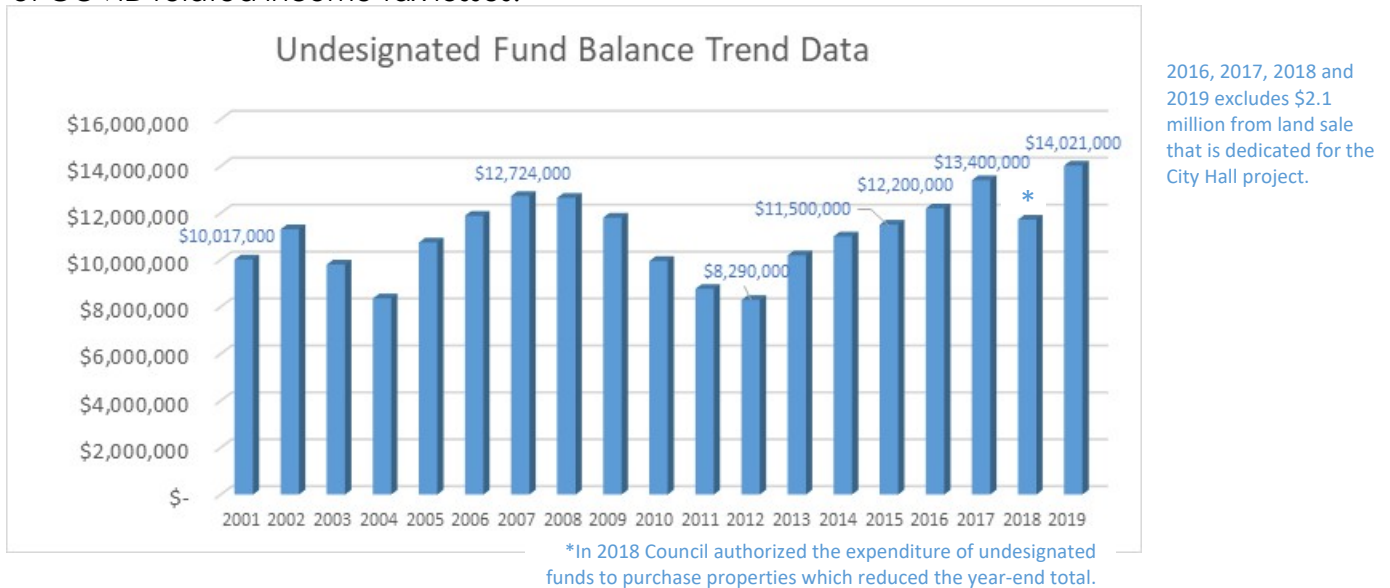
City Financial Profile

For year-end 2019, total City income tax collections were up 2.41 percent (\$390,029) and Kent State University's collections were up .33 percent (\$18,982) from 2018. It was encouraging that the City posted a modest rebound in income taxes in 2019 following the 2.06 percent decrease it experienced in 2018.

2020 income tax receipts are expected to come in only slightly below budget estimates but those figures are misleading due to the large one-receipts received from the KSU employee buy-out program. RITA's income tax forecasts for Kent in 2021 range from \$500,000 to \$2.2 million in income tax losses.



Prior to 2020, as the revenue vs. expense balance was generally trending in a positive direction, the City had been able to slowly replenish undesignated reserve balances to near pre-recessionary highs which may prove critical in 2021 depending on the magnitude of COVID related income tax losses.



The 2020 end of year forecast anticipates a smaller (if any) undesignated fund contribution and any gains are only because of the “extra” income taxes resulting from the KSU employee buy-out program and the CARES Act and FEMA funding supplements. The buy-out program was a one-time deal and future Federal and State assistance is unknown so cash revenues are expected to continue to thin in 2021.

A number of significant financial cautions accompany the proposed 2021 Budget.

- Income taxes are the single most important factor to the City's financial solvency and while 2020 got off to a favorable start, the economic world turned upside down as COVID19 spread, leaving more questions than answers heading into 2021. Multi-layered contingency plans have been developed in case the economic rebound drags beyond the capacity of our undesignated funds to bridge the gap.
- In 2020, City Council renewed their approval of the multi-year utility rate stabilization plan to ensure adequate long-term funding for critical infrastructure investment needs while remaining sensitive to the ability of customers to pay for those needs. The City's Utility rate plans have significantly helped relieve the financial burden carried by the General Fund to bail them out. However, mounting sewer infrastructure costs will require a mid-year review of the sewer rate schedule in 2021 and beyond.

The combination of uncertain income tax revenue 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 2021-22.

2021 Budget Strategy

The challenge for our organization is to prepare a budget for 2021 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 9 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 2021.

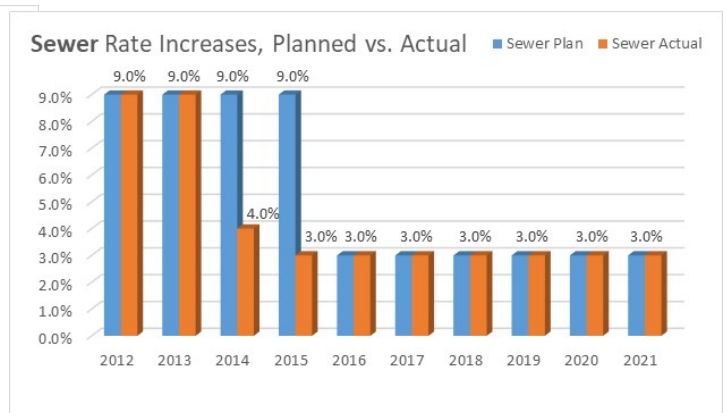
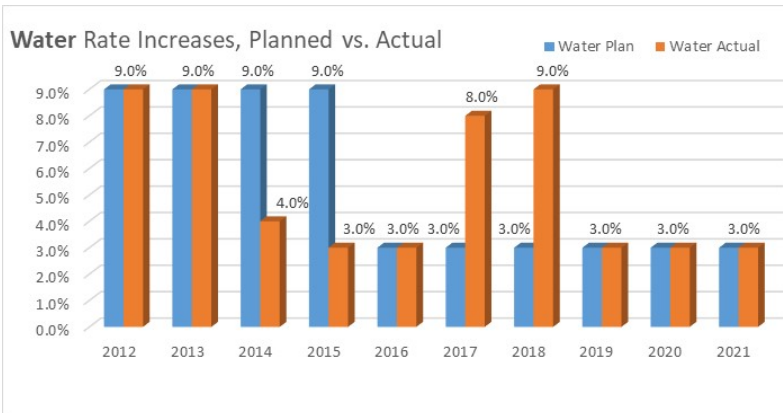
Utility Rate Plans

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

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

In recognition of the financial pressures put on homeowners during the pandemic, the staff is recommending holding the planned rate increases at 3% for both water and sewer with the understanding that the sewer rate will be re-evaluated mid-year in 2021 in order to explore opportunities to supplement severely diminishing sewer fund revenues. Other measures are being implemented to stabilize the sewer fund in 2020-21 but an additional rate "recovery" increase is proposed for mid-2021 in order to finance the significant upgrades needed at the water reclamation facility.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<u>Water Actual</u>	<u>9.0%</u>	<u>9.0%</u>	<u>4.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>8.0%</u>	<u>9.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<u>Sewer Actual</u>	<u>9.0%</u>	<u>9.0%</u>	<u>4.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>	<u>3.0%</u>
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



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 principles to our draft 2021 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to slightly decline by \$446,000 (2.7%) compared to the 2020 amended budgeted amount. After starting 2020 with early gains in income taxes (up 8%), pandemic related job losses piled-up by mid-summer, reversing the gains and producing a steep decline in City income tax receipts (-6%).
- Local Government Funds and Estate Taxes (which are now obsolete) will remain stagnant for 2021 compared to 2020, attributable to changes imposed by the State, and the fact that the City of Kent's allocation percentage was reduced by Portage County entities in 2020.
- Kent-Franklin JEDD and Kent-Brimfield JEDD will show a leveling of projected revenues and remain comparable or slightly down as compared to 2020 due to the pandemic.
- All authorized positions have been budgeted at actual salary expenses as of October, 2020. The City's bargaining units agreed to defer any raises in 2020 and at this point it is still premature to speculate what, if any, pay raises the City can afford to offer in 2021.
- 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 2021 this budget will increase from \$16,500 to \$17,700 per family for a total increase in City costs of \$243,600.
- 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 2021 compared to the most recent 2020 revised budget reflects a \$2,393,434 decrease, or 22.6% overall reduction (\$8,201,544 vs. \$10,594,978).

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"

2021 Budget Numbers

The proposed 2021 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 reduce the 2021 Original budgetary discretionary costs as compared to the 2020 Original budgetary discretionary costs.

The staff exceeded that budget challenge and the recommended total for 2021 Operations and Maintenance compared to the amended 2020 Operating Budget reflects a 22.6% decrease -- \$8,201,544 vs \$10,594,978 in 2020.

As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$69,000 per day to perform City services – with approximately 50% of those costs are attributed to Fire and Police functions.

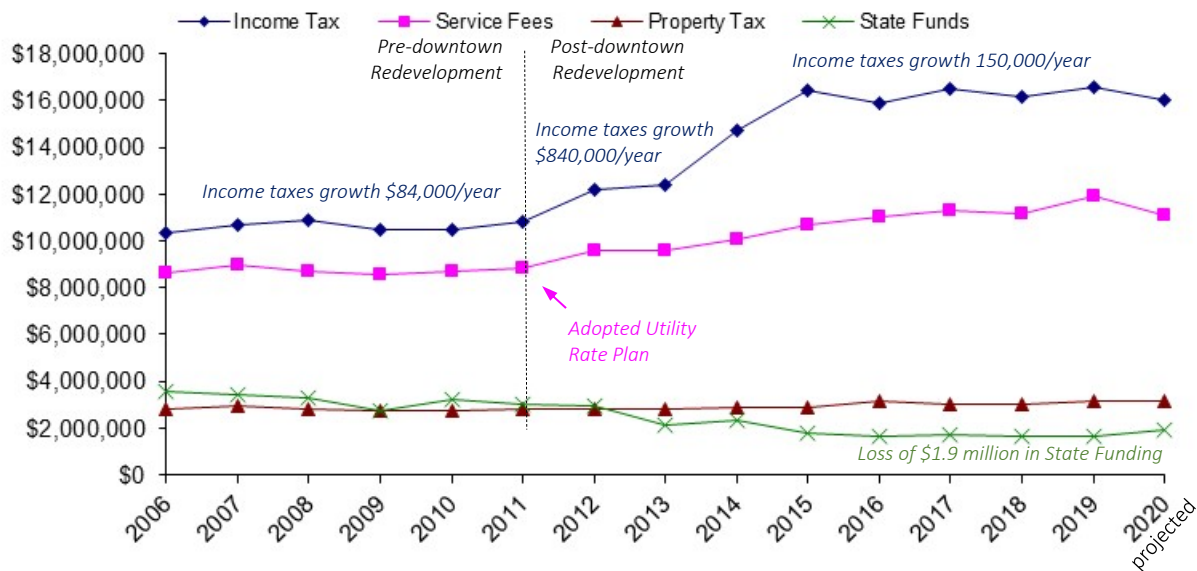
It is important to note that the Personnel increases normally reflect the union contract agreements of a pay increase. We are grateful that the City's bargaining units agreed to defer any raises in 2020 and at this point it is still premature to speculate what, if any, pay raises the City can afford to offer in 2021. For perspective, every 1% increase in wages, Personnel costs increase by approximately \$203,000 in increased pay.

With increases in health insurance but cuts to overtime, and no 2021 pay raises, the total Personnel Costs are projected to only go up \$154,802 or .6% above 2020.

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

As noted in the chart below, most revenue categories had already been flattening out (and in some cases declining) prior to the financial disruption created by COVID19. COVID19 hit income taxes the hardest due to job losses, and with Income taxes comprising roughly half of the City's total revenues, until COVID19 is resolved City resources will be severely constrained.

Revenue Trends (2006 to 2020)



In Closing

When the 2020 Budget was prepared we had no idea of the magnitude of what turned out to be the largest pandemic in human history. That's not something we could have possibly known how to prepare for – but I'm proud of the resiliency of our employees, our finances, and our community. Heading into the unknown of 2021, I remain optimistic that we can continue to lean on one another to get through this crisis.

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 in unprecedented times.

I would also like to specifically acknowledge Rhonda Hall, Director of Finance and Budget, Brian Huff, City Controller, and the entire Finance Department team for the many hours required to produce a spending plan of this complexity and scope.

As the end of another fiscal year looms, I am grateful to you, our Council Members, for your many hours of service and dedication to our community.

I submit this budget believing that our efforts through the last decade to manage our resources conservatively, adopting best practices in our financial management, and cultivating an exceptional staff is the best preparation for whatever 2021 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2021 to keep Kent safe, strong, and a place we're all proud to call home.

Respectfully submitted,

Dave Ruller, Kent City Manager

CITY OF KENT, OHIO

2021 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 decline a modest \$500,000 (3.1%) compared to the 2020 amended budgeted amount. Pre-pandemic income taxes showed a slight gain of 8% through March but then started to decline to a mid-summer loss of 6%.
 - b. Local Government Funds and Estate Taxes (which are now obsolete) will remain stagnant for 2021 compared to 2020, attributable to changes imposed by the State, and the fact that the City of Kent's allocation percentage was reduced by Portage County entities in 2020.
 - c. Kent-Franklin JEDD and Kent-Brimfield JEDD will show a leveling of projected revenues and remain comparable to slightly down as compared to 2020.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2021 but will require adoption of 3% rate increases for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. Other measures are being implemented to stabilize the sewer fund in 2020-21 but an additional rate "recovery" increase is proposed for mid-2021 in order to finance the significant upgrades needed at the water reclamation facility.

Personnel Services Expenses

1. All authorized positions have been budgeted at actual salary expenses as of October, 2020. The City's bargaining units agreed to defer any raises in 2020 and at this point it is still premature to speculate what, if any, pay raises the City can afford to offer in 2021.
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 2021 we are increasing the budget from \$16,500 to \$17,700 for each full-time employee – net increase of \$1,200 per employee has a total budget impact of \$243,600.
7. Overtime expense projections were provided by each department.

Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets remained the same or decreased modestly from 2020 due to price moderation and improving fleet efficiency, although a few exceptions exist on a case by case basis.
2. Insurance/Bonding – We are projecting slight increases on an overall citywide budget basis, however there will be some reallocation of expenses to cost centers that have acquired new assets/asset replacements reflecting the additional costs of insuring those assets.
3. Recommended O&M costs for 2021 compared to most recent 2020 revised amendment reflects a \$2,393,434 decrease, or 22.6% overall reduction (\$8,201,544 vs \$10,594,978).

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 2021 is budgeted at \$7,531,000 and is potentially funded from the sale proceeds of previous City Administration property being held in reserve and additional projected bond proceeds based on the need at the time.



CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7210 *Travel and Training* - Includes any costs associated with travel by City employees on official business. Such charges may include costs for lodging, meals, common carrier fares, car rental, mileage allowance, tolls, parking charges, per diem allowances, phone calls and other incidental costs of traveling. Also included in this category would be training and professional development events for individual City personnel, including registration fees for meetings and conferences, and includes tuition for continuing education.
- 7250 *Auto Allowance* – Expenditures for vehicle allowances.
- 7280 *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) bid with multiple vendors and purchased in bulk by the City for use in its vehicles and power equipment. Vehicle and equipment supplies such as motor oil and tires are charged to line 7420, operating materials.
- 7310 *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.
- 7320 *Communications and Postage* - Services provided by businesses to assist in transmitting and receiving messages or information. Included in this category are such costs as postage, telephone usage and installation, fax transmission, post office box rental, radio equipment accessories, and express delivery charges.
- 7330 *Rents and Leases* - Expenditures for leasing or renting land, buildings or equipment for both temporary and long-term use by the City. This category includes vehicle rental for other than travel on official business and capital and operating lease agreement payments.
- 7340 *Professional Services* - Contracted services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of management consultants, architects, engineers, lawyers, auditors and physicians. Fees for banking services (e.g., safekeeping and trustee services, fiscal agency, account maintenance, etc.) are also included. Education and training services provided onsite (City facilities) by formal institutions (including State of Ohio) for groups of City personnel are recorded here.
- 7350 *Maintenance of Equipment and Facilities* - Expenditures for repair and maintenance services provided by outside persons or firms. Includes the cost of service, maintenance, overhaul, part replacement or rework of any City equipment (including computer equipment) or facility. Annual maintenance contracts and agreements are charged here.
- 7360 *Insurance and Bonding* - Expenditures for all types of insurance including, property, automobile, general liability and employee fidelity are charged here. Insurance related to employee benefits (e.g., health and life insurance) are not recorded here.

CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7370 *Printing, Photocopying and Advertising* - Costs of printing, reproduction, microfilming, photographing, blueprinting and binding are recorded in this category. Custom form design and printing charges are also included here. Publication of announcements, official notices and legal ads in professional publications, newspapers and periodicals or broadcast over radio and television are charged to this account.
- 7380 *Criminal Apprehension* - Expenditures related to so-called "sting operations" conducted by the City's Police Department. The purpose of these operations is to apprehend and prosecute persons involved in illegal activities.
- 7390 *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional membership dues, software license agreements, internet service, and solid waste removal.
- 7410 *Office Supplies* - Expenditures for the purchase of office supplies including, but not limited to, pencils, pens, erasers, paper clips, staples, ribbons, tape, notepads, rubber bands, calendars and copy paper from vendors with the best pricing.
- 7420 *Operating Materials* - Purchases of materials used in the fulfillment of departmental operations are recorded in this account. Examples of such items include cleaning supplies, chemicals, drugs and medicines, lab supplies, road salt and cinders, food, motor oil, tires, lubricants, gravel, lumber, sand and hardware. Subscriptions to newspapers and periodicals are also included in this classification.
- 7430 *Salt* – Purchases of salt for snow and ice remediation for the Central Maintenance Department
- 7440 *Small Tools and Minor Equipment* - Purchases of tools and equipment costing less than \$2,500 are recorded in this account. Items may include hammers, saws, wrenches, garden tools, small power tools, rakes, shovels and computers. Tool and equipment items costing more than \$2,500 are charged to line 7630, capital equipment.
- 7450 *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.
- 7460 *Prisoner Sustenance* - Costs related to the physical needs of prisoners housed in the City jail. Items purchased from this account may include meals, toiletries and medicines.
- 7480 *Fees Remitted to the State* - Fees mandated by the Ohio Revised Code and collected by the City which must periodically be remitted to the State.
- 7560 *Social Service* – Expenditures for nonprofit entities that provide needed social services for low income persons, including homeless services, employment training services, information and referral services, legal aid services, case management services, minor home repair and exterior yard clean-up services and other related supportive service programs.

CITY OF KENT, OHIO
ELECTED AND APPOINTED OFFICIALS

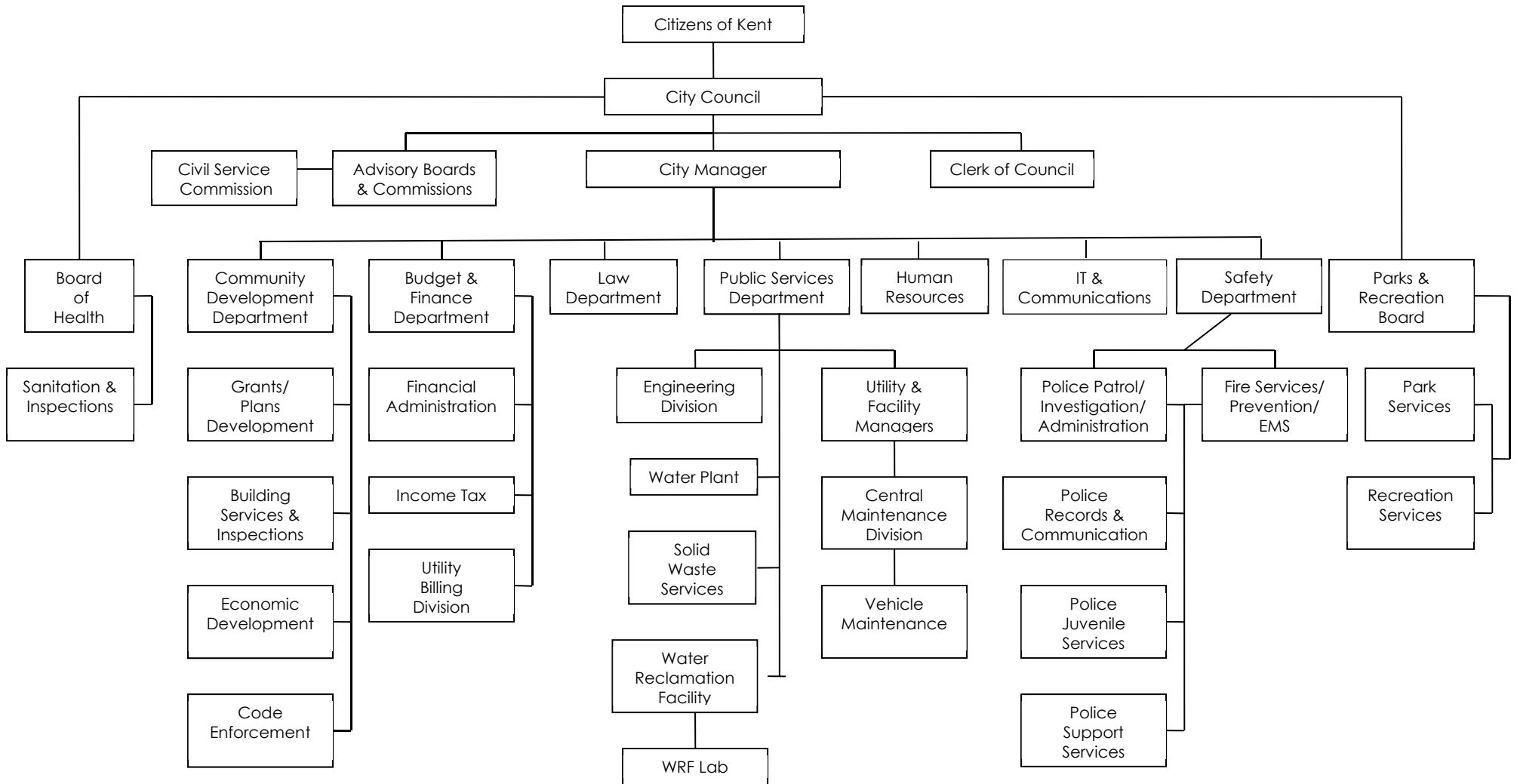
ELECTED OFFICIALS

Jerry T. Fiala	Mayor/Council President
Garret M. Ferrara	Councilmember – Ward 1
Jack E. Amrhein	Councilmember – Ward 2
Robin G. Turner	Councilmember – Ward 3
John M. Kuhar	Councilmember – Ward 4
Heidi L. Shaffer Bish	Councilmember – Ward 5
Tracy A. Wallach	Councilmember – Ward 6
Michael A. DeLeone	Councilmember at Large
Roger B. Sidoti	Councilmember at Large
Gwen Rosenberg	Councilmember at Large

APPOINTED OFFICIALS

David A. Ruller	City Manager
Hope Jones	Law Director
Rhonda C. Hall, CPA	Director of Budget and Finance
Melanie A. Baker	Service Director
Joan Seidel	Health Commissioner
Bridget O. Susel	Community Development Director
Kevin Schwartzhoff	Parks and Recreation Director
Nicholas Shearer	Police Chief
John D. Tosko	Fire Chief

City of Kent, Ohio Organizational Chart



CITY OF KENT, OHIO

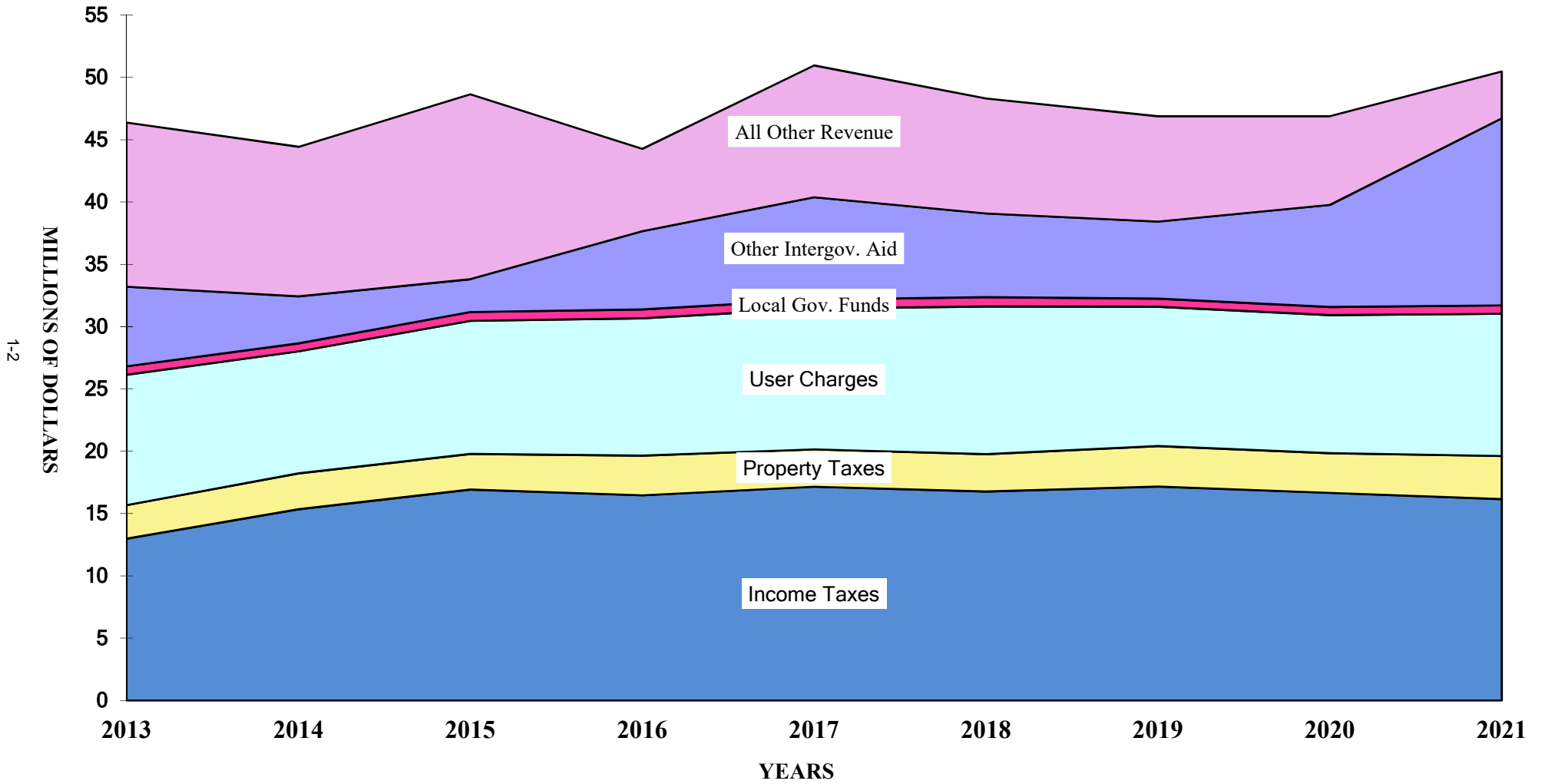
2021 RECOMMENDED BUDGET

OVERVIEW

**CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON**

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 RECOMMEND BUDGET
TAXES				
Income Tax	\$16,182,651	\$16,573,684	\$16,000,000	\$15,500,000
Brimfield-Kent JEDD	77,054	97,417	85,000	85,000
Kent-Franklin JEDD	505,540	571,745	570,000	570,000
Property Taxes	2,992,673	3,186,743	3,178,603	3,473,376
PILOTs from the TIF	462,329	457,473	455,412	450,000
Motor Vehicle License Tax	224,832	223,151	220,000	200,000
Lodging Tax	160,486	166,235	85,000	120,000
Cable TV Franchise Tax	199,097	189,158	190,000	190,000
Subtotal Taxes	20,804,662	21,465,606	20,784,015	20,588,376
USER CHARGES				
Sewer	4,001,089	3,876,159	3,876,159	3,934,301
Water	3,770,236	3,782,994	3,782,994	3,939,739
Solid Waste	502,582	392,026	400,000	400,000
Storm Water Drainage	990,186	1,004,836	990,000	990,000
Intergovernmental (Franklin Twp EMS)	826,307	859,464	750,000	700,000
Recreation	766,547	822,757	500,000	650,000
Other (Primarily EMS and Parking Meters)	999,406	1,189,825	785,000	785,000
Subtotal User Charges	11,856,353	11,928,061	11,084,153	11,399,040
FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)				
Community Development Block Grant(s)	263,927	226,931	250,000	250,000
CARES/COVID Grant	-	-	2,261,961	-
Fire Dept. Grants FEMA etc.	23,095	-	-	238,500
Misc. grants and subsidies general fund (non-health grants)	129,799	15,253	-	-
State Health Subsidy/Medicaid and other health grants	76,920	111,014	75,000	75,000
Hudson Road Watermain	-	404,006	-	-
NOPEC Energy Conservation Grant	14,691	-	120,000	65,550
Summit Street Traffic Signal (ODOT & KSU and OPWC)	2,991,718	824,747	-	-
Annual Sidewalk/Street Program (AMATS/ODOT)	34,922	43,633	182,500	695,000
East Main Street Area Improvements	-	52,797	950,000	-
Painting of KSU Water Tank	-	-	250,000	-
Final Clarifiers - Wastewater Plant	-	-	-	800,000
CHIP grant	-	-	-	150,000
Valleyview Morris Storm Water	-	293,496	-	-
Majors/Stinaff Water Line	-	-	-	395,000
SR 43 Signalization	1,069,758	633,952	-	-
CORF grant	785,917	-	-	-
Miller/Harvey/Steel Storm Improvement	-	-	-	-
Parks and Rec. Step up to Quality	-	-	-	-
North Water Street Improvements	-	142,276	1,287,400	-
Hike & Bike/Clean Ohio Trails	55,572	-	-	-
AMATS Grant-Portage Hike/Bike Trail Construction	-	-	-	850,000
New Administrative Building	-	-	1,500,000	8,000,000
Inter Fund Transfer - Fire Vehicle Replacement	350,000	350,000	350,000	300,000
OEPA Loan - SW Sanitary Pump Station	-	-	-	2,400,000
Subtotal (Restricted) Federal, State and Local Aid	5,796,319	3,098,105	7,226,861	14,219,050
ALL OTHER FEDERAL, STATE AND LOCAL AID				
Local Government Fund (State)	744,890	672,656	660,000	660,000
Shared Taxes and Fees	927,643	1,014,540	1,300,000	1,300,000
Subtotal Federal, State and Local Aid	1,672,533	1,687,196	1,960,000	1,960,000
INTEREST EARNINGS	539,913	725,219	525,000	450,000
FINES AND FORFEITURES	305,463	312,242	250,000	275,000
PERMITS, LICENSES, INSPECTIONS	693,572	458,720	500,000	450,000
ALL OTHER REVENUE				
Bond/Note/Loan (Issue II) Proceeds	5,195,186	3,935,436	3,275,000	-
Rents (City property & cell phone towers)	37,238	48,422	45,000	45,000
Tap-in Fees	107,645	28,827	35,000	35,000
Special Assessments	293,120	367,087	300,000	300,000
Miscellaneous	984,082	1,224,963	900,000	900,000
Subtotal All Other Revenue	6,617,271	5,604,735	4,555,000	1,280,000
TOTAL ALL REVENUE	\$48,286,086	\$45,279,884	\$46,885,029	\$50,621,466

2021 BUDGET - REVENUE CATEGORY COMPARISON

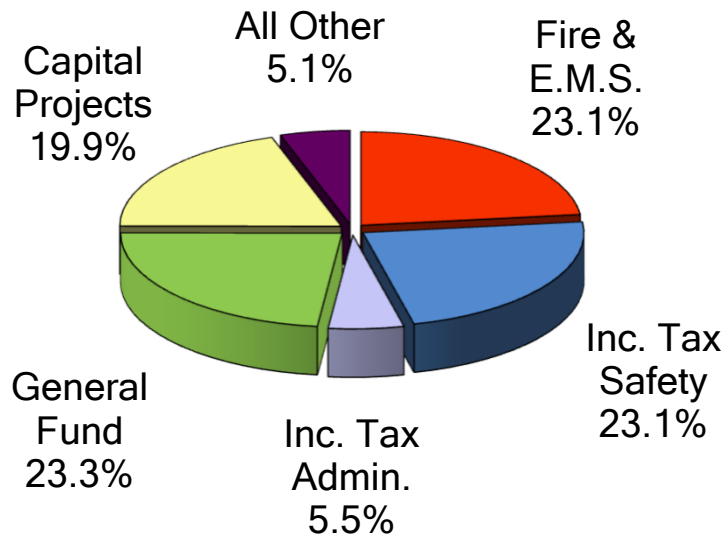


CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

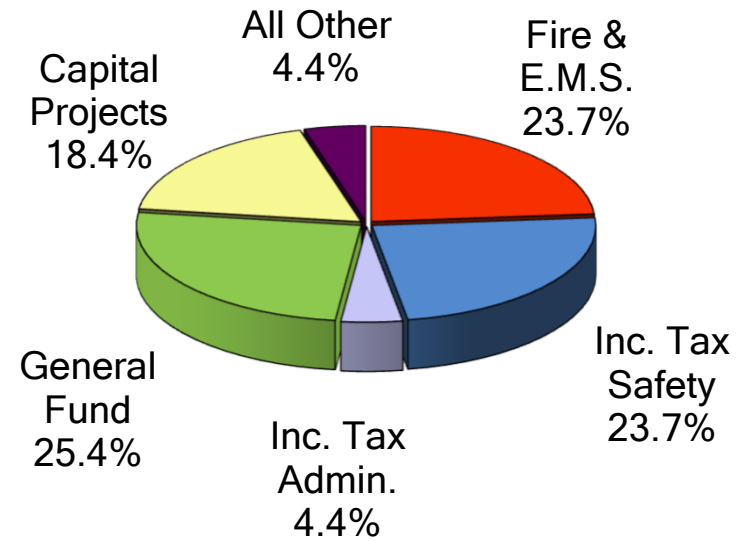
USE	2018 ACTUAL	2019 ACTUAL	2020 APPROVED BUDGET	2021 RECOMMEND BUDGET
Street Construction				
Maintenance & Repair Fund	\$867,500	\$1,000,000	\$700,000	\$600,000
Capital Projects	3,528,057	3,237,674	3,075,444	2,616,793
New Police Station	1,812,504	1,689,458	1,790,720	1,684,396
Fire & Emergency				
Medical Service Fund	3,532,228	3,523,933	3,581,444	3,368,793
Income Tax Safety Fund	3,532,228	3,523,933	3,581,444	3,368,793
General Fund	3,600,000	3,600,000	3,600,000	3,600,000
Income Tax Administration	716,114	691,611	850,624	627,296
Health Insurance Fund	-	-	-	-
Managed Reserve	25,540	25,540	25,540	25,540
Debt Service fund	268,708	70,000	60,000	-
Totals	\$17,882,879	\$17,362,149	\$17,265,216	\$15,891,611
Less Police Facility (P.F. not reflected in graph)	1,812,504	1,689,458	1,790,720	1,684,396
Total (less Police Facility)	\$16,070,375	\$15,672,691	\$15,474,496	\$14,207,215

USE OF MUNICIPAL INCOME TAX DOLLARS

2020 APPROVED



2021 RECOMMENDED



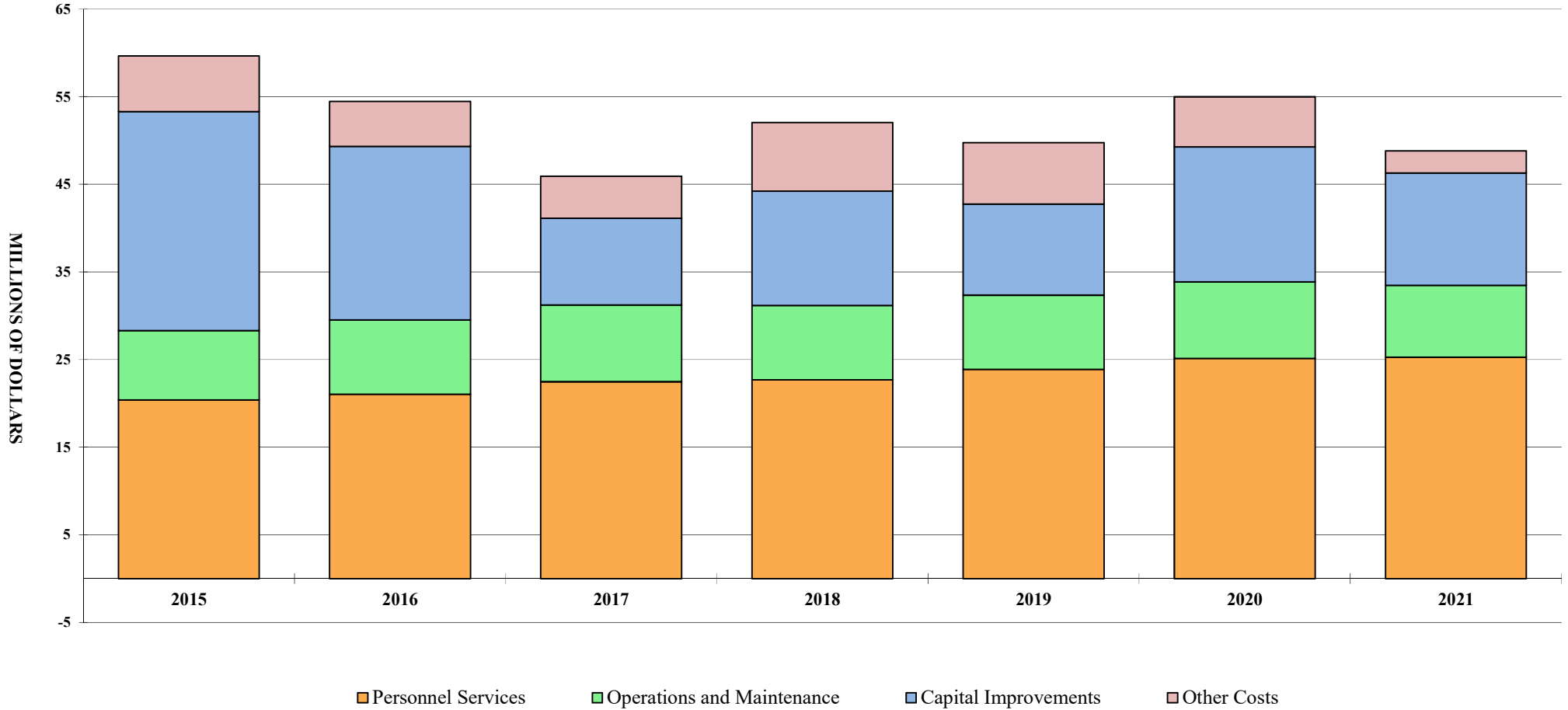
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*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
SUMMARY & COMPARISON OF MAJOR BUDGET TYPES

FUND	PERSONNEL SERVICES	OPERATIONS & MAINT.	CAPITAL	RESERVE & DEBT	CONTGY	TOTALS		
General Fund	\$ 3,591,457	\$ 2,180,018	\$ 10,000	\$ -	\$ 100,000	\$ 5,881,475		
West Side Fire	281,690	14,150	-	-	-	295,840		
SCM&R	1,187,484	819,404	-	-	25,000	2,031,888		
State Highway	-	60,000	-	-	-	60,000		
Parks and Recreation	1,380,742	673,000	1,129,000	-	-	3,182,742		
Food Service	112,882	11,800	-	-	-	124,682		
Income Tax	135,446	491,850	-	25,540	-	652,836		
Revolving Housing	155,079	11,550	-	-	-	166,629		
State & Local Forfeits	-	-	-	-	-	-		
Drug Law Enforcement	-	11,000	-	-	-	11,000		
Enforcement and Education	-	6,000	-	-	-	6,000		
Income Tax Safety	7,477,318	696,500	-	-	-	8,173,818		
Law Enforcement Trust	-	-	-	-	-	-		
CDBG Grants	4,400	209,366	175,000	-	-	388,766		
Fire and EMS	4,935,536	508,250	752,000	-	-	6,195,786		
Wireless 911	-	-	-	-	-	-		
Swimming Pool Inspections	9,281	-	-	-	-	9,281		
CHIP Grant	-	150,000	-	-	-	150,000		
Water	2,240,973	957,418	1,436,700	61,173	50,000	4,746,264		
Sewer	2,080,499	874,333	5,026,300	365,212	50,000	8,396,344		
Utility Billing	-	92,500	-	-	-	92,500		
Solid Waste	426,273	246,200	5,000	-	-	677,473		
Storm Water Drainage	626,724	127,205	570,500	9,968	-	1,334,397		
Water Guarantee Deposits	-	1,000	-	-	-	1,000		
Capital Projects	382,262	-	3,653,570	541,854	25,000	4,602,686		
Downtown Dev.-MPITIE	-	-	-	440,622	-	440,622		
Debt Service	-	-	-	-	-	-		
Police Pension	120,000	-	-	-	-	120,000		
Fire Pension	120,000	-	-	-	-	120,000		
EDA RLF	-	60,000	-	-	-	60,000		
Police Facility Fund	-	-	82,000	819,095	-	901,095		
TOTALS 2021	\$ 25,268,046	0.6%	\$ 8,201,544	-6.4%	\$ 12,840,070	\$ 2,263,464	\$ 250,000	\$ 48,823,124
TOTALS 2020	\$ 25,113,244	5.2%	\$ 8,759,693	3.3%	\$ 15,387,565	\$ 5,472,276	\$ 250,000	\$ 54,982,778
TOTALS 2019	\$ 23,864,784	5.2%	\$ 8,477,557	0.3%	\$ 10,403,900	\$ 6,750,163	\$ 250,000	\$ 49,746,404
TOTALS 2018	\$ 22,694,704	1.0%	\$ 8,453,193	-3.3%	\$ 13,070,619	\$ 7,584,525	\$ 250,000	\$ 52,053,041
TOTALS 2017	\$ 22,469,474	6.8%	\$ 8,740,792	3.0%	\$ 9,925,153	\$ 4,540,120	\$ 250,000	\$ 45,925,539
TOTALS 2016	\$ 21,030,974	3.2%	\$ 8,487,265	4.7%	\$ 19,801,100	\$ 4,891,290	\$ 250,000	\$ 54,460,629
TOTALS 2015	\$ 20,371,316	3.7%	\$ 7,917,267	3.0%	\$ 24,999,600	\$ 6,105,037	\$ 250,000	\$ 59,643,220
TOTALS 2014	\$ 19,649,725	2.5%	\$ 7,685,933	0.6%	\$ 4,427,000	\$ 6,072,196	\$ 250,000	\$ 38,084,854
TOTALS 2013	\$ 19,176,659	-0.3%	\$ 7,639,195	-3.1%	\$ 8,030,491	\$ 11,619,641	\$ 250,000	\$ 46,715,986
TOTALS 2012	\$ 19,224,891	-0.1%	\$ 7,880,753	1.1%	\$ 10,587,642	\$ 5,239,666	\$ 250,000	\$ 43,182,952
TOTALS 2011	\$ 19,243,187	4.3%	\$ 7,792,694	1.3%	\$ 7,472,255	\$ 5,208,320	\$ 250,000	\$ 39,966,456
TOTALS 2010	\$ 18,441,771	2.9%	\$ 7,695,240	4.4%	\$ 14,064,353	\$ 4,605,090	\$ 250,000	\$ 45,056,454

2021 - COMPARISON OF MAJOR BUDGET TYPES



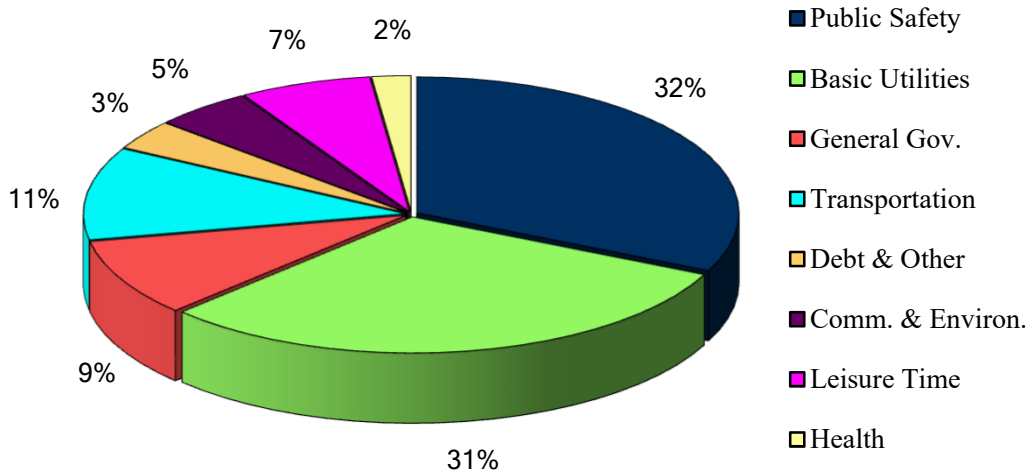
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**CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS**

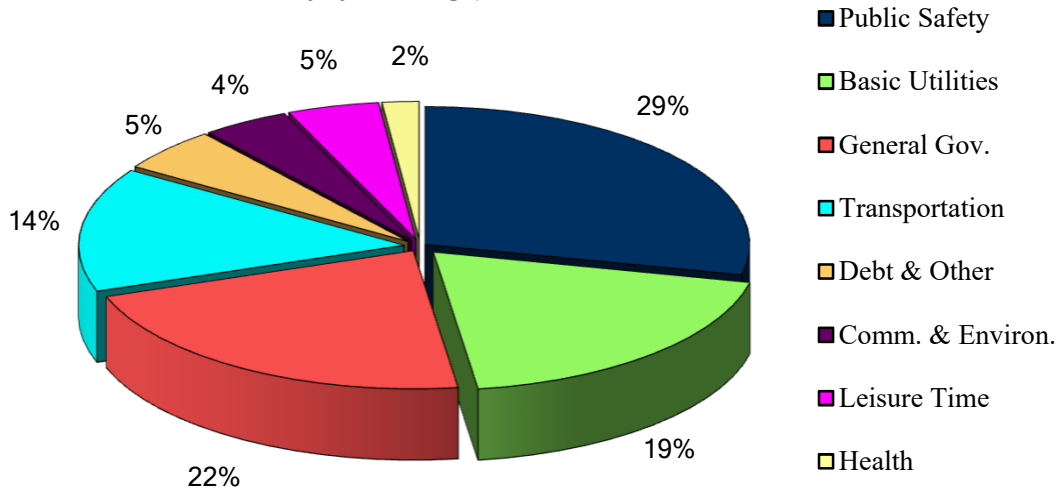
<u>PROGRAM AREA</u>	<u>2017 APPROVED</u>	<u>2018 APPROVED</u>	<u>2019 APPROVED</u>	<u>2020 APPROVED</u>	<u>2021 RECOMMEND</u>
Basic Utilities	\$11,180,467	\$13,224,920	\$13,119,433	\$9,980,558	\$14,710,625
Public Safety	13,886,526	13,857,623	14,339,489	14,797,972	15,331,014
Police Facility	1,391,920	5,164,592	4,261,479	3,141,500	901,095
Transportation	4,719,414	7,004,958	5,070,712	7,539,944	5,286,888
General Government	3,805,919	4,105,997	4,793,273	11,300,754	4,422,145
Debt Service	4,540,120	3,395,427	2,788,684	2,394,776	1,444,369
Community and Environment	2,234,650	1,980,511	1,956,329	2,255,744	2,350,604
Leisure Time Activities	3,123,898	2,201,899	2,251,645	2,368,114	3,182,742
Health Services	791,625	866,144	914,360	952,416	942,642
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	\$45,925,539	\$52,053,071	\$49,746,404	\$54,982,778	\$48,823,124
Less Police Facility (P.F. not reflected in graph)	<u>1,391,920</u>	<u>5,164,592</u>	<u>4,261,479</u>	<u>3,141,500</u>	<u>901,095</u>
Total (less Police Facility)	<u>\$44,533,619</u>	<u>\$46,888,479</u>	<u>\$45,484,925</u>	<u>\$51,841,278</u>	<u>\$47,922,029</u>

PROGRAM AREA COMPARISON

2021 RECOMMENDED



2020 APPROVED







General Government

<u>FUNDING BY PROGRAM AREA</u>	<u>2021 RECOMMEND</u>
GENERAL GOVERNMENT	
General Government	
City Council	\$ 193,933
Mayor	13,450
Community Support	105,500
City Manager	394,295
Human Resources	116,725
Civil Service	58,770
Law	435,372
Financial Administration	608,976
Income Tax Administration	627,296
Service Administration	579,860
Engineering	171,366
Adjunct Facilities	-
Miscellaneous and Sundry	387,250
Information Technology	322,090
SUBTOTAL	4,014,883
Capital Projects	
Service Admin. Support	10,000
Engineering Admin. Support	392,262
Information Technology	5,000
SUBTOTAL	407,262
Subtotal General Government	4,422,145
Basic Utility Services	
Human Resources Support	33,751
Financial Admin. Support	501,102
Service Admin. Support	416,948
Engineering Admin. Support	565,831
IT Support	95,686
Subtotal Basic Utility Services	1,613,318
TOTAL	\$ 6,035,463

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 106,253	\$ 167,708	\$ 169,108
Operation and Maintenance	13,759	32,803	24,825
Capital Outlay	0		0
Total	<u>\$ 120,012</u>	<u>\$ 200,511</u>	<u>\$ 193,933</u>
Total Positions	10	10	10

Funding by Source			
General	\$ <u>120,012</u>	\$ <u>200,511</u>	\$ <u>193,933</u>
Total	<u>\$ 120,012</u>	<u>\$ 200,511</u>	<u>\$ 193,933</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 2021 recommended operation and maintenance budget reflects a decrease of \$7,978 or (24.3)%, compared to the 2020 budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 85,224	\$ 128,200	\$ 128,200
7004 Retirement (PERS)	11,404	17,948	17,948
7005 Medicare	1,225	1,860	1,860
7006 Health Insurance	5,200	16,500	17,700
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	3,200	3,200	3,400
Total Personnel Services	\$ 106,253	\$ 167,708	\$ 169,108
7210 Travel & Training	\$ 165	\$ 5,400	\$ 1,000
7320 Communications/Postage	2,696	4,100	3,000
7330 Rents and Leases		0	
7340 Professional Services	160	6,000	5,500
7350 Maintenance of Equipment & Facility	518	1,500	1,000
7360 Insurance & Bonding	183	303	325
7370 Printing, Photocopy, Advertising	2,116	3,000	3,000
7390 Misc. Contractual Service	7,454	10,900	10,000
7410 Office Supplies	299	600	300
7420 Operating Materials	168	800	500
7440 Small Tools/Minor Equipment		200	200
Total Operation & Maintenance	\$ 13,759	\$ 32,803	\$ 24,825
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 120,012	\$ 200,511	\$ 193,933

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
001-570-702

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 9,521	\$ 9,530	\$ 9,550
Operation and Maintenance	3,811	5,400	3,900
Capital Outlay	0		0
Total	<u>\$ 13,332</u>	<u>\$ 14,930</u>	<u>\$ 13,450</u>
Total Positions	1	1	1

Funding by Source			
General	\$ 13,332	\$ 14,930	\$ 13,450
Total	<u>\$ 13,332</u>	<u>\$ 14,930</u>	<u>\$ 13,450</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 2021 recommended operation and maintenance budget reflects a decrease of \$1,500.00 or (28)%, compared to the 2020 budget.

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

Line Description	2019 Actual	2020 Budget	2021 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	170	170	190
Total Personnel Services	\$ 9,521	\$ 9,530	\$ 9,550
7210 Travel & Training	\$ 2,082	\$ 2,000	\$ 1,000
7320 Communications/Postage	977	1800	1500
7330 Rents and Leases		0	
7340 Professional Services		100	100
7370 Printing, Photocopy, Advertising		300	300
7390 Misc. Contractual Service	657	400	400
7410 Office Supplies		200	100
7420 Operating Materials	95	600	500
7440 Small Tools/Minor Equipment		0	
Total Operation & Maintenance	\$ 3,811	\$ 5,400	\$ 3,900
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 13,332	\$ 14,930	\$ 13,450

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
001-570-703

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	69,047	86,500	105,500
Capital Outlay	0	0	0
Total	<u>\$ 69,047</u>	<u>\$ 86,500</u>	<u>\$ 105,500</u>
Total Positions	0	0	0

Funding by Source			
General	<u>\$ 69,047</u>	<u>\$ 86,500</u>	<u>\$ 105,500</u>
Total	<u>\$ 69,047</u>	<u>\$ 86,500</u>	<u>\$ 105,500</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 including the Kent Central Gateway Parking Deck. This cost center includes, but is not limited to: funds for a downtown festival, maintenance of the City's website, gas, the required sharing of bed tax paid to Destination Kent, and funds for unexpected requests that come before Council.

Program Comments:

The 2021 recommended operation and maintenance budget of \$105,500 reflects an increase of 21.97% compared to the 2020 budget. For 2021 as the COVID pandemic is still a significant concern, we are unsure at this point how many community activities will take place. So, for now we will reduce the budget in the Misc. Contract Services from \$38,000 in 2020 to \$28,000 in 2021. However, we have to increase our Rents & Leases by \$35,000 to assist the Kent Central Gateway Parking Deck in our portion of the 2020 losses due to the pandemic. All these expenditures will be reviewed later in 2021.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7280 Vehicle Fuel	\$	\$ 500	\$ 500
7330 Rents & Leases			35,000
7390 Misc. Contractual Service	27,502	38,000	28,000
7420 Operating Materials			
7780 Bed Tax Shared	41,545	48,000	42,000
Total Operation & I	\$ 69,047	\$ 86,500	\$ 105,500
7630 Equipment Items >	\$ 0	\$ 0	\$ 0
Total Capital Outla	\$ 0	\$ 0	\$ 0
Total	\$ 69,047	\$ 86,500	\$ 105,500

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
001-570-704

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 310,550	\$ 327,241	\$ 335,120
Operation and Maintenance	55,863	63,623	59,175
Capital Outlay	0	0	0
Total	<u>\$ 366,413</u>	<u>\$ 390,864</u>	<u>\$ 394,295</u>

Total Positions	2	2	2
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Funding by Source			
General	\$ <u>366,413</u>	\$ <u>390,864</u>	\$ <u>394,295</u>
Total	<u>\$ 366,413</u>	<u>\$ 390,864</u>	<u>\$ 394,295</u>

Program Description:

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

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease of approximately \$4,400 or (6.99)%, compared to the 2020 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
001-570-704-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 234,589	\$ 245,648	\$ 250,561
7004 Retirement (PERS)	31,562	34,931	35,121
7005 Medicare	3,399	3,562	3,638
7006 Health Insurance	31,200	33,000	35,400
7008 Overtime		300	300
7009 Unemployment & Workers' Comp	6,200	6,200	6,500
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 310,550	\$ 327,241	\$ 335,120
7210 Travel & Training	\$ 459	\$ 900	\$ 500
7320 Communications/Postage	5,525	8,000	8,000
7330 Rents & Lease	1,500		
7340 Professional Services	1,512	4,300	3,000
7350 Maintenance of Equipment & Facility	2,633	3,800	3,800
7360 Insurance & Bonding	416	423	425
7370 Printing, Photocopy, Advertising	1,186	1,700	1,700
7390 Misc. Contractual Service	41,624	42,500	40,200
7410 Office Supplies	826	1,000	750
7420 Operating Materials	182	500	400
7440 Small Tools/Minor Equipment		500	400
Total Operation & Maintenance	\$ 55,863	\$ 63,623	\$ 59,175
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 366,413	\$ 390,864	\$ 394,295

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

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 124,356	\$ 129,580	\$ 134,966
Operation and Maintenance	13,700	19,488	15,510
Capital Outlay			0
Total	<u>\$ 138,056</u>	<u>\$ 149,068</u>	<u>\$ 150,476</u>
Total Positions	1	1	1
Funding by Source			
General	\$ 75,952	\$ 84,278	\$ 116,725
Water	31,126	32,395	13,498
Sewer	30,978	32,395	12,147
Solid Waste			4,053
Storm			4,053
Total	<u>\$ 138,056</u>	<u>\$ 149,068</u>	<u>\$ 150,476</u>

Program Description:

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

Program Comments:

The 2021 recommended operation and maintenance budget reflects a 20% decrease change compared to 2020.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
001-570-705-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 92,612	\$ 95,776	\$ 99,133
7004 Retirement (PERS)	12,966	13,412	13,890
7005 Medicare	1,326	1,392	1,443
7006 Health Insurance	15,600	16,500	17,700
7009 Unemployment & Workers' Comp	1,852	2,500	2,800
Total Personnel Services	\$ 124,356	\$ 129,580	\$ 134,966
7210 Travel & Training	\$ 482	\$ 1,300	\$ 700
7320 Communications/Postage	30	800	500
7340 Professional Services	9,080	10,875	9,725
7350 Maint of Equip & Facility	1,907	2,000	1,500
7360 Insurance & Bonding	183	303	325
7370 Printing, Photocopy, Advertising	641	100	100
7390 Misc. Contractual Service	1,210	3,200	2,050
7410 Office Supplies	167	200	200
7420 Operating Materials	0	410	210
7440 Small Tools/Minor Equipment	0	300	200
Total Operation & Maintenance	\$ 13,700	\$ 19,488	\$ 15,510
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 138,056	\$ 149,068	\$ 150,476



Department:
General Government

Division: Human Resources
Fund: General et al

Account No:
001-570-705-

Line Description	75% General	10% Water	9% Sewer	3% Solid Waste	3% Storm	2021 Total
7001 Employee - Regular Salaries	\$ 74,350	\$ 9,913	\$ 8,922	\$ 2,974	\$ 2,974	\$ 99,133
7004 Retirement (PERS)	10,410	1,390	1,250	420	420	13,890
7005 Medicare	1,080	145	130	44	44	1,443
7006 Health Insurance	13,275	1,770	1,593	531	531	17,700
7009 Unemployment & Workers' Comp	2,100	280	252	84	84	2,800
Total Personnel Services	\$ 101,215	\$ 13,498	\$ 12,147	4,053	4,053	\$ 134,966
7210 Travel & Training	\$ 700	\$	\$	\$	\$	700
7320 Communications/Postage	500					500
7340 Professional Services	9,725					9,725
7350 Maint of Equip & Facility	1,500					1,500
7360 Insurance & Bonding	325					325
7370 Printing, Photocopy, Advertising	100					100
7390 Misc. Contractual Service	2,050					2,050
7410 Office Supplies	200					200
7420 Operating Materials	210					210
7440 Small Tools/Minor Equipment	200					200
Total Operation & Maintenance	\$ 15,510	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,510
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0	0	0	0
Total	\$ 116,725	\$ 13,498	\$ 12,147	\$ 4,053	\$ 4,053	\$ 150,476

General Government

Division:
Civil Service

Fund:
General

Account No:
001-570-706

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 22,040	\$ 32,425	\$ 32,445
Operation and Maintenance	16,225	48,953	26,325
Capital Outlay	0		0
Total	<u>\$ 38,265</u>	<u>\$ 81,378</u>	<u>\$ 58,770</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
General	\$ 38,265	\$ 81,378	\$ 58,770
Total	<u>\$ 38,265</u>	<u>\$ 81,378</u>	<u>\$ 58,770</u>

Program Description:

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

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease of \$22,628, or 46.2% as compared to the 2020 budget.

Professional Service line item, which is used for testing and assessment centers, was decreased as all promotional centers (our largest expense) were completed this calendar year.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 18,653	\$ 27,648	\$ 27,648
7004 Retirement (PERS)	2,611	3,871	3,871
7005 Medicare	271	401	401
7006 Health Insurance		0	0
7005 Overtime		0	0
7009 Unemployment & Workers' Comp	505	505	525
Total Personnel Services	\$ 22,040	\$ 32,425	\$ 32,445
7210 Travel & Training	\$	\$ 100	\$ 0
7320 Communications/Postage	1,172	2,000	2,000
7330 Rents and Leases			
7340 Professional Services	10,754	35,300	17,650
7350 Maintenance of Equipment & Facility	263	1,000	1,000
7360 Insurance & Bonding	183	303	325
7370 Printing, Photocopy, Advertising	1,199	5,200	2,500
7390 Misc. Contractual Service	558	550	550
7410 Office Supplies		500	200
7420 Operating Materials	2,096	2,500	2,000
7440 Small Tools/Minor Equipment		1,500	100
Total Operation & Maintenance	\$ 16,225	\$ 48,953	\$ 26,325
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 38,265	\$ 81,378	\$ 58,770

Department:
General Government

Division:
Law

Fund:
General

Account No:
001-570-707

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 289,741	\$ 333,967	\$ 336,467
Operation and Maintenance	50,544	118,895	98,905
Capital Outlay	0	0	0
Total	<u>\$ 340,285</u>	<u>\$ 452,862</u>	<u>\$ 435,372</u>
Total Positions	4	4	4
<hr/>			
Funding by Source			
General	\$ 340,285	\$ 452,862	\$ 435,372
Total	<u>\$ 340,285</u>	<u>\$ 452,862</u>	<u>\$ 435,372</u>
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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 2021 recommended operation and maintenance budget reflects a 17% decrease as compared to the 2020 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-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 218,574	\$ 254,800	\$ 254,800
7004 Retirement (PERS)	30,340	35,672	35,672
7005 Medicare	3,127	3,695	3,695
7006 Health Insurance	31,200	33,000	35,400
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	6,500	6,800	6,900
Total Personnel Services	\$ 289,741	\$ 333,967	\$ 336,467
7210 Travel & Training	\$ 794	\$ 950	\$ 950
7320 Communications/Postage	2,347	3,200	3,200
7340 Professional Services	31,998	100,000	80,000
7350 Maintenance of Equipment & Facility	737	780	780
7360 Insurance & Bonding	367	665	675
7370 Printing, Photocopy, Advertising	1,062	100	100
7390 Misc. Contractual Service	9,596	10,000	10,000
7410 Office Supplies	1,055	1,000	1,000
7420 Operating Materials	2,588	2,000	2,000
7440 Small Tools/Minor Equipment	0	200	200
Total Operation & Maintenance	\$ 50,544	\$ 118,895	\$ 98,905
7620 Buildings	\$ 0	\$ 0	\$ 0
7630 Equipment Items > \$2,500	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 340,285	\$ 452,862	\$ 435,372

Department:
General Government

Division:
Finance Administration

Fund:
General et al

Account No:
001-570-708

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 671,577	\$ 871,244	\$ 962,424
Operation and Maintenance	237,742	288,344	283,100
Capital Outlay	0		0
Total	<u>\$ 909,319</u>	<u>\$ 1,159,588</u>	<u>\$ 1,245,524</u>
Total Positions	9	9	9

Funding by Source			
General	\$ 273,023	\$ 364,996	\$ 608,976
Income Tax	166,221	216,911	135,446
Water	187,122	243,797	172,324
Sewer	183,714	241,298	160,246
Utility Billing	99,239	92,586	92,500
Solid Waste			38,116
Storm			37,916
Capital Projects			0
Total	<u>\$ 909,319</u>	<u>\$ 1,159,588</u>	<u>\$ 1,245,524</u>

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 2021 recommended operation and maintenance budget reflects a decrease of 1.9%, or approximately \$5,400, as compared to the 2020 budget.

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
001-570-708-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 482,386	\$ 629,404	\$ 708,142
7004 Retirement (PERS)	66,488	85,376	99,930
7005 Medicare	5,834	9,288	10,352
7006 Health Insurance	98,799	127,876	123,900
7008 Overtime	1,935	5,200	5,500
7009 Unemployment & Workers' Comp	12,535	10,500	11,000
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 671,577	\$ 871,244	\$ 962,424
7210 Travel & Training	\$ 1,038	\$ 4,100	\$ 3,000
7320 Communications/Postage	51,379	67,600	68,100
7330 Rents & Leases	8,107	9,700	9,800
7340 Professional Services	17,985	23,000	21,500
7350 Maintenance of Equipment & Facility	4,182	7,100	5,600
7360 Insurance & Bonding	3,849	4,244	4,500
7370 Printing, Photocopy, Advertising	5,539	7,500	7,500
7390 Misc. Contractual Service	135,802	145,000	144,800
7410 Office Supplies	2,494	4,000	3,800
7420 Operating Materials	4,889	7,600	6,000
7440 Small Tools/Minor Equipment	2,478	3,500	3,500
7520 Liability	0	5,000	5,000
7790 Over/Under			0
Total Operation & Maintenance	\$ 237,742	\$ 288,344	\$ 283,100
7620 Building	\$	\$	\$
7630 Equipment Items > \$2,500			
Fin. System Upgrade/Bus. Analytics			
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 909,319	\$ 1,159,588	\$ 1,245,524

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

Line Description	49% General	14% Inc.Tax	15% Water	Page 1 Subtotal
7001 Employee - Regular Salaries	\$ 346,989	\$ 99,140	\$ 106,221	\$ 552,350
7004 Retirement (PERS)	48,960	13,990	14,990	77,940
7005 Medicare	5,071	1,450	1,553	8,074
7006 Health Insurance	60,711	17,346	18,585	96,642
7008 Overtime	2,695	770	825	4,290
7009 Unemployment & Workers' Comp	2,750	2,750	2,750	8,250
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 470,776	\$ 135,446	\$ 144,924	\$ 751,146
7210 Travel & Training	\$ 2,800	\$	\$	\$ 2,800
7320 Communications/Postage	17,500		4,800	22,300
7330 Rents & Leases	1,000		8,000	9,000
7340 Professional Services	19,500			19,500
7350 Maintenance of Equipment & Facility	3,100			3,100
7360 Insurance & Bonding	3,700		200	3,900
7370 Printing, Photocopy, Advertising	2,700			2,700
7390 Misc. Contractual Service	80,000		14,400	94,400
7410 Office Supplies	1,900			1,900
7420 Operating Materials	4,000			4,000
7440 Small Tools/Minor Equipment	2,000			2,000
7520 Liability				0
7790 Over/Under				0
Total Operation & Maintenance	\$ 138,200	\$ 0	\$ 27,400	\$ 165,600
7620 Buildings	\$	\$	\$	\$ 0
7630 Equipment Items > \$2,500				0
Fin. System Upgrade/Bus. Analytics				0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 608,976	\$ 135,446	\$ 172,324	\$ 916,746

General Government	Division: Financial Administration				Account No: 001-570-708-	
	Line Description	14% Sewer	4% Solid Waste	4% Storm	Utility Billing	2021 Total
7001 Employee - Regular Salaries	\$ 99,140	\$ 28,326	\$ 28,326	\$	\$	708,142
7004 Retirement (PERS)	13,990	4,000	4,000			99,930
7005 Medicare	1,450	414	414			10,352
7006 Health Insurance	17,346	4,956	4,956			123,900
7008 Overtime	770	220	220			5,500
7009 Unemployment & Workers' Comp	2,750					11,000
7250 Auto Allowance						3,600
Total Personnel Services	\$ 135,446	\$ 37,916	\$ 37,916	\$ 0	\$	962,424
7210 Travel & Training	\$	\$	\$	\$ 200	\$	3,000
7320 Communications/Postage	4,800			41,000		68,100
7330 Rents & Leases	400			400		9,800
7340 Professional Services				2,000		21,500
7350 Maintenance of Equipment & Facility				2,500		5,600
7360 Insurance & Bonding	200	200		200		4,500
7370 Printing, Photocopy, Advertising				4,800		7,500
7390 Misc. Contractual Service	14,400			36,000		144,800
7410 Office Supplies				1,900		3,800
7420 Operating Materials				2,000		6,000
7440 Small Tools/Minor Equipment				1,500		3,500
7520 Liability	5,000					5,000
7790 Over/Under						0
Total Operation & Maintenance	\$ 24,800	\$ 200	\$ 0	\$ 92,500	\$	283,100
7620 Building				\$		0
7630 Equipment Items > \$500	\$	\$		0	\$	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$	0
Total	\$ 160,246	\$ 38,116	\$ 37,916	\$ 92,500	\$	1,245,524

Department:
General Government

Division:
Income Tax Admin.

Fund:
Income Tax

Account No:
116-570-709

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 85,442	\$ 91,480	\$ 0
Operation and Maintenance	439,948	542,233	491,850
Capital Outlay	0	0	0
Total	<u>\$ 525,390</u>	<u>\$ 633,713</u>	<u>\$ 491,850</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
Income Tax	\$ 525,390	\$ 633,713	\$ 491,850
Total	<u>\$ 525,390</u>	<u>\$ 633,713</u>	<u>\$ 491,850</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 2021 recommended Operation and Maintenance budget reflects a net decrease of approximately \$50,000.00, or (9.29)% overall as compared to the 2020 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. See Finance Administration for the Personnel Services portion of the Income Tax Admin section.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 58,232	\$ 62,072	\$ 0
7004 Retirement (PERS)	8,310	8,887	0
7005 Medicare	795	921	0
7006 Health Insurance	15,600	16,500	0
7008 Overtime	1,125	1,400	0
7009 Unemployment & Workers' Comp	1,380	1,700	0
Total Personnel Services	\$ 85,442	\$ 91,480	\$ 0
7210 Travel & Training	\$ 0	\$ 200	\$ 200
7320 Communications/Postage	3,069	5,000	5,000
7330 Rents & Leases	0	0	0
7340 Professional Services	135	300	300
7350 Maintenance of Equipment & Facility	0	0	0
7360 Insurance & Bonding		133	150
7370 Printing, Photocopy, Advertising	0	0	0
7390 Misc. Contractual Service	436,228	530,000	480,000
7410 Office Supplies	0	0	0
7420 Operating Materials	129	600	400
7440 Small Tools/Minor Equipment	387	1,000	800
7710 Refunds	0	0	0
7720 Reimbursements	0	5,000	5,000*
7790 Over / Under			
Total Operation & Maintenance	\$ 439,948	\$ 542,233	\$ 491,850
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 525,390	\$ 633,713	\$ 491,850

* Field Local School- Land O Lakes

Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
001-570-710

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 404,820	\$ 438,131	\$ 446,508
Operation and Maintenance	509,653	703,352	550,300
Capital Outlay	0	40000	10,000
Total	<u>\$ 914,473</u>	<u>\$ 1,181,483</u>	<u>\$ 1,006,808</u>
Total Positions	3	4	4

Funding by Source			
General	\$ 430,220	\$ 577,035	\$ 579,860
Water	86,572	96,128	66,842
Sewer	86,572	96,128	66,842
Solid Waste	213,735	257,918	200,039
Storm	97,374	129,274	83,225
Capital Project	0	25,000	10,000
Total	<u>\$ 914,473</u>	<u>\$ 1,181,483</u>	<u>\$ 1,006,808</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 2021 operation and maintenance budget reflects a decrease of \$153,052, or (21.76)% as compared to the 2020 budget. The major reason for this decrease is that the electric costs for the Police Station were moved from being paid from Service Admin. to the Police Department.

Department:
General Government

Division:
Service Administration

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 286,684	\$ 306,800	\$ 311,406
7004 Retirement (PERS)	40,126	43,857	44,448
7005 Medicare	4,125	4,474	4,604
7006 Health Insurance	60,776	66,000	70,800
7008 Overtime	2,109	6,000	4,000
7009 Unemployment & Workers' Comp	7,400	7,400	7,650
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 404,820	\$ 438,131	\$ 446,508
7210 Travel & Training	\$ 68	\$ 1,750	\$ 750
7310 Utilities	126,113	146,380	70,000
7320 Communications/Postage	1,615	3,200	3,000
7330 Rents & Leases	0	0	0
7340 Professional Services	5,710	25,000	23,000
7350 Maintenance of Equipment & Facility	7,133	28,000	24,000
7360 Insurance & Bonding	9,670	12,022	12,050
7370 Printing, Photocopy, Advertising	1,870	6,500	3,000
7390 Misc. Contractual Service	349,800	460,000	400,000
7410 Office Supplies	1,018	3,500	2,500
7420 Operating Materials	6,656	13,500	10,000
7440 Small Tools/Minor Equipment	0	3,500	2,000
Total Operation & Maintenance	\$ 509,653	\$ 703,352	\$ 550,300
7610 Lands	\$	\$	\$
7620 Buildings			
Service Adm Roof Repair		30,000	
7630 Equipment Items > \$2,500			
Phone & Network(SS-17-01)			
City Wide Phone Network			
7640 Misc Roadway Lighting Equipment		10,000	10,000
7680 Contract			
Storm Water Rate Analysis			
Total Capital Outlay	\$ 0	\$ 40,000	\$ 10,000
Total	\$ 914,473	\$ 1,181,483	\$ 1,006,808

Department:	Division:	Fund:			Account No:		
General Government	Service Administration	General et al			001-570-710-		
		55%	15%	15%	5%		
		001	201	202	Solid	Page A	
Line Description		General	Water	Sewer	Waste	Subtotal	
7001 Employee - Regular Salaries	\$	171,272	\$ 46,711	\$ 46,711	\$ 15,571	\$ 280,265	
7004 Retirement (PERS)		24,441	6,670	6,670	2,223	40,004	
7005 Medicare		2,532	691	691	230	4,144	
7006 Health Insurance		38,940	10,620	10,620	3,540	63,720	
7008 Overtime		2,200	600	600	200	3,600	
7009 Unemployment & Workers' Comp		1,450	1,550	1,550	1,550	6,100	
7250 Auto Allowance		3,600	0	0	0	3,600	
Total Personnel Services	\$	244,435	\$ 66,842	\$ 66,842	\$ 23,314	\$ 401,433	
7210 Travel & Training	\$	750	\$	\$	\$	750	
7310 Utilities		70,000				70,000	
7320 Communications/Postage		2,000			1,000	3,000	
7330 Rents & Leases						0	
7340 Professional Services		20,000				20,000	
7350 Maintenance of Equipment & Facility		24,000				24,000	
7360 Insurance & Bonding		6,475			425	6,900	
7370 Printing, Photocopy, Advertising		2,800			200	3,000	
7390 Misc. Contractual Service		195,000			175,000	370,000	
7410 Office Supplies		2,500				2,500	
7420 Operating Materials		9,900			100	10,000	
7440 Small Tools/Minor Equipment		2,000				2,000	
Total Operation & Maintenance	\$	335,425	\$ 0	\$ 0	\$ 176,725	\$ 512,150	
		Use 2-26B for Fund 301					
7610 Lands	\$		\$	\$	\$	0	
7620 Buildings						0	
Service Admin Roof Repair						0	
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	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$	579,860	\$ 66,842	\$ 66,842	\$ 200,039	\$ 913,583	

Department:	Division:	Fund:	Account No:	
General Government	Service Administration	General et al	001-570-710-	
Line Description	Page A Subtotal	10% Storm Water	Fund 301 Capital Projects	2021 Total
7001 Employee - Regular Salaries	\$ 280,265	\$ 31,141	\$ 0	\$ 311,406
7004 Retirement (PERS)	40,004	4,444		44,448
7005 Medicare	4,144	460		4,604
7006 Health Insurance	63,720	7,080		70,800
7008 Overtime	3,600	400		4,000
7009 Unemployment & Workers' Comp	6,100	1,550		7,650
7250 Auto Allowance	3,600	0		3,600
Total Personnel Services	\$ 401,433	\$ 45,075	\$ 0	\$ 446,508
7210 Travel & Training	\$ 750	\$	\$	750
7310 Utilities	70,000			70,000
7320 Communications/Postage	3,000			3,000
7330 Rents & Leases	0			0
7340 Professional Services	20,000	3,000		23,000
7350 Maintenance of Equipment & Facility	24,000			24,000
7360 Insurance & Bonding	6,900	5,150		12,050
7370 Printing, Photocopy, Advertising	3,000			3,000
7390 Misc. Contractual Service	370,000	30,000		400,000
7410 Office Supplies	2,500			2,500
7420 Operating Materials	10,000			10,000
7440 Small Tools/Minor Equipment	2,000			2,000
Total Operation & Maintenance	\$ 512,150	\$ 38,150	\$ 0	\$ 550,300
7610 Lands	\$	\$	\$	0
7620 Buildings				0
Service Admin Roof Repair				0
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	\$ 0	\$ 0	\$ 10,000	\$ 10,000
Total	\$ 913,583	\$ 83,225	\$ 10,000	\$ 1,006,808

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
001-570-711

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 879,842	\$ 963,760	\$ 955,659
Operation and Maintenance	160,640	172,042	133,800
Capital Outlay	0	0	40,000
Total	<u>\$ 1,040,482</u>	<u>\$ 1,135,802</u>	<u>\$ 1,129,459</u>
Total Positions	7.6	6.6	7

Funding by Source			
General	\$ 339,455	\$ 339,382	\$ 171,366
Water	239,913	258,190	222,131
Sewer	230,560	273,140	174,350
Storm	230,554	265,090	169,350
Capital	0	0	392,262
Total	<u>\$ 1,040,482</u>	<u>\$ 1,135,802</u>	<u>\$ 1,129,459</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 2021 recommended operation and maintenance budget reflects a decrease of \$38,242.00 or (22.23)% compared to the 2020 budget.

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
001-570-711-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 607,909	\$ 669,728	\$ 679,777
7004 Retirement (PERS)	91,119	101,048	101,471
7005 Medicare	9,335	10,484	10,511
7006 Health Insurance	109,200	115,500	123,900
7008 Overtime	46,679	45,000	25,000
7009 Unemployment & Workers' Comp	15,600	22,000	15,000
Total Personnel Services	\$ 879,842	\$ 963,760	\$ 955,659
7210 Travel & Training	\$ 3,218	\$ 3,800	\$ 3,800
7280 Vehicle Fuel	1,837	2,000	2,000
7320 Communications/Postage	6,492	8,500	8,000
7330 Rents & Leases	0	0	0
7340 Professional Services	126,714	115,000	93,000
7350 Maintenance of Equipment & Facility	3,259	4,100	3,800
7360 Insurance & Bonding	2,876	3,342	3,350
7370 Printing, Photocopy, Advertising	2,549	3,500	3,000
7390 Misc. Contractual Service	9,107	22,000	9,050
7410 Office Supplies	609	1,100	800
7420 Operating Materials	1,947	3,100	3,000
7440 Small Tools/Minor Equipment	2,032	5,600	4,000
Total Operation & Maintenance	\$ 160,640	\$ 172,042	\$ 133,800
7630 Equipment Items > \$2,500	\$	\$ 0	\$
Inspection Veh Replacement			40,000
Color Plotter replacement			
Total Capital Outlay	\$ 0	\$ 0	\$ 40,000
Total	\$ 1,040,482	\$ 1,135,802	\$ 1,129,459



Department:	Division:	Fund:					Account No:
General Government	Engineering	General et al					001-570-711-
Line Description	10% General	20% Water	15% Sewer	15% Storm Water	40% Capital	2021 Total	
7001 Employee - Regular Salaries	\$ 67,978	\$ 135,955	\$ 101,967	\$ 101,967	\$ 271,910	\$ 679,777	
7004 Retirement (PERS)	10,147	20,294	15,221	15,221	40,588	101,471	
7005 Medicare	1,051	2,102	1,577	1,577	4,204	10,511	
7006 Health Insurance	12,390	24,780	18,585	18,585	49,560	123,900	
7008 Overtime	2,500	5,000	3,750	3,750	10,000	25,000	
7009 Unemployment/Workers' Comp	1,500	3,000	2,250	2,250	6,000	15,000	
Total Personnel Services	\$ 95,566	\$ 191,131	\$ 143,350	\$ 143,350	\$ 382,262	\$ 955,659	
7210 Travel & Training	\$ 3,800	\$	\$	\$	\$	3,800	
7280 Vehicle Fuel	2,000					2,000	
7320 Communications/Postage	8,000					8,000	
7330 Rents & Leases						0	
7340 Professional Services	35,000	21,000	21,000	16,000		93,000	
7350 Maint.of Equipment & Facility	3,800					3,800	
7360 Insurance & Bonding	3,350					3,350	
7370 Printing, Photocopy, Advertising	3,000					3,000	
7390 Misc. Contractual Service	9,050					9,050	
7410 Office Supplies	800					800	
7420 Operating Materials	3,000					3,000	
7440 Small Tools/Minor Equipment	4,000					4,000	
Total Operation & Maintenance	\$ 75,800	\$ 21,000	\$ 21,000	\$ 16,000	\$ 0	\$ 133,800	
Fund 301							
7630 Equipment Items > \$2,500	\$	\$	\$	\$	\$	0	
Inspection Vehicle replacement		10,000	10,000	10,000	10,000	40,000	
Color Plotter Replacement						0	
Total Capital Outlay	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000	
Total	\$ 171,366	\$ 222,131	\$ 174,350	\$ 169,350	\$ 392,262	\$ 1,129,459	

Department:
General Government

Division:
Adjunct Facilities

Fund:
General

Account No:
001-570-712

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	915	22,692	0
Capital Outlay			0
Total	<u>\$ 915</u>	<u>\$ 22,692</u>	<u>\$ 0</u>
<hr/>			
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 915	\$ 22,692	\$ 0
Total	<u>\$ 915</u>	<u>\$ 22,692</u>	<u>\$ 0</u>
<hr/>			

Program Description:

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

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease of \$22,692 or (100)% as compared to the 2020 budget.

The 2020 budget related to the maintenance costs associated with the one rental that was owned by the City. The City no longer owns that property.

Department: General Government	Division: Adjunct Facilities	Fund: General	Account No: 001-570-712
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7310 Utilities	\$ 915	\$ 22,692	\$ 0
7340 Professional Services			
7350 Maintenance of Equipment & Facilities			
7390 Misc. Contractual Service			
7490 Mileage (Property Taxes)			
7710 Refunds			
<u>Total Operation & Maintenance</u>	<u>\$ 915</u>	<u>\$ 22,692</u>	<u>\$ 0</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>\$ 915</u>	<u>\$ 22,692</u>	<u>\$ 0</u>



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2019 Actual	2020 Budget	2021 Recommend
Judgments & Moral Claims	\$ 6,546	\$ 10,000	\$ 10,000
Elections	2,540	25,000	25,000
County Auditor & Treasurer Fees	31,920	40,000	40,000
Delinquent Land Advertising	12	250	250
Independent Auditor	54,949	61,000	56,000
Standing Rock Cemetery	207,593	215,000	217,000
Property Taxes	7,230	25,000	25,000
Workers' Compensation	13,446	9,000	9,000
Long Distance City (minus utility/parks and rec)	1,256	5,000	5,000
Total	\$ 325,492	\$ 390,250	\$ 387,250

Department:
General Government

Division:
New City Hall Facility

Fund:
General

Account No:
001-570-727
/Fund 301

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance			
Capital Outlay	80,723	7,531,000	-
Total	<u>\$ 0</u>	<u>\$ 7,531,000</u>	<u>\$ 0</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Capital Projects	\$ 80,723	\$ 7,531,000	\$ 0
Total	<u>\$ 80,723</u>	<u>\$ 7,531,000</u>	<u>\$ 0</u>

Program Description:

In 2015, the City of Kent sold its properties that housed City Administrative Offices on the corner of Depeyster and Summit Streets. This budget cost center has been created to account for the use of proceeds from that sale to pay for relocation of affected offices to temporary locations, required work at the temporary locations to facilitate occupancy/operations, and expenses related to the evaluation and development of solutions for a New City Hall Facility for various City offices/functions.

Program Comments:

The 2021 recommended operation and maintenance budget reflects a zero balance because the 2020 budget will be reappropriated in 2021 when construction is scheduled to begin.

Department: General Government Division: New City Hall Facility Fund: General/Capital Account No: 001/301-570-727

Line Description	2019 Actual	2020 Budget	2021 Recommend
7210 Travel & Training	\$	\$	\$
7250 Auto Allowance			
7320 Communications/Postage			
7340 Professional Services			
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising			
7390 Misc. Contractual Service			
7410 Office Supplies			
7420 Operating Materials			
7440 Small Tools/Minor Equipment			
Total Operation & Maintenance	\$ 0	\$ 0	\$ 0
			Fund 301
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
7680 Contract			
New Admin. Building	80,723	7,531,000	0
Total Capital Outlay	\$ 80,723	\$ 7,531,000	\$ 0
Total	\$ 80,723	\$ 7,531,000	\$ 0

Department:
General Government

Division:
Information Technology

Fund:
General et al

Account No:
001-570-728

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 115,585	\$ 122,566	\$ 127,356
Operation and Maintenance	167,314	287,590	290,420
Capital Outlay	59,213	131,000	5,000
Total	<u>\$ 342,112</u>	<u>\$ 541,156</u>	<u>\$ 422,776</u>

Total Positions	1	1	1
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Funding by Source			
General	\$ 204,393	\$ 313,452	\$ 322,090
Water	39,253	48,352	44,707
Sewer	39,253	48,352	43,451
Solid Waste			3,764
Storm			3,764
Capital Project	59,213	131,000	5,000
Total	<u>\$ 342,112</u>	<u>\$ 541,156</u>	<u>\$ 422,776</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 2021 recommended operation and maintenance budget reflects an increase of \$2,830 or 1%, as compared to the 2020 budget. The IT budget now includes the expenses of an intern who will help with the City website and other tasks as appropriate.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 85,349	\$ 90,176	\$ 93,334
7004 Retirement (PERS)	11,949	12,766	13,067
7005 Medicare	1,205	1,324	1,355
7006 Health Insurance	15,600	16,500	17,700
7009 Unemployment & Workers' Comp	1,482	1,800	1,900
7250 Auto Allowance		0	0
Total Personnel Services	\$ 115,585	\$ 122,566	\$ 127,356

7210 Travel & Training	\$ 0	\$ 1,800	\$ 1,500
7320 Communications/Postage	482	500	1,400
7340 Professional Services	143,068	203,240	212,720
7350 Maintenance of Equipment & Facilities	1,521	29,000	22,000
7360 Insurance & Bonding	4,882	8,550	16,000
7370 Printing, Photocopy, Advertising	25	300	300
7390 Misc. Contractual Service	7,823	18,200	15,000
7410 Office Supplies	0	500	500
7420 Operating Materials	9,513	15,000	12,000
7440 Small Tools/Minor Equipment	0	10,500	9,000
Total Operation & Maintenance	\$ 167,314	\$ 287,590	\$ 290,420

			Fund 301
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
7680 Contract			0
Virtualization Software Licensing		5,000	0
IT System Build Out			
Antivirus System Replacement	11,173		0
Website	48,040		0
Windows 10 Upgrades		126,000	0
Backup Firewall			5,000
Fire Supression for PD Server Room			0
Time and Attendance System			0
Total Capital Outlay	\$ 59,213	\$ 131,000	\$ 5,000
Total	\$ 342,112	\$ 541,156	\$ 422,776

Department:	Division:	Fund:					Account No:
General Government	Information Technology	General et al					001-570-728-
Line Description	75% General	10% Water	9% Sewer	3% Solid Waste	3% Storm	2021 Total	
7001 Employee - Regular Salaries	\$ 70,000	\$ 9,334	\$ 8,400	\$ 2,800	\$ 2,800	\$ 93,334	
7004 Retirement (PERS)	9,800	1,307	1,176	392	392	13,067	
7005 Medicare	1,015	136	122	41	41	1,355	
7006 Health Insurance	13,275	1,770	1,593	531	531	17,700	
7009 Unemployment & Workers' Comp	1,300	300	300			1,900	
						0	
Total Personnel Services	\$ 95,390	\$ 12,847	\$ 11,591	\$ 3,764	\$ 3,764	\$ 127,356	
7210 Travel & Training	\$ 1,500					\$ 1,500	
7320 Communications/Postage	1,400					1,400	
7340 Professional Services	156,000	28,360	28,360			212,720	
7350 Maint of Equip & Facility	22,000					22,000	
7360 Insurance & Bonding	9,000	3,500	3,500			16,000	
7370 Printing, Photocopy, Advertising	300					300	
7390 Misc. Contractual Service	15,000					15,000	
7410 Office Supplies	500					500	
7420 Operating Materials	12,000					12,000	
7440 Small Tools/Minor Equipment	9,000					9,000	
Total Operation & Maintenance	\$ 226,700	\$ 31,860	\$ 31,860	\$ 0	\$ 0	\$ 290,420	
	FUND 301						
7630 Equipment Items > \$2,500	\$	\$ 0	\$ 0	\$ 0	\$ 0	0	
7680 Contract							
Virtualization Software Licensing						0	
Antivirus System Replacement						0	
Host Server for Virtual Server						0	
Windows 10 Upgrades						0	
Backup Firewall	5,000					5,000	
Fire Supression for PD Server Room						0	
Time and Attendance System						0	
Total Capital Outlay	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	
Total	\$ 327,090	\$ 44,707	\$ 43,451	\$ 3,764	\$ 3,764	\$ 422,776	



Public
Safety

FUNDING BY PROGRAM AREA	2021 RECOMMEND
PUBLIC SAFETY	
Public Safety	
Police Services	\$ 5,746,954
Records and Communications	1,387,570
Juvenile Services	605,358
Support Services	433,936
Trust Funds	17,000
Police Pension	120,000
Fire Services	5,372,908
Fire Capital	752,000
Fire - Community Services	301,536
Technical Rescue	37,703
Hazmat	12,959
Confined Space	14,520
Fire Pension	120,000
Wireless 9-1-1	-
Police Capital	408,570
	SUBTOTAL
	15,331,014
Capital-Police Facility	901,095
	TOTAL
	\$ 16,232,109

Department:
Public Safety

Division:
Police Service

Fund:
Income Tax Safety

Account No:
124-510-102

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 4,785,262	\$ 5,307,484	\$ 5,274,254
Operation and Maintenance	376,453	428,110	472,700
Capital Outlay	0	0	0
Total	<u>\$ 5,161,715</u>	<u>\$ 5,735,594</u>	<u>\$ 5,746,954</u>
Total Positions	41	41	41
<hr/>			
Funding by Source			
Income Tax Safety	\$ 5,161,715	\$ 5,735,594	\$ 5,746,954
Total	<u>\$ 5,161,715</u>	<u>\$ 5,735,594</u>	<u>\$ 5,746,954</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 2021 recommended operation and maintenance budget reflects an increase of \$31,190 and the Overtime budget has been reduced by \$110,000 for a net reduction of \$78,800 or (9)%, as compared to the 2020 budget. The operation and maintenance costs increased mainly due to the cost of electricity being charged to the Police Department vs being paid out of Service Admin. The Maintenance and Miscellaneous Contract lines are not areas we have the option to reduce as the new facility has HVAC system deficiencies that have proven to be costly and are not yet resolved. The janitorial services have been reduced from daily to fewer days per week but the contract is still a major expense for the department. The I.T. costs set up by the IT Manager are also an area in which we cannot control. Because of the rigid nature of those expenses, we have been forced to reduce our Overtime, training, and ammunition lines by the greatest percentages.

Department:
Public Safety

Fund:
Income Tax Safety

Account No:
124-510-102-

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 344,079	\$ 385,000	\$ 391,000
7002 Uniformed Police Salaries	2,803,425	2,979,896	3,024,600
7004 Retirement	539,909	634,400	610,392
7005 Medicare	49,295	54,288	54,312
7006 Health Insurance	606,675	660,000	708,000
7007 Uniform & Clothing Allowance	48,350	50,300	52,350
7008 Overtime	314,951	440,000	330,000
7009 Unemployment & Workers' Comp	74,978	100,000	100,000
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 4,785,262	\$ 5,307,484	\$ 5,274,254
7210 Travel & Training	\$ 18,297	\$ 22,000	\$ 25,000
7280 Vehicle Fuel	50,805	75,000	65,000
7310 Utilities	754	710	52,000
7320 Communications/Postage	37,855	50,000	40,000
7330 Rents & Leases	490	500	500
7340 Professional Services	24,032	30,000	28,400
7350 Maintenance of Equipment & Facilities	58,748	55,000	62,000
7360 Insurance & Bonding	55,324	59,900	59,900
7370 Printing, Photocopy, Advertising	3,595	6,000	4,000
7380 Criminal Apprehension		500	500
7390 Misc. Contractual Service	81,863	63,000	86,000
7410 Office Supplies	1,931	4,000	2,400
7420 Operating Materials	17,260	25,000	20,000
7440 Small Tools/Minor Equipment	7,200	11,000	10,000
7450 Ammunition	18,299	25,500	17,000
7999 COVID 19			
Total Operation & Maintenance	\$ 376,453	\$ 428,110	\$ 472,700
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 5,161,715	\$ 5,735,594	\$ 5,746,954

Department:
Public Safety

Division:
Police-Records and Communications

Fund:
Income Tax Safety

Account No:
124-510-103

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 1,055,592	\$ 1,245,106	\$ 1,261,070
Operation and Maintenance	103,778	162,100	126,500
Capital Outlay	0	0	0
Total	<u>\$ 1,159,370</u>	<u>\$ 1,407,206</u>	<u>\$ 1,387,570</u>
Total Positions	13	13	13
<hr/>			
Funding by Source			
Income Tax Safety	\$ 1,159,370	\$ 1,407,206	\$ 1,387,570
Total	<u>\$ 1,159,370</u>	<u>\$ 1,407,206</u>	<u>\$ 1,387,570</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 2021 recommended operation and maintenance budget for the Communications and Records division reflects a decrease of \$35,600 and the Overtime budget has been reduced by \$12,000 for a total reduction of \$47,420, or (21.96)% and (16)%, respectively, as compared to the 2020 budget. While the Professional Services line and Miscellaneous Contractual lines are increased due to tuition reimbursement for one of the dispatchers and the annual increase for the CAD/RMS/Mobile contract with Kent State University Police Services, we reduced other lines by making reductions in approved training and Overtime costs. This division is staffed so that Overtime paid will be less.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 655,715	\$ 791,960	\$ 803,840
7002 Uniformed Police Salaries	0	0	0
7004 Retirement (PERS)	102,008	121,375	121,360
7005 Medicare	10,199	12,571	12,570
7006 Health Insurance	185,900	214,500	230,100
7007 Uniform Allowance	8,700	8,700	8,700
7008 Overtime	73,070	75,000	63,000
7009 Unemployment & Workers' Comp	20,000	21,000	21,500
Total Personnel Services	\$ 1,055,592	\$ 1,245,106	\$ 1,261,070
7210 Travel & Training	\$ 2,611	\$ 7,500	\$ 4,000
7320 Communications/Postage	10,816	37,000	13,000
7330 Rents & Leases	7,200	12,400	12,400
7340 Professional Services	3,226	20,500	13,000
7350 Maintenance of Equipment & Facilities	5,274	12,000	6,000
7370 Printing, Photocopy, Advertising	1,438	2,500	2,000
7390 Misc. Contractual Service	70,656	65,000	73,000
7410 Office Supplies	1,495	3,000	1,500
7420 Operating Materials	590	700	600
7440 Small Tools/Minor Equipment	472	1,500	1,000
Total Operation & Maintenance	\$ 103,778	\$ 162,100	\$ 126,500
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 1,159,370	\$ 1,407,206	\$ 1,387,570

Department:
Public Safety

Division:
Police-Juvenile

Fund:
Income Tax Safety

Account No:
124-510-104

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 498,204	\$ 582,023	\$ 585,058
Operation and Maintenance	16,186	24,400	20,300
Capital Outlay	0	0	0
Total	<u>\$ 514,390</u>	<u>\$ 606,423</u>	<u>\$ 605,358</u>
Total Positions	4	4	4
<hr/>			
Funding by Source			
Income Tax Safety	\$ 514,390	\$ 606,423	\$ 605,358
Total	<u>\$ 514,390</u>	<u>\$ 606,423</u>	<u>\$ 605,358</u>

Program Description:

The juvenile services division operates as an investigative unit by investigating and processing follow up on cases in which a juvenile is involved as either a victim or an offender.

The juvenile bureau also serves as a counseling unit. In minor criminal cases, in-house counseling serves as an alternative to the referral of juvenile offenders to the juvenile court. Counseling is provided to juveniles with personal or family problems without carrying the stigma of police contact.

The third primary function of this division is to provide for community and Kent Public School relations and support. Examples are child safety presentations in the schools and the payment, support, training, and oversight of school crossing guards.

Program Comments:

The 2021 recommended operation and maintenance budget for the Juvenile division reflects a decrease of \$4,100 and the Overtime budget has been reduced by \$9,000 for a total reduction of \$13,100, or (16.80)% and (36)%, respectively, as compared to the 2020 budget. The only line in this division that was increased is due to having a new SRO whose training was not in the 2020 budget nor did the course occur because of COVID-19. This training will have to occur in spring of 2021 and will be reimbursed by the School District. Professional services will need to hold at the requested rate to pay our School Crossing Guards as Independent Contractors.

Department: Public Safety	Division: Police - Juvenile	Fund: Income Tax Safety	Account No: 124-510-104-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 48,843	\$ 56,800	\$ 58,504
7002 Uniformed Police Salaries	292,175	322,130	326,962
7004 Retirement	62,605	75,643	75,070
7005 Medicare	4,114	5,857	5,822
7006 Health Insurance	62,400	82,500	88,500
7007 Uniform Allowance	3,750	4,400	4,400
7008 Overtime	15,108	25,000	16,000
7009 Unemployment & Workers' Comp	9,209	9,693	9,800
Total Personnel Services	\$ 498,204	\$ 582,023	\$ 585,058
7210 Travel & Training	\$ 468	\$ 1,500	\$ 2,500
7280 Vehicle Fuel	291	600	500
7320 Communications/Postage		0	0
7340 Professional Services	14,977	21,000	16,000
7350 Maintenance of Equipment & Facilities	222	500	500
7390 Misc. Contractual Service	228	500	500
7420 Operating Materials		300	300
Total Operation & Maintenance	\$ 16,186	\$ 24,400	\$ 20,300
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 514,390	\$ 606,423	\$ 605,358

Department:
Public Safety

Division:
Police-Support Services

Fund:
Income Tax Safety

Account No:
124-510-105

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 323,493	\$ 349,806	\$ 356,936
Operation and Maintenance	49,203	76,500	77,000
Capital Outlay	0	0	0
Total	<u>\$ 372,696</u>	<u>\$ 426,306</u>	<u>\$ 433,936</u>
Total Positions	7	7	8

Funding by Source			
Income Tax Safety	\$ <u>372,696</u>	\$ <u>426,306</u>	\$ <u>433,936</u>
Total	<u>\$ 372,696</u>	<u>\$ 426,306</u>	<u>\$ 433,936</u>

Program Description:

Three primary areas of responsibility are performed in the Support Services cost center. Activities related to animal complaints, disturbances and protection are handled by the Compliance Officer for approximately forty percent of his assigned time. These activities include loose and stray animal concerns, humane treatment of animals, finding homes for abandoned animals, and follow-up efforts on barking, noise and dangerous animal issues.

The remainder of the Compliance Officer's duties relate to parking compliance and vehicle issues. Daily activities include regulation of parking in the areas in which established restrictions exist, as well as general patrol around the City for parking and vehicle violations. Junk vehicle notices and removals are also noted in this area.

The third primary area funded in this cost center is Jail Detention Officers. Detention personnel are regularly scheduled approximately 125 hours per week, during the hours that housing prisoners is most likely. Six officers are authorized for these duties and fill the hours on a rotating schedule. Some employee benefits are provided on a pro rata basis, while others are earned on an actual time accrued basis. Uniforms, training and other job related expenses are paid directly by the City on an as needed basis.

Program Comments:

The 2021 recommended operation and maintenance budget for the Support Services division reflects an increase of \$500 or .65%. Overtime budget has been reduced by \$13,000 or (56.5)%. The Overtime line in this smallest cost center of our Department was able to be reduced by tightening replacement staffing rules. The Miscellaneous Contractual line cannot be reduced due to contractual agreements and needs with the parking system enforcement services and other equipment in the jail, however the fees for the parking enforcement are less than the revenue generated by meter collections and the payment of citations.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 219,198	\$ 245,000	\$ 245,000
7002 Uniformed Police Salaries	0	0	0
7004 Retirement (PERS)	38,585	37,520	37,250
7005 Medicare	3,746	3,886	3,886
7006 Health Insurance	40,300	33,000	53,100
7007 Uniform Allowance	2,000	2,000	2,000
7008 Overtime	17,099	23,000	10,000
7009 Unemployment & Workers' Comp	2,565	5,400	5,700
Total Personnel Services	\$ 323,493	\$ 349,806	\$ 356,936
7210 Travel & Training	\$ 128	\$ 1,000	\$ 1,000
7280 Vehicle Fuel	1,994	3,000	2,500
7320 Communications/Postage		0	
7340 Professional Services	1,050	3,000	2,000
7350 Maintenance of Equipment & Facilitie	1,500	2,000	2,000
7370 Printing, Photocopy, Advertising	353	1,500	1,000
7390 Misc. Contractual Service	35,881	53,000	60,000
7420 Operating Materials	3,599	5,000	4,000
7440 Small Tools/Minor Equipment	1,590	1,000	1,000
7460 Prisoner Sustenance	3,108	7,000	3,500
Total Operation & Maintenance	\$ 49,203	\$ 76,500	\$ 77,000
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 372,696	\$ 426,306	\$ 433,936

Department: Public Safety	Division: Police-Trust Funds	Fund: Statutory Funds	Account No: 121-510-106 122- 123- 125-
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Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	3,981	20,000	17,000
Capital Outlay	0	0	0
Total	<u>\$ 3,981</u>	<u>\$ 20,000</u>	<u>\$ 17,000</u>
Total Positions	0	0	0

Funding by Source			
State and Federal Forfeits	\$ 0	\$ 0	\$ 0
Drug Law Enforcement	3,981	9,000	11,000
Enforcement and Education	0	11,000	6,000
Law Enforcement Trust	0		
Total	<u>\$ 3,981</u>	<u>\$ 20,000</u>	<u>\$ 17,000</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:

Funding in this area is a rough estimate of income with statutorily restricted purposes, so the budgeted amount has not been adjusted substantially. Funds requested for use for allowable expenditures are only used if a need arises. Typically only a small portion of the balance in these funds are appropriated each year to avoid depleting the fund and also to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary.

Department: Public Safety	Division: Police Trust Funds	Fund: Statutory Funds	Account No: 121-510-106- 122- 123- 125-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7340 Professional Services	\$	\$ 2,000	\$ 3,000
7350 Maintenance of Equipment & Facilities		2,000	0
7380 Criminal Apprehension			0
7390 Misc. Contractual Service			0
7420 Operating Materials		7,000	5,000
7440 Small Tools/Minor Equipment	3,981	9,000	9,000
Total Operation & Maintenance	\$ 3,981	\$ 20,000	\$ 17,000
7630 Equipment Items > \$2,500 Building Renovations	\$ 0	\$	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 3,981	\$ 20,000	\$ 17,000



Department:	Division:	Fund:			Account No:	
Public Safety	Police Trust Funds	Statutory Funds-	See Below	510-106-		
	121	122	123	125		
	State and	Drug	Enforcement	Law		Total
Line Description	Local	Law	and	Enforcement		Trust
	Forfeits	Enforcement	Education	Trust		Funds
7340 Professional Services	\$	\$	\$	3,000	\$	3,000
7350 Maintenance of Equipment & Facilities						0
7380 Criminal Apprehension						0
7390 Misc. Contractual Service						0
7420 Operating Materials		5,000				5,000
7440 Small Tools/Minor Equipment		6,000	3,000			9,000
Total Operation & Maintenance	\$	0 \$	11,000 \$	6,000 \$	0 \$	17,000
7630 Equipment Items > \$2,500	\$	0 \$	0 \$	0 \$	0 \$	0
Total Capital Outlay	\$	0 \$	0 \$	0 \$	0 \$	0
Total	\$	0 \$	11,000 \$	6,000 \$	0 \$	17,000

Department:
Public Safety

Division:
Police Services

Fund:
Police Pension

Account No:
132-510-107

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 120,000	\$ 120,000	\$ 120,000
Operation and Maintenance	0	0	0
Capital Outlay	0	0	0
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Police Pension	\$ 120,000	\$ 120,000	\$ 120,000
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
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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	2019 Actual	2020 Budget	2021 Recommend
7004 Pension	\$ 120,000	\$ 120,000	\$ 120,000
Total Personnel Services	\$ 120,000	\$ 120,000	\$ 120,000
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 120,000	\$ 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	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 4,430,693	\$ 4,862,252	\$ 4,875,833
Operation and Maintenance	439,173	503,437	497,075
Capital Outlay	171,908	446,000	752,000
Total	<u>\$ 5,041,774</u>	<u>\$ 5,811,689</u>	<u>\$ 6,124,908</u>
Total Positions	38	38	38

Funding by Source			
General	\$ 0	\$ 0	\$ 0
West Side Fire	275,739	305,231	420,840
Fire & E.M.S.	4,766,035	5,506,458	5,704,068
Total	<u>\$ 5,041,774</u>	<u>\$ 5,811,689</u>	<u>\$ 6,124,908</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 2021 recommended Operation and Maintenance budget (excluding Overtime) is \$497,075. This reflects lines such as Operating Materials - \$74,000 (\$18,000 or 24% decrease from the 2020 budget), Maintenance - \$101,500 (a \$6,000 or 6% decrease from the 2020 budget), Misc. Contractual \$62,500 (\$2,500 or 4% decrease from the 2020 budget). Professional Services - \$58,500 (a \$14,000 or 31% increase over the 2020 budget). This is due to budgeting of Lexipol (they agreed to reduce cost by 5% instead of a 5% increase. Physicals were budgeted at \$34,000 and ambulance disinfecting was budgeted at \$4,500. Other lines include Fuel, \$24,000 (a \$6,000 or 20% decrease from the 2020 budget), and Travel Transportation, \$19,200 (a \$4,800 or 20%) decrease from 2020. One Firefighter is completing his Bachelor degree in 2021, and two officers are attending the two and a half year long Ohio Fire Executive course.

For the Communications & Postage line, the recommended budget is \$46,000 a increase of \$4,500 or 11%. Office Supplies line decreased by \$1,000 or 50% to \$1,000 and Printing & Photocopying remained the same as the 2020 budget at \$1,800.

Capital items include \$32,000 for step three of the three-year structural firefighting gear replacement. This crucial purchase provides capital funds to replace ten-year-old structural firefighting gear. \$300,000 for the Apparatus replacement fund, a decrease of \$50,000 or 14%. The planned replacement of the 2004 Seagrave Pumper truck will have to be moved to 2023 due to the poor condition and the planned replacement of the 1994 Ladder Tower will have to be budgeted for 2024. We are requesting \$30,000 for Fire Misc. Equipment, a decrease of \$10,000 or 25%.

Also requested is \$265,000 for replacement of the department's Self Contained Breathing Apparatus (SCBA). We will apply for a FEMA AFG Grant for the entire amount in early to mid-2021. Based on the population of Kent, the City's matching (local) amount will be 10%. I would like to have this entire amount funded though, in the event the grant is denied.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 514,580	\$ 499,154	\$ 562,154
7003 Uniformed Fire Salaries	2,193,305	2,404,350	2,440,416
7004 Retirement	611,997	731,634	641,602
7005 Medicare	44,357	47,964	49,411
7006 Health Insurance	546,000	610,500	654,900
7007 Uniform & Clothing Allowance	37,100	38,450	38,450
7008 Overtime	417,542	448,500	405,000
7009 Unemployment & Workers' Comp	65,812	81,700	83,900
Total Personnel Services	\$ 4,430,693	\$ 4,862,252	\$ 4,875,833
7210 Travel & Training	\$ 15,221	\$ 24,000	\$ 19,200
7220 Training-Education CPT	0	0	0
7280 Vehicle Fuel	21,523	30,000	24,000
7310 Utilities	49,046	56,000	53,000
7320 Communications/Postage	26,403	41,500	46,000
7330 Rents & Leases	4,225	0	7,000
7340 Professional Services	50,824	44,500	58,500
7350 Maintenance of Equipment & Facilities	83,316	107,500	101,500
7360 Insurance & Bonding	31,127	36,137	36,175
7370 Printing, Photocopy, Advertising	1,213	1,800	1,800
7390 Misc. Contractual Service	61,037	65,000	62,500
7410 Office Supplies	1,876	2,000	1,000
7420 Operating Materials	93,238	92,000	74,000
7440 Small Tools/Minor Equipment	124	3,000	2,400
7999 COVID-19			10,000
Total Operation & Maintenance	\$ 439,173	\$ 503,437	\$ 497,075
7630 Equipment Items > \$2,500	\$ 155,233	\$	Fund 301
Fire Miscellaneous Equipment		40,000	30,000
Fire Truck Replacement Fund		350,000	300,000
Turnout Gear		32,000	32,000
SCBA Replacement			265,000
West Side Fire Station Renovation			125,000
7680 Contract	16,675		
Truck Room Exhaust		24,000	
Total Capital Outlay	\$ 171,908	\$ 446,000	\$ 752,000
Total	\$ 5,041,774	\$ 5,811,689	\$ 6,124,908



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	2021 Total
7001 Employee - Regular Salaries	\$ 0	\$ 562,154	\$ 562,154
7003 Uniformed Fire Salaries	163,665	2,276,751	2,440,416
7004 Retirement	45,760	595,842	641,602
7005 Medicare	2,765	46,646	49,411
7006 Health Insurance	35,400	619,500	654,900
7007 Uniform & Clothing Allowance	2,200	36,250	38,450
7008 Overtime	27,000	378,000	405,000
7009 Unemployment & Workers' Comp	4,900	79,000	83,900
Total Personnel Services	\$ 281,690	\$ 4,594,143	\$ 4,875,833
7210 Travel & Training	\$	\$ 19,200	\$ 19,200
7220 Training-Education CPT			0
7280 Vehicle Fuel		24,000	24,000
7310 Utilities	7,000	46,000	53,000
7320 Communications/Postage		46,000	46,000
7330 Rents & Leases		7,000	7,000
7340 Professional Services	6,500	52,000	58,500
7350 Maintenance of Equipment & Facilities		101,500	101,500
7360 Insurance & Bonding	650	35,525	36,175
7370 Printing, Photocopy, Advertising		1,800	1,800
7390 Misc. Contractual Service		62,500	62,500
7410 Office Supplies		1,000	1,000
7420 Operating Materials		74,000	74,000
7440 Small Tools/Minor Equipment		2,400	2,400
7999 COVID-19		10,000	10,000
Total Operation & Maintenance	\$ 14,150	\$ 482,925	\$ 497,075
7630 Equipment Items > \$2,500	\$	\$	\$ 0
Fire Miscellaneous Equipment		30,000	30,000
Fire Truck Replacement Fund		300,000	300,000
Turn Out Gear Replacement		32,000	32,000
SCBA Replacement		265,000	265,000
West Side Fire Station Renovation		125,000	125,000
7680 Contract			0
Station One South Bay Exhaust Truck Room			0
Total Capital Outlay	\$ 0	\$ 752,000	\$ 752,000
Total	\$ 295,840	\$ 5,829,068	\$ 6,124,908

Department:
Public Safety

Division:
Fire - Community Services

Fund:
Fire & E.M.S.

Account No:
128-510-109

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 276,877	\$ 294,779	\$ 292,836
Operation and Maintenance	6,542	9,944	8,700
Capital Outlay	0	0	0
Total	<u>\$ 283,419</u>	<u>\$ 304,723</u>	<u>\$ 301,536</u>
Total Positions	2	2	2
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Funding by Source			
Fire & E.M.S.	\$ 283,419	\$ 304,723	\$ 301,536
Total	<u>\$ 283,419</u>	<u>\$ 304,723</u>	<u>\$ 301,536</u>
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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 2021 recommended Operations and Maintenance budget reflects a \$1,250 decrease (12.5)% as compared to the 2020 budget.

Overtime was decreased by \$6,200 (20)% as compared to 2020.

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	2019 Actual	2020 Budget	2021 Recommend
7001 Regular Salaries	\$ 0	\$ 0	0
7003 Uniformed Fire Salaries	166,846	171,932	174,511
7004 Retirement	45,832	48,704	47,835
7005 Medicare	2,735	2,943	2,890
7006 Health Insurance	31,200	33,000	35,400
7007 Uniform Allowance	2,200	2,200	2,200
7008 Overtime	23,244	31,000	24,800
7009 Unemployment & Workers' Comp	4,820	5,000	5,200
Total Personnel Services	\$ 276,877	\$ 294,779	\$ 292,836
7210 Travel & Training	\$ 871	\$ 2,500	\$ 1,650
7220 Training-Education CPT			
7280 Vehicle Fuel	514	1,300	1,000
7320 Communications/Postage		50	0
7350 Maintenance of Equipment & Facilities		250	0
7360 Insurance & Bonding	838	994	1,000
7390 Misc. Contractual Service	1,765	1,700	2,100
7410 Office Supplies			
7420 Operating Materials	2,554	3,150	2,950
7440 Small Tools/Minor Equipment		0	
Total Operation & Maintenance	\$ 6,542	\$ 9,944	\$ 8,700
7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 283,419	\$ 304,723	\$ 301,536

Department:
Public Safety

Division:
Fire - Technical Rescue

Fund:
Fire & E.M.S.

Account No:
128-510-110

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 39,579	\$ 24,256	\$ 29,053
Operation and Maintenance	11,118	9,600	8,650
Capital Outlay	0	0	0
Total	<u>\$ 50,697</u>	<u>\$ 33,856</u>	<u>\$ 37,703</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Fire & E.M.S.	\$ 50,697	\$ 33,856	\$ 37,703
Total	<u>\$ 50,697</u>	<u>\$ 33,856</u>	<u>\$ 37,703</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 2021 recommended Operation and Maintenance budget reflects a decrease of \$950 or (10)% compared to the 2020 budget.

The recommended Overtime budget was increased by \$3,800 or 20% to pay for the costs of a river rescue class for spring of 2021. This class was cancelled for 2020 and is needed to keep up with increased hazard of additional people using the Cuyahoga River for recreation. All overtime for water rescue and USAR training was eliminated after April of 2020. This cannot happen two years in a row.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7004 Retirement	\$ 7,495	\$ 4,560	\$ 5,472
7005 Medicare	453	276	331
7008 Overtime	31,229	19,000	22,800
7009 Unemployment & Worker's Comp	402	420	450
Total Personnel Services	\$ 39,579	\$ 24,256	\$ 29,053
7210 Travel & Training	\$	\$	\$
7220 Training-Education CPT			
7330 Rents & Leases			
7350 Maintenance of Equipment & Facilitie	206	1,000	1,000
7390 Misc. Contract Services	578	600	650
7420 Operating Materials	6,130	5,500	4,500
7440 Small Tools/Minor Equipment	4,204	2,500	2,500
Total Operation & Maintenance	\$ 11,118	\$ 9,600	\$ 8,650
7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 50,697	\$ 33,856	\$ 37,703

Department:
Public Safety

Division:
Fire - Hazmat

Fund:
Fire & E.M.S.

Account No:
128-510-111

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 7,579	\$ 8,185	\$ 6,559
Operation and Maintenance	6,070	6,100	6,400
Capital Outlay	0	0	0
Total	<u>\$ 13,649</u>	<u>\$ 14,285</u>	<u>\$ 12,959</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Fire & E.M.S.	\$ 13,649	\$ 14,285	\$ 12,959
Total	<u>\$ 13,649</u>	<u>\$ 14,285</u>	<u>\$ 12,959</u>
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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 2021 recommended Operations and Maintenance budget shows an increase of \$300 or 4.9%. The amount requested in Misc. Contractual services was increased by to reflect a projected slight increase in the city population and is based on the 2020 census data. This amount is the City's share of the county-wide funding, as discussed above, for the Portage County Hazmat Team. Maintenance of Equipment line was again set to \$0.00. This is because the maintenance costs are projected to be low due to the age of the four gas monitors. Calibration is performed for free due to county misc. contractual costs.

Overtime was recommended to be \$5,200, a reduction of \$1,300 (20)% which must cover monthly training and emergency responses. Most overtime costs for responses are reimbursed back to the City.

Department: Public Safety	Division: Fire - Hazmat	Fund: Fire & E.M.S.	Account No: 128-510-111-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7004 Retirement	\$ 1,444	\$ 1,560	\$ 1,248
7005 Medicare	87	95	76
7008 Overtime	6,018	6,500	5,200
7009 Unemployment & Worker's Comp	30	30	35
<u>Total Personnel Services</u>	<u>\$ 7,579</u>	<u>\$ 8,185</u>	<u>\$ 6,559</u>
7350 Maint of Equipment	\$	\$	\$
7390 Misc. Contractual Services	6,070	6,100	6,400
7440 Small Tools/Minor Equipment			
<u>Total Operation & Maintenance</u>	<u>\$ 6,070</u>	<u>\$ 6,100</u>	<u>\$ 6,400</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>\$ 13,649</u>	<u>\$ 14,285</u>	<u>\$ 12,959</u>

Department:
Public Safety

Division:
Fire - Confined Space

Fund:
Fire & E.M.S.

Account No:
128-510-112

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 6,157	\$ 14,170	\$ 12,945
Operation and Maintenance	1,878	1,820	1,575
Capital Outlay	0	0	0
Total	<u>\$ 8,035</u>	<u>\$ 15,990</u>	<u>\$ 14,520</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Fire & E.M.S.	\$ 8,035	\$ 15,990	\$ 14,520
Total	<u>\$ 8,035</u>	<u>\$ 15,990</u>	<u>\$ 14,520</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 2021 recommended Operations and Maintenance budget reflects an overall decrease of \$250 or 14% compared to the 2020 budget. Fuel was removed, maintenance remained at \$500, and operating was reduced by \$250 (50%). Finance Department budgets for Insurance & Bonding.

Overtime was reduced by \$1,000 to \$10,000 (9% decrease) Overtime covers a one-day confined entry course plus six entries for the year. The annual confined space class was cancelled in 2020, and cannot be cancelled two years in a row.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7004 Retirement	\$ 1,107	\$ 2,640	\$ 2,400
7005 Medicare	67	160	145
7008 Overtime	4,613	11,000	10,000
7009 Unemployment & Workers' Comp	370	370	400
Total Personnel Services	\$ 6,157	\$ 14,170	\$ 12,945
7280 Vehicle Fuel	\$ 40	\$ 100	100
7350 Maintenance of Equipment & Facilities		500	500
7360 Insurance & Bonding	455	720	725
7420 Operating Materials		500	250
7440 Small Tools/Minor Equipment	1,383	0	0
Total Operation & Maintenance	\$ 1,878	\$ 1,820	\$ 1,575
7630 Equipment Items > \$2,500	\$	\$	\$
Confined Space4(also in enterprise fund)		0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 8,035	\$ 15,990	\$ 14,520

Department:
Public Safety

Division:
Fire Services

Fund:
Fire Pension

Account No:
133-510-113

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 120,000	\$ 120,000	\$ 120,000
Operation and Maintenance	0	0	0
Capital Outlay	0	0	0
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Fire Pension	\$ 120,000	\$ 120,000	\$ 120,000
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
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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	2019 Actual	2020 Budget	2021 Recommend
7004 Retirement	\$ 120,000	\$ 120,000	\$ 120,000
<u>Total Personnel Services</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>

Department:
Public Safety

Division:
Wireless 9-1-1

Fund:
Wireless 9-1-1

Account No:
129-510-102

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$	\$	\$
Operation and Maintenance			
Capital Outlay			
Total	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Wireless 9-1-1	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
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 2021 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 2021.

Department:
Public Safety

Division:
Wireless 911

Fund:
Wireless 911

Account No:
129-510-102

Line Description	2019 Actual	2020 Budget	2021 Recommend
<u>Total Personnel Services</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
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>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
7630 Equipment Items > \$2,500	\$ 0	\$	
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Department:
Public Safety

Division:
Capital Facilities

Fund:
Capital Projects

Account No:
301-510-116

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	0	0	0
Capital Outlay	252,776	181,900	408,570
Total	<u>\$ 252,776</u>	<u>\$ 181,900</u>	<u>\$ 408,570</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Capital Projects	\$ 252,776	\$ 181,900	\$ 408,570
Total	<u>\$ 252,776</u>	<u>\$ 181,900</u>	<u>\$ 408,570</u>
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Program Description:

This cost center covers capital improvements related to the safety facilities.

Program Comments:

This division is used to assist in the implementation of various police specific projects and programs listed in the five year capital improvement plan on an annual basis. It will also account for the debt issuance costs as well as future debt payments for the new administration building.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7340 Professional Services	\$	\$	\$
7350 Maint of Equip & Facilities			
7440 Small Tools/Minor Equipment			
7540 Debt Issuance Costs			
Total Operation & Maintenance	\$ 0	\$ 0	\$ 0
7610 Land			
7620 Buildings			
7630 Equipment Items > \$2,500	230,276		
Police Misc Equipment		37,500	35,000
Police Unmarked Veh Repl		40,000	35,000
MDT's (6)		70,000	
Ballistic Vest (22)			20,000
Cruiser Replacement (9)			
Cruiser Video Recorders (partial K9/SRO)			
Tasers		7,400	3,570
Acquisition/Training K-9 Team (Iron)		15,000	15,000
Portable Radio Project-change to MARCS line			
Body Cameras			300,000
Live Scan		12,000	
Gas Masks			
Parking System Tablets (2)			
Radar Units*			
7680 Contract	22,500		
Total Capital Outlay	\$ 252,776	\$ 181,900	\$ 408,570
Total	\$ 252,776	\$ 181,900	\$ 408,570

Department:
Public Safety

Division:
Capital Facilities

Fund:
Police Facility

Account No:
303-510-102

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	325,416	85,000	62,000
Capital Outlay	4,260,018	3,056,500	839,095
Total	<u>\$ 4,585,434</u>	<u>\$ 3,141,500</u>	<u>\$ 901,095</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Special Inc. Tax & Debt Issued	\$ 4,585,434	\$ 3,141,500	\$ 901,095
Total	<u>\$ 4,585,434</u>	<u>\$ 3,141,500</u>	<u>\$ 901,095</u>
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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	2019 Actual	2020 Budget	2021 Recommend
7310 Utilities	\$	\$	\$
7320 Communications/Postage			
7330 Rents & Leases			
7340 Professional Services	28,237		
7350	9,285		
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising			
7390 Misc Contractual	267,342	64,000	62,000
7420 Operating Materials			
7440 Small Tool	776		
7510 Contingency			
7540 Debt Issuance Costs	19,776	21,000	
Total Operation & Maintenance	\$ 325,416	\$ 85,000	\$ 62,000
7610 Land	\$	\$	\$
7620 Buildings			
7630 Equipment Items > \$2,500			
Fire Suppression for Server Room			20,000
7680 Contract	318,880		
7810 Note Principal	3,510,000	2,400,000	
7833 LTGO Bonds Interest	337,700	332,500	354,095
7830 Notes Interest	93,438	54,000	
7810 LTGO Bonds Principal		270,000	465,000
Total Capital Outlay	\$ 4,260,018	\$ 3,056,500	\$ 839,095
Total	\$ 4,585,434	\$ 3,141,500	\$ 901,095





Transportation

<u>FUNDING BY PROGRAM AREA</u>	<u>2021 RECOMMEND</u>
TRANSPORTATION	
Transportation	
Transportation	\$ 1,657,414
Vehicle Maintenance	349,474
State Highway	60,000
Capital Projects	3,220,000
SUBTOTAL	5,286,888
Basic Utility Services	
Utility Distribution	2,198,164
Vehicle Maintenance Distribution	366,324
SUBTOTAL	2,564,488
TOTAL	\$ 7,851,376

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

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 2,405,589	\$ 2,520,358	\$ 2,537,578
Operation and Maintenance	1,157,000	1,179,493	1,024,000
Capital Outlay	270,928	392,000	852,000
Total	\$ <u>3,833,517</u>	\$ <u>4,091,851</u>	\$ <u>4,413,578</u>
Total Positions	22	22	22
Funding by Source			
SCMR	\$ 1,847,927	\$ 1,926,062	\$ 1,657,414
Water	971,403	792,944	890,093
Sewer	748,025	766,537	438,823
Storm	266,162	268,308	515,514
Solid Waste			353,734
Capital Projects		338,000	558,000
Total	\$ <u>3,833,517</u>	\$ <u>4,091,851</u>	\$ <u>4,413,578</u>

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 2021 recommended budget was evaluated and looked at operations and expenses as to work performed. Money was reallocated to appropriate funds as to work performed. The 2021 recommended operation and maintenance decreased overall a total of \$155,493.00 or 13.18% as compared to 2020. The individual funding sources reflect the following changes as compared to 2020:

SCMR Fund - total expenditures decrease \$268,648 or (13.95)%

Water Fund – total expenditures has an increase of \$97,149 or 12.25%

Sewer Fund - total expenditures has a decrease of \$327,714 or (42.75)%

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 1,510,525	\$ 1,581,021	\$ 1,604,970
7004 Retirement (PERS)	230,551	255,563	253,890
7005 Medicare	24,735	26,474	26,304
7006 Health Insurance	359,124	379,500	407,414
7008 Overtime	238,925	235,000	200,000
7009 Unemployment & Workers' Comp	41,729	42,800	45,000
Total Personnel Services	\$ 2,405,589	\$ 2,520,358	\$ 2,537,578
7210 Travel & Training	\$ 3,197	\$ 5,000	\$ 5,000
7280 Vehicle Fuel	14,937	23,000	23,000
7310 Utilities	185,874	186,000	186,000
7320 Communications/Postage	8,171	12,500	11,500
7330 Rents & Leases	75	1,000	1,000
7340 Professional Services	43,994	15,000	45,000
7350 Maintenance of Equipment & Facilities	35,831	75,000	50,000
7360 Insurance & Bonding	54,492	81,693	82,200
7370 Printing, Photocopy, Advert	6,810	1,000	1,000
7390 Misc. Contractual Service	178,727	175,000	175,000
7410 Office Supplies	183	1,000	1,000
7420 Operating Materials	614,798	300,000	240,000
7430 Salt	0	300,000	200,000
7440 Small Tools/Minor Equip.	9,911	3,300	3,300
Total Operation & Maintenance	\$ 1,157,000	\$ 1,179,493	\$ 1,024,000
7610 Lands	\$	\$	\$
7630 Equipment Items > \$2,500	270,928		0
Cent Maint Misc Equipment		40,000	40,000
Pickup Trucks			72,000
Street Sweeper		150,000	270,000
One Ton Dump Truck		75,000	75,000
Stump Grinder		55,000	55,000
Leaf Collector Truck Chassie only			90,000
Hoe / Excavator			250,000
Total Capital Outlay	\$ 270,928	\$ 320,000	\$ 852,000
Total	\$ 3,833,517	\$ 4,019,851	\$ 4,413,578

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

Line Description	38% SCMR	27% Water	11% Sewer	Page 1 Subtotal
7001 Employee-Regular Salaries	\$ 610,000	\$ 433,300	\$ 176,530	\$ 1,219,830
7004 Retirement (PERS)	96,600	67,950	27,520	192,070
7005 Medicare	10,010	7,040	2,850	19,900
7006 Health Insurance	155,000	109,920	44,790	309,710
7008 Overtime	80,000	52,000	20,000	152,000
7009 Unemployment/Workers' Comp	18,000	11,700	4,500	34,200
Total Personnel Services	\$ 969,610	\$ 681,910	\$ 276,190	\$ 1,927,710
7210 Travel & Training	\$ 1,900	\$ 1,300	\$ 1,300	\$ 4,500
7280 Vehicle Fuel	8,740	5,980	3,680	18,400
7310 Utilities	186,000	0	0	186,000
7320 Communications/Postage	4,370	2,990	2,990	10,350
7330 Rents & Leases	380	260	260	900
7340 Professional Services	35,700	3,900	3,900	43,500
7350 Maint.of Equipment & Facilities	19,000	13,000	8,000	40,000
7360 Insurance & Bonding	72,000	3,475	6,725	82,200
7370 Printing, Photocopy, Advert	380	260	260	900
7390 Misc. Contractual Service	66,500	45,500	28,000	140,000
7410 Office Supplies	380	260	260	900
7420 Operating Materials	91,200	62,400	38,400	192,000
7430 Salt	200,000			200,000
7440 Small Tools/Minor Equip.	1,254	858	858	2,970
	\$ 687,804	\$ 140,183	\$ 94,633	\$ 922,620
7630 Equipment Items > \$2,500	\$	\$	\$	\$ 0
Cent Maint Misc Equip.				0
Pick Up Trucks		18,000	18,000	36,000
Stump Grinder				0
Street Sweeper				0
One Ton Dump Truck				0
Hoe / excavator		50,000	50,000	100,000
Leaf collection chassie only				0
Total Capital Outlay	\$ 0	\$ 68,000	\$ 68,000	\$ 136,000
Total	\$ 1,657,414	\$ 890,093	\$ 438,823	\$ 2,986,330

Department:	Division:	Fund:	Account No:		
Transportation	Central Maintenance	SCMR, Water, Sewer, Storm Water 12% 12%	102-560-601-		
Line Description		Solid Waste	Storm Water	Capital Projects	2021 Total
7001 Employee-Regular Salaries	\$	192,570	\$ 192,570	\$ 0	\$ 1,604,970
7004 Retirement (PERS)		30,910	30,910		253,890
7005 Medicare		3,202	3,202		26,304
7006 Health Insurance		48,852	48,852		407,414
7008 Overtime		24,000	24,000		200,000
7009 Unemployment/Workers' Comp		5,400	5,400		45,000
Total Personnel Services	\$	304,934	\$ 304,934	\$ 0	\$ 2,537,578
7210 Travel & Training	\$		\$ 500	\$	\$ 5,000
7280 Vehicle Fuel		2,300	2,300		23,000
7310 Utilities			0		186,000
7320 Communications/Postage			1,150		11,500
7330 Rents & Leases			100		1,000
7340 Professional Services			1,500		45,000
7350 Maint.of Equipment & Facilities		5,000	5,000		50,000
7360 Insurance & Bonding					82,200
7370 Printing, Photocopy, Advert			100		1,000
7390 Misc. Contractual Service		17,500	17,500		175,000
7410 Office Supplies			100		1,000
7420 Operating Materials		24,000	24,000		240,000
7430 Salt					200,000
7440 Small Tools/Minor Equip.			330		3,300
	\$	48,800	\$ 52,580	\$ 0	\$ 1,024,000
				Fund 301	
7630 Equipment Items > \$2,500	\$	\$	\$	\$	0
Cent Maint Misc Equip.				40,000	40,000
Pick Up Trucks			18,000	18,000	72,000
Stump Grinder				55,000	55,000
Street Sweeper			90,000	180,000	270,000
One Ton Dump Truck				75,000	75,000
Hoe / excavator			50,000	100,000	250,000
Leaf collection chassie only				90,000	90,000
Total Capital Outlay	\$	0	\$ 158,000	\$ 558,000	\$ 852,000
Total	\$	353,734	\$ 515,514	\$ 558,000	\$ 4,413,578

Department:
Transportation

Division:
Vehicle Maintenance

Fund:
SCMR et al

Account No:
102-560-602

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 411,719	\$ 436,524	\$ 435,748
Operation and Maintenance	158,404	262,681	260,050
Capital Outlay	0	30,000	60,000
Total	<u>\$ 570,123</u>	<u>\$ 729,205</u>	<u>\$ 755,798</u>

Total Positions	4	4	4
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Funding by Source	2019 Actual	2020 Budget	2021 Recommend
SCMR	\$ 360,383	\$ 475,882	\$ 349,474
Water	104,869	116,661	134,840
Sewer	104,871	116,662	75,950
Solid Waste			77,767
Storm			77,767
Capital Projects	0	20,000	40,000
Total	<u>\$ 570,123</u>	<u>\$ 729,205</u>	<u>\$ 755,798</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 2021 recommended budget was evaluated and looked at operations and expenses as to work performed. Money was reallocated to appropriate funds as to work performed. The 2021 operation and maintenance budget reflects an overall decrease of \$2,631 or (1.10)% compared to the 2020 budget. Additional expenditures were added to the storm water fund and solid waste fund as approximately 2 full months per year are spent on leaf pick up, brush chipping and storm sewer cleaning in the spring, and through out the year.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 263,054	\$ 279,165	\$ 283,400
7004 Retirement (PERS)	41,379	44,090	43,176
7005 Medicare	4,137	4,579	4,472
7006 Health Insurance	62,400	66,000	70,800
7008 Overtime	32,509	33,990	25,000
7009 Unemployment & Workers' Comp	8,240	8,700	8,900
Total Personnel Services	\$ 411,719	\$ 436,524	\$ 435,748
7210 Travel & Training	\$ 90	\$ 1,000	\$ 1,000
7280 Vehicle Fuel	42,257	105,000	105,250
7310 Utilities	9,708	10,781	10,500
7320 Communications/Postage	433	600	600
7330 Rentals	2,103	2,500	2,500
7340 Professional Services	1,561	2,500	2,500
7350 Maintenance of Equipment & Facility	12,849	15,000	15,000
7360 Insurance & Bonding	920	1,800	1,700
7370 Printing, Photocopy, Advertising	0	100	100
7390 Misc. Contractual Service	5,165	8,000	8,000
7410 Office Supplies	0	400	400
7420 Operating Materials	80,052	110,000	110,000
7440 Small Tools/Minor Equipment	3,266	5,000	2,500
Total Operation & Maintenance	\$ 158,404	\$ 262,681	\$ 260,050
7630 Equipment Items > \$2,500	\$	\$ 30,000	\$ 30,000
Pick up truck			30,000
7680 Contract			0
Specialties Main. Imp.			
Total Capital Outlay	\$ 0	\$ 30,000	\$ 60,000
Total	\$ 570,123	\$ 729,205	\$ 755,798

Department:
Transportation

Division:
Vehicle Maintenance

Account No:
102-560-602-

Line Description	50% SCMR	16% Water	10% Sewer	Page 1 Subtotal
7001 Employee - Regular Salaries	\$ 141,700	\$ 45,340	\$ 28,340	\$ 215,380
7004 Retirement (PERS)	21,588	6,908	4,318	32,813
7005 Medicare	2,236	715	447	3,399
7006 Health Insurance	35,400	11,328	7,080	53,808
7008 Overtime	12,500	4,000	2,500	19,000
7009 Unemployment & Workers' Comp	4,450	1,424	890	6,764
Total Personnel Services	\$ 217,874	\$ 69,715	\$ 43,575	\$ 331,164
7210 Travel & Training	\$ 500	\$ 250	\$ 250	\$ 1,000
7280 Vehicle Fuel	52,500	26,250	10,500	89,250
7310 Utilities	6,100	1,100	1,100	8,300
7320 Communications/Postage	300	150	150	600
7330 Rentals	1,250	625	625	2,500
7340 Professional Services	1,250	625	625	2,500
7350 Maintenance of Equipment & Facility	7,500	1,875	1,875	11,250
7360 Insurance & Bonding	1,700	0	0	1,700
7370 Printing, Photocopy, Advertising	50	25	25	100
7390 Misc. Contractual Service	4,000	1,000	1,000	6,000
7410 Office Supplies	200	100	100	400
7420 Operating Materials	55,000	27,500	10,500	93,000
7440 Small Tools/Minor Equipment	1,250	625	625	2,500
Total Operation & Maintenance	\$ 131,600	\$ 60,125	\$ 27,375	\$ 219,100
Capital Fund				
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Pick up Truck		5,000	5,000	10,000
Total Capital Outlay	\$ 0	\$ 5,000	\$ 5,000	\$ 10,000
Total Total By Fund	\$ 349,474	\$ 134,840	\$ 75,950	\$ 560,264

Department:
Transportation

Division:
Vehicle Maintenance

Fund:
SCMR et al

Account No:
102-560-602-

Line Description		12% Solid	12% Storm	Capital Projects	2021 Total
7001 Employee - Regular Salaries	\$	34,010	\$ 34,010	\$ 0	283,400
7004 Retirement (PERS)		5,181	5,181		43,176
7005 Medicare		537	537		4,472
7006 Health Insurance		8,496	8,496		70,800
7008 Overtime		3,000	3,000		25,000
7009 Unemployment & Workers' Comp		1,068	1,068		8,900
Total Personnel Services	\$	52,292	\$ 52,292	\$ 0	435,748
7210 Travel & Training	\$		\$	\$	1,000
7280 Vehicle Fuel		8,000	8,000		105,250
7310 Utilities		1,100	1,100		10,500
7320 Communications/Postage					600
7330 Rentals					2,500
7340 Professional Services					2,500
7350 Maintenance of Equipment & Facility		1,875	1,875		15,000
7360 Insurance & Bonding					1,700
7370 Printing, Photocopy, Advertising					100
7390 Misc. Contractual Service		1,000	1,000		8,000
7410 Office Supplies					400
7420 Operating Materials		8,500	8,500		110,000
7440 Small Tools/Minor Equipment					2,500
Total Operation & Maintenance	\$	20,475	\$ 20,475	\$ 0	260,050
Capital Fund				Fund 301	
7630 Equipment Items > \$2,500	\$	5,000	\$ 5,000	\$ 20,000	30,000
Pick up Truck				20,000	30,000
Total Capital Outlay	0	5,000	0 5,000	0 40,000	60,000
Total Total By Fund	\$	77,767	\$ 77,767	\$ 40,000	755,798

Department:
Transportation

Division:
SCMR

Fund:
State Highway

Account No:
103-560-601

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	67,781	70,000	60,000
Capital Outlay	0	0	0
Total	<u>\$ 67,781</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
State Highway	\$ 67,781	\$ 70,000	\$ 60,000
Total	<u>\$ 67,781</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>

Program Description:

The state highway fund accounts for a percentage of the total revenue the City receives from state levied, locally-shared gasoline taxes and vehicle registration fees. This percentage is derived by dividing the miles of state highways by total miles of state and local streets within the City.

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease from the 2020 budget in the amount of \$10,000 or (14.29)%. 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 snow and ice control, 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	2019 Actual	2020 Budget	2021 Recommend
7390 Misc. Contractual Service	\$ 22,781	\$ 25,000	\$ 20,000
7420 Operating Materials	45,000	45,000	40,000
<u>Total Operation & Maintenance</u>	<u>\$ 67,781</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>
7630 Equipment Items >\$2500.00			
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 67,781</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>

Department:
Transportation

Division:
Capital Facilities

Fund:
Capital Projects

Account No:
301-560-604

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	422,670	0	0
Capital Outlay	3,231,515	4,710,000	2,622,000
Total	<u>\$ 3,654,185</u>	<u>\$ 4,710,000</u>	<u>\$ 2,622,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Capital Projects	\$ 3,654,185	\$ 4,710,000	\$ 2,622,000
Total	<u>\$ 3,654,185</u>	<u>\$ 4,710,000</u>	<u>\$ 2,622,000</u>
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Program Description:

This division covers capital improvements to streets, bridges, sidewalks, traffic control devices and related appurtenances.

Program Comments:

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

Department: Transportation	Division: Capital Facilities	Fund: Capital Projects	Account No: 301-560-604-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7330 Rents & Leases	\$	\$	\$
7340 Professional Services	419,403		
7350 Maint of Equip & Facilities			
7370 Printing, Photocopy, Advertising	2,476		
7420 Operating Materials	791		
7510 Contingency			
Total Operation & Maintenance	\$ 422,670	\$ 0	\$ 0
7610 Land	\$ 365,000	\$	\$
7620 Buildings			
7630 Equipment Items > \$2,500	221,420		
7680 Contract	2,645,095		
North Water Street Improvements		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	50,000
Annual Street & Sidewalk Program		1,432,500	1,670,000
Sidewalk Tree Damage Repairs		5,000	5,000
East Main Street Area Improvements		1,000,000	
Misc Active Transportation Improvements		20,000	20,000
Specifications Update			12,500
Walnut Street - Phase 1			202,000
Miller/Harvey/Steel Storm & Water Replcmnt		60,000	
Standard Construction Drawing Update			12,500
Gougler/River Safety Study			20,000
East Main Street Pedestrian Lighting			100,000
ADA Transition Plan			50,000
Active Transportation Acquisition			75,000
Portage H&B Trail Planning Study			25,000
Sunrise Bridge Rehabilitation			30,000
West Main Street Sidepath			50,000
Collage/Franklin Parking Lot Improvement			300,000
Total Capital Outlay	\$ 3,231,515	\$ 4,710,000	\$ 2,622,000
Total	\$ 3,654,185	\$ 4,710,000	\$ 2,622,000





Utility Services

<u>FUNDING BY PROGRAM AREA</u>	<u>2021 RECOMMEND</u>
BASIC UTILITY SERVICES	
Water	
Water Plant Operations	\$ 1,729,888
Water Plant Capital	265,000
Capital Facilities	1,088,700
SUBTOTAL	3,083,588
Water Reclamation	
Water Rec.Plant Operations	2,058,955
Water Rec. Plant Capital	2,418,300
Capital Facilities	2,525,000
SUBTOTAL	7,002,255
Solid Waste	
Curbside Recycling	-
SUBTOTAL	-
Storm Water Drainage	
Storm Water Drainage	-
Capital Facilities	397,500
SUBTOTAL	397,500
TOTAL	\$ 10,483,343

Department:
Utility Services

Division:
Water Production

Fund:
Water

Account No:
201-550-501

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 947,414	\$ 1,041,527	\$ 1,053,038
Operation and Maintenance	573,802	687,421	676,850
Capital Outlay	316,570	760,000	265,000
Total	<u>\$ 1,837,786</u>	<u>\$ 2,488,948</u>	<u>\$ 1,994,888</u>
Total Positions	10	10	10

Funding by Source			
Water	\$ 1,837,786	\$ 2,488,948	\$ 1,994,888
Total	<u>\$ 1,837,786</u>	<u>\$ 2,488,948</u>	<u>\$ 1,994,888</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 2021 recommended operation and maintenance reflects a decrease of \$10,571 or (1.54)% compared to the 2020 budget for the Water Treatment Plant.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 625,492	\$ 683,137	\$ 693,384
7004 Retirement (PERS)	93,601	105,104	104,074
7005 Medicare	9,490	10,886	10,780
7006 Health Insurance	156,000	165,000	177,000
7008 Overtime	45,981	60,000	50,000
7009 Unemployment & Workers' Comp	16,850	17,400	17,800
Total Personnel Services	\$ 947,414	\$ 1,041,527	\$ 1,053,038
7210 Travel & Training	\$ 1,511	\$ 3,500	\$ 1,500
7280 Vehicle Fuel	6,764	8,200	8,000
7310 Utilities	196,524	214,988	227,000
7320 Communications/Postage	5,470	8,500	8,500
7330 Rents & Leases	602	5,000	4,000
7340 Professional Services	15,488	22,000	22,000
7350 Maintenance of Equipment & Facility	40,072	45,000	35,000
7360 Insurance & Bonding	34,849	39,233	39,250
7370 Printing, Photocopy, Advertising	1,100	600	600
7390 Misc. Contractual Service	26,324	26,000	20,000
7410 Office Supplies	460	1,400	1,000
7420 Operating Materials	239,358	306,000	300,000
7440 Small Tools/Minor Equipment	5,280	7,000	10,000
Total Operation & Maintenance	\$ 573,802	\$ 687,421	\$ 676,850
7620 Buildings	\$	\$	\$
7630 Equipment Items > \$2,500	96,227		
WTP Misc Plant Equipment		50,000	35,000
7680 Contract	220,343		
Well Cleaning No. 10		35,000	
Well Cleaning No. 9			150,000
Paint KSU Tank		500,000	
Gravel Refill Basin		125,000	
Well Field Development		50,000	
Well Field Maint. Agree.			80,000
Total Capital Outlay	\$ 316,570	\$ 760,000	\$ 265,000
Total	\$ 1,837,786	\$ 2,488,948	\$ 1,994,888

Department:
Utility Services

Division:
Water Reclamation

Fund:
Sewer

Account No:
202-550-503

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 1,255,066	\$ 1,351,719	\$ 1,384,290
Operation and Maintenance	615,593	762,104	674,665
Capital Outlay	229,079	866,000	2,418,300
Total	<u>\$ 2,099,738</u>	<u>\$ 2,979,823</u>	<u>\$ 4,477,255</u>

Total Positions	13	13	13
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Funding by Source			
Sewer	\$ 2,099,738	\$ 2,979,823	\$ 4,477,255
Lab	0	0	0
Total	<u>\$ 2,099,738</u>	<u>\$ 2,979,823</u>	<u>\$ 4,477,255</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 2021 recommended operation and maintenance reflects a decrease of (11.47)% or \$87,439 compared to the 2020 budget.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 877,780	\$ 942,668	\$ 956,808
7004 Retirement (PERS)	126,465	134,880	137,174
7005 Medicare	12,719	13,971	14,208
7006 Health Insurance	187,200	214,500	230,100
7008 Overtime	28,432	23,000	23,000
7009 Unemployment & Workers' Comp	22,470	22,700	23,000
Total Personnel Services	\$ 1,255,066	\$ 1,351,719	\$ 1,384,290
7210 Travel & Training	\$ 8,898	\$ 12,000	\$ 5,000
7280 Vehicle Fuel	6,380	8,000	6,400
7310 Utilities	198,045	225,245	206,000
7320 Communications/Postage	9,476	16,000	16,000
7330 Rents & Leases	1,431	2,500	2,200
7340 Professional Services	36,050	40,000	32,000
7350 Maintenance of Equipment & Facility	60,287	85,000	90,000
7360 Insurance & Bonding	37,268	42,709	42,725
7370 Printing, Photocopy, Advertising	258	650	540
7390 Misc. Contractual Service	101,433	155,000	120,000
7410 Office Supplies	697	1,500	1,000
7420 Operating Materials	152,360	170,000	150,000
7440 Small Tools/Minor Equipment	3,010	3,500	2,800
Total Operation & Maintenance	\$ 615,593	\$ 762,104	\$ 674,665
7630 Equipment Items > \$2,500	\$ 114,200	\$	\$
WRF-Misc Plant Equipment		50,000	60,000
SCADA Updates			
Final Clarifiers Weir Covers			
New Water Plant Pump		5,000	5,000
Emergency Generator Hook-up		20,000	25,000
Post Aeration Back-up Aerator		45,000	
WRF Boiler Replacement		45,000	
Replace 2 return pumps		75,000	
Influent Headworks Building			15,000
#3 Aeration Grid Replacement			100,000
Replace Dissolved O2Probes			
Electrical Replacement		15,000	
Sand Blast and Final Coat Clarifier			
7680 Contract	114,879		
Waterfall/Dam Upkeep			
Emergency Replacement of Clarifier		500,000	
Installation of Generator into Pretreatment Area		30,000	
Final Clarifiers Rehabilitaton		81,000	2,213,300
Total Capital Outlay	\$ 229,079	\$ 866,000	\$ 2,418,300
Total	\$ 2,099,738	\$ 2,979,823	\$ 4,477,255

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	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	0	0	0
Capital Outlay	511,292	197,500	4,011,200
Total	<u>\$ 511,292</u>	<u>\$ 197,500</u>	<u>\$ 4,011,200</u>
Total Positions	0	0	0

Funding by Source			
Water	\$ 0	\$ 172,500	\$ 1,088,700
Sewer	119,513	12,500	2,525,000
Storm Water Drainage	391,779	12,500	397,500
Total	<u>\$ 511,292</u>	<u>\$ 197,500</u>	<u>\$ 4,011,200</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: Utility Services	Division: Capital Facilities	Fund: Water, Sewer & Storm Water Drainage	Account No: 201-550-502- 202-550-505- 208-550-508-
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7340 Professional Services	\$ 685	\$	0
7360 Insurance & Bonding			0
7370 Printing, Photocopy & Advertising			0
7420 Operating Materials			0
Total Operation & Maintenance	\$ 685	\$ 0	0
7610 Lands	\$	\$	0
7630 Equipment			0
Confined Space Entry Unit4(FD-15-06)			
7680 Contract	511,292		0
Majors/Stinaff/Cuyahoga Waterline		100,000	965,000
Sanitary Sewer Televising			40,000
Annual Street Program			40,000
Miller/Harvey/Steel Storm and Water		60,000	65,000
Specifications Update			37,500
Walnut Street - Phase 1			176,200
Mogadore Tank Study			50,000
SR 59 and 43 Catch Basin Repairs/Replacement			0
Engineernig Drawing Update		37,500	37,500
East Main Storm Lining			100,000
Southwest Sanitary Pump Station			2,500,000
Total Capital Outlay	\$ 511,292	\$ 197,500	\$ 4,011,200
Total	\$ 511,977	\$ 197,500	\$ 4,011,200



Department: Utility Services	Division: Capital Facilities	Fund: Water, Sewer, & Storm Drainage	Account No: 201-550-502- 202-550-505- 208-550-508-
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Line Description	Water	Sewer	Storm Water Drainage	2021 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	915,000		50,000	965,000
Annual Street Program			40,000	40,000
Storm Sewer Design Standards Update			40,000	40,000
Miller/Harvey/Steel Storm and Water			65,000	65,000
Specifications Update	12,500	12,500	12,500	37,500
SR 59 and 43 Catch Basin Repairs/Replacement				0
Walnut Street - Phase 1	98,700		77,500	176,200
Mogadore Tank Study	50,000			50,000
Storm Water Utility Phase 2				0
Standard Construction Drawing Update	12,500	12,500	12,500	37,500
East Main Storm Lining			100,000	100,000
Southwest Sanitary Pump Station		2,500,000		2,500,000
Total Capital Outlay	\$ 1,088,700	\$ 2,525,000	\$ 397,500	\$ 4,011,200
Total	\$ 1,088,700	\$ 2,525,000	\$ 397,500	\$ 4,011,200





Health Services



FUNDING BY PROGRAM AREA

2021 RECOMMEND

HEALTH SERVICES

Health Services

Administrative	\$ 642,050
Food Service	124,682
Revolving Housing	166,629
Swimming Pool Inspection	9,281

TOTAL	<u><u>\$ 942,642</u></u>
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Department:
Health Services

Division:
Health

Fund:
General et al

Account No:
001-520-201

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 608,625	\$ 739,878	\$ 751,014
Operation and Maintenance	168,808	212,538	191,628
Capital Outlay	0	0	0
Total	<u>\$ 777,433</u>	<u>\$ 952,416</u>	<u>\$ 942,642</u>

Total Positions	9	9	9
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Funding by Source			
General	\$ 559,647	\$ 656,865	\$ 642,050
Food Service	97,890	118,523	124,682
Revolving Housing	112,066	167,979	166,629
Swimming Pool Inspection	7,830	9,049	9,281
Total	<u>\$ 777,433</u>	<u>\$ 952,416</u>	<u>\$ 942,642</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 2021 recommended operation and maintenance budget reflects a decrease of \$20,910.00 or (9.83)% compared to the 2020 budget, which is related to grant funding by the Environmental Protection Agency, Food and Drug Administration, and the Ohio Department of Health.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 436,672	\$ 538,448	\$ 541,819
7004 Retirement (PERS)	58,235	75,929	76,417
7005 Medicare	6,228	7,867	7,920
7006 Health Insurance	87,000	99,218	106,768
7008 Overtime	988	2,686	1,750
7009 Unemployment & Workers' Comp	17,702	12,130	12,740
7250 Auto Allowance	1,800	3,600	3,600
Total Personnel Services	\$ 608,625	\$ 739,878	\$ 751,014
7210 Travel & Training	\$ 3,679	\$ 7,000	\$ 3,250
7280 Vehicle Fuel	1,144	2,000	2,000
7310 Utilities	5,124	6,000	6,000
7320 Communications/Postage	6,498	9,000	8,500
7330 Rents & Leases	11,558	30,000	24,500
7340 Professional Services	88,444	96,810	87,500
7350 Maintenance of Equipment & Facilities	3,017	4,000	4,500
7360 Insurance & Bonding	8,618	9,228	9,728
7370 Printing, Photocopy, Advertising	2,170	4,000	3,500
7390 Misc. Contractual Service	17,818	22,000	25,000
7410 Office Supplies	1,556	5,000	4,000
7420 Operating Materials	15,992	14,500	12,250
7440 Small Tools/Minor Equipment	3,190	3,000	900
Total Operation & Maintenance	\$ 168,808	\$ 212,538	\$ 191,628
			Fund 301
7630 Equipment Items > \$2,500	\$	\$	\$ 0
Pick Up Truck Replacment			0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 777,433	\$ 952,416	\$ 942,642

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	\$ 344,330	\$ 79,473	\$ 111,046	\$ 534,849
7004 Retirement (PERS)	48,242	11,232	15,967	75,441
7005 Medicare	5,000	1,164	1,654	7,818
7006 Health Insurance	64,400	17,463	23,812	105,675
7008 Overtime	1,000	750	0	1,750
7009 Unemployment & Workers' Comp	7,200	2,800	2,600	12,600
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 473,772	\$ 112,882	\$ 155,079	\$ 741,733
7210 Travel & Training	\$ 1,000	\$ 1,250	\$ 1,000	\$ 3,250
7280 Vehicle Fuel	400	800	800	2,000
7310 Utilities	6,000			6,000
7320 Communications/Postage	3,000	2,750	2,750	8,500
7330 Rents & Leases	24,500			24,500
7340 Professional Services	87,500			87,500
7350 Maintenance of Equipment & Facilities	1,500	1,500	1,500	4,500
7360 Insurance & Bonding	9,728			9,728
7370 Printing, Photocopy, Advertising	1,500	1,000	1,000	3,500
7390 Misc. Contractual Service	25,000			25,000
7410 Office Supplies	1,000	1,500	1,500	4,000
7420 Operating Materials	6,250	3,000	3,000	12,250
7440 Small Tools/Minor Equipment	900			900
7480 Fees Remitted to State	0			0
7760 Fees Remitted to State	0			0
Total Operation & Maintenance	\$ 168,278	\$ 11,800	\$ 11,550	\$ 191,628
Fund 301				
7630 Equipment Items > \$2,500	\$	\$	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 642,050	\$ 124,682	\$ 166,629	\$ 933,361

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

Line Description	Page 1 Subtotal	Swimming Pool Inspection 1%	2021 Total
7001 Employee - Regular Salaries	\$ 534,849	\$ 6,970	\$ 541,819
7004 Retirement (PERS)	75,441	976	76,417
7005 Medicare	7,818	102	7,920
7006 Health Insurance	105,675	1,093	106,768
7008 Overtime	1,750	0	1,750
7009 Unemployment & Workers' Comp	12,600	140	12,740
7250 Auto Allowance	3,600	0	3,600
Total Personnel Services	\$ 741,733	\$ 9,281	\$ 751,014
7210 Travel & Training	\$ 3,250	\$	\$ 3,250
7280 Vehicle Fuel	2,000		2,000
7310 Utilities	6,000		6,000
7320 Communications/Postage	8,500		8,500
7330 Rents & Leases	24,500		24,500
7340 Professional Services	87,500		87,500
7350 Maintenance of Equipment & Facilities	4,500		4,500
7360 Insurance & Bonding	9,728		9,728
7370 Printing, Photocopy, Advertising	3,500		3,500
7390 Misc. Contractual Service	25,000		25,000
7410 Office Supplies	4,000		4,000
7420 Operating Materials	12,250		12,250
7440 Small Tools/Minor Equipment	900		900
7480 Fees Remitted to State	0		0
7760 Fees Remitted to State	0		0
Total Operation & Maintenance	\$ 191,628	\$ 0	\$ 191,628
7630 Equipment Items > \$2,500	\$	\$	\$ 0
Pick Up Truck Replacment	0		0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 933,361	\$ 9,281	\$ 942,642





Recreation

FUNDING BY PROGRAM AREA

**2021
RECOMMEND**

LEISURE TIME ACTIVITIES

Leisure Time Activities

Parks and Recreation	\$ 2,600,399
KABC	61,973
K-6 Child Care	370,036
Fitness Center	126,634
KYFC	23,700

TOTAL	\$ 3,182,742
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Department:
Leisure Time Activities

Division:
Parks & Recreation

Fund:
Parks & Recreation

Account No:
106-530-301

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 1,033,608	\$ 1,037,003	\$ 998,999
Operation and Maintenance	446,505	504,698	472,400
Capital Outlay	293,272	259,000	1,129,000
Total	<u>\$ 1,773,385</u>	<u>\$ 1,800,701</u>	<u>\$ 2,600,399</u>
Total Positions	42	42	42
<hr/>			
Funding by Source			
Recreation	\$ 1,773,385	\$ 1,800,701	\$ 2,600,399
Total	<u>\$ 1,773,385</u>	<u>\$ 1,800,701</u>	<u>\$ 2,600,399</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 2021 recommended operation and maintenance budget reflects a decrease of \$32,298.00, or (6.40)% compared to the 2020 budget.

Department:
Leisure Time Activities

Fund:
Parks & Recreation

Account No:
106-530-301

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 765,572	\$ 746,319	\$ 709,003
7004 Retirement (PERS)	102,346	107,938	99,260
7005 Medicare	11,277	11,046	10,636
7006 Health Insurance	106,600	115,500	123,900
7008 Overtime	23,789	25,000	25,000
7009 Unemployment & Workers' Comp	17,499	24,000	24,000
7250 Auto Allowance	6,525	7,200	7,200
Total Personnel Services	\$ 1,033,608	\$ 1,037,003	\$ 998,999
7210 Travel & Training	\$ 3,240	\$ 5,000	\$ 3,500
7280 Vehicle Fuel	13,981	17,000	17,000
7310 Utilities	38,408	40,865	37,000
7320 Communications/Postage	9,232	13,000	12,000
7330 Rents & Leases	10,540	29,500	27,500
7340 Professional Services	79,206	110,000	100,000
7350 Maintenance of Equipment & Facility	43,942	39,500	39,500
7360 Insurance & Bonding	13,154	15,833	14,900
7370 Printing, Photocopy, Advertising	19,521	21,750	20,000
7390 Misc. Contractual Service	88,197	76,000	76,000
7410 Office Supplies	3,148	5,750	5,000
7420 Operating Materials	116,401	125,000	115,000
7440 Small Tools/Minor Equipment	7,535	5,500	5,000
Total Operation & Maintenance	\$ 446,505	\$ 504,698	\$ 472,400
7991 Land Repayment (Advance Payback)	\$	\$	\$
7610 Land	9,144		
7620 Buildings	39,760		
7680 Contracts	223,804		
Park & Trail Paving & Sealing		30,000	30,000
Building Renovations		35,000	15,000
Ballfield Development			15,000
Hike & Bike Trail Design		35,000	
The Portage- Bradys Leap Section			1,000,000
Park and Facilities Master Plan Study		86,000	64,000
Playground Replacement		12,000	5,000
7630 Equipment Items > \$2,500	20,564		
Dump Truck Replacement		45,000	0
Mower Replacement		16,000	0
Total Capital Outlay	\$ 293,272	\$ 259,000	\$ 1,129,000
Total	\$ 1,773,385	\$ 1,800,701	\$ 2,600,399

Department:
Leisure Time Activities

Division:
KYBS

Fund:
Parks & Recreation

Account No:
106-530-302

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 26,956	\$ 36,293	\$ 25,973
Operation and Maintenance	25,260	36,000	36,000
Capital Outlay	0	0	0
Total	<u>\$ 52,216</u>	<u>\$ 72,293</u>	<u>\$ 61,973</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
Recreation	\$ <u>52,216</u>	\$ <u>72,293</u>	\$ <u>61,973</u>
Total	<u>\$ 52,216</u>	<u>\$ 72,293</u>	<u>\$ 61,973</u>
<hr/>			

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 2021 recommended operation and maintenance budget reflects no change as compared to the 2020 budget.

Department:
Leisure Time Activities

Division: Fund:
KYBS Parks & Recreation

Account No:
106-530-302

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 22,666	\$ 30,000	\$ 20,000
7004 Retirement (PERS)	3,194	4,326	4,006
7005 Medicare	331	449	449
7008 Overtime	147	900	900
7009 Unemployment & Workers' Comp	618	618	618
Total Personnel Services	\$ 26,956	\$ 36,293	\$ 25,973
7340 Professional Services	\$ 6,266	\$ 9,500	\$ 9,500
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7390 Misc. Contractual Service	3,123	4,500	4,500
7420 Operating Materials	15,871	22,000	22,000
7710 Refunds			
Total Operation & Maintenance	\$ 25,260	\$ 36,000	\$ 36,000
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 52,216	\$ 72,293	\$ 61,973

Department:
Leisure Time Activities

Division:
K-6 Child Care

Fund:
Parks & Recreation

Account No:
106-530-303

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 268,571	\$ 293,036	\$ 294,636
Operation and Maintenance	76,804	74,650	75,400
Capital Outlay	0	0	0
Total	<u>\$ 345,375</u>	<u>\$ 367,686</u>	<u>\$ 370,036</u>
Total Positions	17	17	17
<hr/>			
Funding by Source			
Recreation	\$ 345,375	\$ 367,686	\$ 370,036
Total	<u>\$ 345,375</u>	<u>\$ 367,686</u>	<u>\$ 370,036</u>
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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 2021 recommended operation and maintenance budget reflects a minimal increase of \$750, or 1.00% compared to the 2020 budget.

Department:
Leisure Time Activities

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

Account No:
106-530-303

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 212,521	\$ 232,564	\$ 232,564
7004 Retirement (PERS)	29,874	32,867	32,867
7005 Medicare	3,112	3,405	3,405
7006 Health Insurance	15,600	16,500	17,700
7008 Overtime	3,891	3,200	3,600
7009 Unemployment & Workers' Comp	3,573	4,500	4,500
Total Personnel Services	\$ 268,571	\$ 293,036	\$ 294,636
7210 Travel & Training	\$ 561	\$ 500	\$ 500
7280 Vehicle Fuel			
7310 Utilities			
7320 Communications/Postage			
7330 Rents & Leases	3,520	4,400	4,400
7340 Professional Services	745	2,500	2,500
7350 Maintenance of Equipment & Facility			
7360 Insurance & Bonding			
7370 Printing, Photocopy, Advertising	1,500	750	1,500
7390 Misc. Contractual Service	36,459	30,500	30,500
7410 Office Supplies		500	500
7420 Operating Materials	31,067	32,500	32,500
7440 Small Tools/Minor Equipment	2,952	3,000	3,000
7710 Refunds			
Total Operation & Maintenance	\$ 76,804	\$ 74,650	\$ 75,400
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 345,375	\$ 367,686	\$ 370,036

Department:
Leisure Time Activities

Division:
Fitness

Fund:
Parks & Recreation

Account No:
106-530-304

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 33,586	\$ 61,134	\$ 61,134
Operation and Maintenance	61,224	66,300	65,500
Capital Outlay	0	0	0
Total	<u>\$ 94,810</u>	<u>\$ 127,434</u>	<u>\$ 126,634</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Recreation	\$ 94,810	\$ 127,434	\$ 126,634
Total	<u>\$ 94,810</u>	<u>\$ 127,434</u>	<u>\$ 126,634</u>
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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 2021 Operation & Maintenance reflects a minimal decrease of \$800.00, or (1.21)% compared to the 2020 budget.

Department:
Leisure Time Activities

Division: Fund:
Fitness Parks & Recreation

Account No:
106-530-304

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 28,087	\$ 52,000	\$ 52,000
7004 Retirement (PERS)	3,932	7,280	7,280
7005 Medicare	407	754	754
7006 Health Insurance		0	
7008 Overtime		0	
7009 Unemployment & Workers' Comp	1,160	1,100	1,100
Total Personnel Services	\$ 33,586	\$ 61,134	\$ 61,134
7210 Travel & Training	\$	\$	\$
7280 Vehicle Fuel			
7310 Utilities	8,406	7,100	7,800
7320 Communications/Postage		1,500	0
7330 Rents & Leases	32,800	35,200	35,200
7340 Professional Services	11,337	10,500	10,500
7350 Maintenance of Equipment & Facility	750	3,000	3,000
7360 Insurance & Bonding		0	0
7370 Printing, Photocopy, Advertising		500	500
7390 Misc. Contractual Service	5,837	5,500	5,500
7410 Office Supplies		0	0
7420 Operating Materials	1,642	2,500	2,500
7440 Small Tools/Minor Equipment	452	500	500
7710 Refunds			
Total Operation & Maintenance	\$ 61,224	\$ 66,300	\$ 65,500
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 94,810	\$ 127,434	\$ 126,634

Department:
Leisure Time Activities

Division:
KYFC

Fund:
Parks & Recreation

Account No:
106-530-305

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$	\$	\$ 0
Operation and Maintenance			23,700
Capital Outlay			0
Total	\$ <u>0</u>	\$ <u>0</u>	\$ <u>23,700</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
Recreation	\$ <u>0</u>	\$ <u>0</u>	\$ <u>23,700</u>
Total	\$ <u>0</u>	\$ <u>0</u>	\$ <u>23,700</u>
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Program Description:

This cost center is used to account for the expenditures related to the Kent Youth Football and Cheer Program. This program provides flag and tackle football throughout the year for children ages 5 - 13 yrs old. The flag football program in 2021 will run from March - May and serves approximately 200 Children. Practices and games are held at Stonewater fields with the final game played at the Kent State University Football Stadium. This program is funded and supported by user fees.

The Kent Youth Tackle Football and Cheer program runs from July - October and is part of the Gridiron Football League. 1st - 8th graders can sign up for football that meet the weight criteria. Home field is Davey Elementary School Football field. This program is funded and supported by user fees and sponsorships.

Program Comments:

The 2021 Operation & Maintenance reflects a new account program.

Department:
Leisure Time Activities

Division:
KYFC

Account No:
106-530-305

Line Description	2021 Recommend
7001 Employee - Regular Salaries	\$ 0
7004 Retirement (PERS)	
7005 Medicare	
7006 Health Insurance	
7008 Overtime	
7009 Unemployment & Workers' Comp	
<u>Total Personnel Services</u>	<u>\$ 0</u>
7210 Travel & Training	\$ 0
7280 Vehicle Fuel	
7310 Utilities	
7320 Communications/Postage	
7330 Rents & Leases	
7340 Professional Services	4,900
7350 Maintenance of Equipment & Facility	
7360 Insurance & Bonding	
7370 Printing, Photocopy, Advertising	
7390 Misc. Contractual Service	5,800
7410 Office Supplies	
7420 Operating Materials	13,000
7440 Small Tools/Minor Equipment	
7710 Refunds	
<u>Total Operation & Maintenance</u>	<u>\$ 23,700</u>
7630 Equipment Items > \$2,500	\$
<u>Total Capital Outlay</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 23,700</u>



Community & Environment



2021

FUNDING BY PROGRAM AREA

RECOMMEND

COMMUNITY AND ENVIRONMENT

Community and Environment			
Community Development	\$		880,898
Housing and Building Inspection			436,126
C.D.B.G. Grant Fund			388,766
C.H.I.P. Grant Fund			150,000
Land Banking			7,000
Shade Tree			89,375
Urban Renewal			60,250
Public Parking			60,650
Main Street Program			70,000
Economic Development			147,539
EDA/RLF			60,000
SUBTOTAL			2,350,604
Basic Water - Administrative Support			7,068
Sewer - Administrative Support			7,068
Storm - Administrative Support			35,340
SUBTOTAL			49,476
MPITIE/TIF Fund			440,622
SUBTOTAL			440,622
TOTAL	\$		2,840,702

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

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 550,417	\$ 627,049	\$ 717,273
Operation and Maintenance	326,013	418,770	527,391
Capital Outlay	73,368	165,165	175,000
Total	<u>\$ 949,798</u>	<u>\$ 1,210,984</u>	<u>\$ 1,419,664</u>
Total Positions	5	5	5

Funding by Source			
General	\$ 715,102	\$ 887,644	\$ 880,898
Comm. Development Black Grant	234,696	323,340	388,766
CHIP	0	0	150,000
Total	<u>\$ 949,798</u>	<u>\$ 1,210,984</u>	<u>\$ 1,419,664</u>

Program Description:

The Community Development Department administers a variety of activities associated with private sector residential and commercial projects under development in the City, including land use planning, zoning administration, building, neighborhood development, economic development and grants administration. The Planning and Zoning Division manages comprehensive land use planning activities and is responsible for administering and enforcing the City's Zoning Code. The Planning and Zoning Division provides staff support for numerous boards and commissions, including the Planning Commission, Board of Zoning Appeals, the Architectural Review Board, the Committee on Design & Preservation, the Sustainability Commission, the Fair Housing Board, the Community Reinvestment Area Housing Council, two local Joint Economic Development District boards, and the coordination of the City's neighborhood planning program. The Department administers several programs that are funded with federal and state grant support, including the Community Development Block Grant (CDBG), the Economic Development Administration Revolving Loan Fund, and the Community Housing Impact and Preservation (CHIP) program. The grant assistance provided through these various federal and state agencies are utilized by the Community Development Department to offer a myriad of neighborhood revitalization programs, including housing rehabilitation, public infrastructure improvements in low income residential areas, and needed emergency service programs for the homeless. The Department also administers the Social Service Grant program which provides funding to local nonprofit agencies that work with disadvantaged persons. The Department provides technical assistance to other City departments with the writing of grant proposals and prevailing wage monitoring on capital projects.

Program Comments:

The 2021 recommended operation and maintenance budget reflects an increase of \$258,621.00 or 22% because it includes the appropriation of \$150,000 in CHIP grant funding. The City received an award of \$250,000 in CHIP grant funds from the State of Ohio in 2019, of which \$100,000 was appropriated in 2020 with the remainder of \$150,000 appropriated in this 2021 budget. Overall, the 2021 operation and maintenance budget has been reduced by \$57,000 for General Fund operations after adjusting for the CHIP funding.

The City's CDBG program year does not coincide with the City's fiscal calendar so past practice has been to budget the most recent grant award, plus estimated program income expenditures, which for the 2021 budget includes the 2020 CDBG grant award amount of \$303,766, plus \$50,000 for program income.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 399,975	\$ 458,709	\$ 514,652
7004 Retirement (PERS)	54,486	64,366	72,196
7005 Medicare	5,626	6,674	7,478
7006 Health Insurance	76,700	82,500	106,847
7008 Overtime	0	1,000	1,000
7009 Unemployment & Workers' Comp	10,030	10,200	11,500
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 550,417	\$ 627,049	\$ 717,273
7210 Travel & Training	\$ 2,293	\$ 4,000	\$ 900
7280 Vehicle Fuel	1,391	2,500	1,300
7320 Communications/Postage	24,425	30,200	24,566
7330 Rents & Leases	0	0	0
7340 Professional Services	46,594	95,000	31,500
7350 Maintenance of Equipment & Facility	1,580	3,500	3,500
7360 Insurance & Bonding	4,620	5,520	5,525
7370 Printing, Photocopy, Advertising	21,972	23,000	23,000
7390 Misc. Contractual Service	16,898	17,600	20,100
7410 Office Supplies	1,287	2,200	2,000
7420 Operating Materials	840	1,750	1,000
7440 Small Tools/Minor Equipment	1,244	2,500	1,000
7560 Social Service Contracts	57,404	78,000	65,000
7570 Public Service Contracts	144,781	108,000	263,000
Chip Grant 136-04-540-413-7570	0	0	
7590 Non-City Property Improvements	684	15,000	10,000
7990 Program Income Expenditures	0	30,000	75,000
Total Operation & Maintenance	\$ 326,013	\$ 418,770	\$ 527,391
7630 Equipment Items > \$2,500	\$ 20,565	\$	\$
CD Replacement/Vehicle		20,000	0
7680 Community Development Block Grant	52,803		
Walnut Street Construction		135,165	160,000
Bradys Leap Hike and Bike Trail		10,000	0
Kent Recreation Center Parking Lot			15,000
Total Capital Outlay	\$ 73,368	\$ 165,165	\$ 175,000
Total	\$ 949,798	\$ 1,210,984	\$ 1,419,664



Department: Community and Environment Division: Community Development Account No: 001-540-401
 126-

Line Description	001 General	126 CDBG	136 CHIP	2021 Total
7001 Employee - Regular Salaries	\$ 511,403	\$ 3,249	\$	\$ 514,652
7004 Retirement (PERS)	71,740	456		72,196
7005 Medicare	7,430	48		7,478
7006 Health Insurance	106,200	647		106,847
7008 Overtime	1,000	0		1,000
7009 Unemployment & Workers' Comp	11,500	0		11,500
7250 Auto Allowance	3,600	0		3,600
Total Personnel Services	\$ 712,873	\$ 4,400	\$ 0	\$ 717,273
7210 Travel & Training	\$ 700	\$ 200	\$	\$ 900
7280 Vehicle Fuel	1,300			1,300
7320 Communications/Postage	24,000	566		24,566
7330 Rents & Leases				0
7340 Professional Services	12,000	19,500		31,500
7350 Maintenance of Equipment & Facility	3,500			3,500
7360 Insurance & Bonding	5,525			5,525
7370 Printing, Photocopy, Advertising	22,000	1,000		23,000
7390 Misc. Contractual Service	20,000	100		20,100
7410 Office Supplies	2,000			2,000
7420 Operating Materials	1,000			1,000
7440 Small Tools/Minor Equipment	1,000			1,000
7560 Social Service Contracts	65,000			65,000
7570 Public Service Contracts		113,000	150,000	263,000
7590 Non-City Property Improvements	10,000			10,000
7992 Program Income Expenditures		75,000		75,000
Total Operation & Maintenance	\$ 168,025	\$ 209,366	\$ 150,000	\$ 527,391
	Fund 301			
7630 Equipment Items > \$2,500	\$	\$ 0	\$	\$ 0
CD Replacement Vehicle				0
7680 Community Development Block Grants				0
Walnut Street Construction		160,000		160,000
Brady's Leap Hike and Bike Trail				0
Kent Recreation Center Parking Lot		15,000		15,000
Total Capital Outlay	\$ 0	\$ 175,000	\$ 0	\$ 175,000
Total	\$ 880,898	\$ 388,766	\$ 150,000	\$ 1,419,664

Department:
Community and Environment

Division:
Building

Fund:
General et al

Account No:
001-540-402

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 379,664	\$ 428,282	\$ 436,627
Operation and Maintenance	41,831	70,272	48,975
Capital Outlay	0	0	0
Total	<u>\$ 421,495</u>	<u>\$ 498,554</u>	<u>\$ 485,602</u>
Total Positions	8	8	8

Funding by Source			
General	\$ 323,609	\$ 385,422	\$ 436,126
Water	48,943	56,566	7,068
Sewer	48,943	56,566	7,068
Storm			35,340
Total	<u>\$ 421,495</u>	<u>\$ 498,554</u>	<u>\$ 485,602</u>

Program Description:

The Building Division is part of the Community Development Department and staff working in this division is responsible for providing technical building plan review, issuing building permits, conducting inspections and authorizing final approval for all residential and commercial new construction and renovation projects throughout the City.

This division is certified by the State of Ohio. The certification requires staff to include a chief building official, a plans examiner and inspectors for all structural, electrical, heating/air conditioning, and plumbing construction activities.

The Building Division also has two Code Enforcement Officers on staff who are responsible for monitoring for compliance with all exterior and interior property maintenance requirements and zoning code regulations. The Compliance Officers also administer the City's Rental Licensing Program for single-family rental properties located in the City, which began in 2019.

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease of \$21,297.00 or 30.31% as compared to the 2020 budget.

Department: Community and Environment	Division: Building	Fund: General et al	Account No: 001-540-402
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Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 273,011	\$ 307,427	\$ 280,039
7004 Retirement (PERS)	38,061	43,156	39,314
7005 Medicare	3,852	4,469	4,074
7006 Health Insurance	62,400	66,000	106,200
7008 Overtime	0	750	750
7009 Unemployment & Workers' Comp	2,340	6,480	6,250
Total Personnel Services	\$ 379,664	\$ 428,282	\$ 436,627
7210 Travel & Training	\$ 1,722	\$ 3,500	\$ 700
7280 Vehicle Fuel	406	600	0
7320 Communications/Postage	4,473	6,300	5,800
7340 Professional Services	23,350	40,000	27,700
7350 Maintenance of Equipment & Facility	2,011	3,000	4,500
7360 Insurance & Bonding	660	772	775
7370 Printing, Photocopy, Advertising	1,922	2,000	1,350
7390 Misc. Contractual Service	6,224	10,000	7,000
7410 Office Supplies	330	600	400
7420 Operating Materials	585	500	250
7440 Small Tools/Minor Equipment	148	3,000	500
7710 Refunds		0	
Total Operation & Maintenance	\$ 41,831	\$ 70,272	\$ 48,975
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 421,495	\$ 498,554	\$ 485,602



Department:
Community and Environment

Division:
Building

Fund:
General et al

Account No:
540-402

Line Description	General	Water	Sewer	Storm	2021 Total
7001 Employee - Regular Salaries	\$ 243,464	\$ 5,225	\$ 5,225	\$ 26,125	\$ 280,039
7004 Retirement (PERS)	34,190	732	732	3,660	39,314
7005 Medicare	3,542	76	76	380	4,074
7006 Health Insurance	100,005	885	885	4,425	106,200
7008 Overtime	750	0	0	0	750
7009 Unemployment & Workers' Comp	5,200	150	150	750	6,250
					0
Total Personnel Services	\$ 387,151	\$ 7,068	\$ 7,068	\$ 35,340	\$ 436,627
7210 Travel & Training	\$ 700	\$	\$	\$	700
7280 Vehicle Fuel	0				0
7320 Communications/Postage	5,800				5,800
7340 Professional Services	27,700				27,700
7350 Maintenance of Equipment & Facility	4,500				4,500
7360 Insurance & Bonding	775				775
7370 Printing, Photocopy, Advertising	1,350				1,350
7390 Misc. Contractual Service	7,000				7,000
7410 Office Supplies	400				400
7420 Operating Materials	250				250
7440 Small Tools/Minor Equipment	500				500
7710 Refunds					0
Total Operation & Maintenance	\$ 48,975	\$ 0	\$ 0	\$ 0	\$ 48,975
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 436,126	\$ 7,068	\$ 7,068	\$ 35,340	\$ 485,602

Department:
Community and Environment

Division:
Land Banking

Fund:
General

Account No:
001-540-404
134-

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	9,563	10,000	7,000
Capital Outlay	0	0	0
Total	<u>\$ 9,563</u>	<u>\$ 10,000</u>	<u>\$ 7,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 9,563	\$ 10,000	\$ 7,000
UDAG	0	0	0
Total	<u>\$ 9,563</u>	<u>\$ 10,000</u>	<u>\$ 7,000</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 2021 recommended operation and maintenance budget level reflects a decrease of \$3,000.00 from the 2020 budgeted funding.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7390 Misc. Contractual Services	\$ 9,563	\$ 10,000	\$ 7,000
7730 Program Income Expenditures		0	0
Total Operation & Maintenance	\$ 9,563	\$ 10,000	\$ 7,000
7610 Lands	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 9,563	\$ 10,000	\$ 7,000

Department:
Community and Environment

Division:
Shade Tree

Fund:
General

Account No:
001-560-405

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	112,973	89,400	79,375
Capital Outlay	20,000	10,000	10,000
Total	<u>\$ 132,973</u>	<u>\$ 99,400</u>	<u>\$ 89,375</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 132,973	\$ 99,400	\$ 89,375
Total	<u>\$ 132,973</u>	<u>\$ 99,400</u>	<u>\$ 89,375</u>
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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 2021 recommended operation and maintenance budget reflects a decrease of \$10,025 or <11.21%> as compared to the 2020 budget.

Department:
Community and Environment

Division: Shade Tree
Fund: General

Account No:
001-560-405

Line Description	2019 Actual	2020 Budget	2021 Recommend
7210 Travel & Training	\$ 1,604	\$ 2,000	\$ 2,000
7280 Vehicle Fuel	2,956	2,500	2,500
7320 Communication and Postage		0	0
7350 Maintenance of Equipment & Facility		900	900
7360 Insurance & Bonding	370	500	475
7370 Printing, Photocopy, Advertising		0	0
7390 Misc. Contractual Service	107,153	80,000	70,000
7420 Operating Materials	269	2,000	2,000
7440 Small Tools/Minor Equipment	621	1,500	1,500
Total Operation & Maintenance	\$ 112,973	\$ 89,400	\$ 79,375
	301		
7690 Shade Trees	\$ 20,000	\$ 10,000	\$ 10,000
Total Capital Outlay	\$ 20,000	\$ 10,000	\$ 10,000
Total	\$ 132,973	\$ 99,400	\$ 89,375

Department:
Community and Environment

Division:
Urban Renewal

Fund:
General

Account No:
001-570-406

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	20,858	67,300	60,250
Capital Outlay	0	0	0
Total	<u>\$ 20,858</u>	<u>\$ 67,300</u>	<u>\$ 60,250</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 20,858	\$ 67,300	\$ 60,250
Total	<u>\$ 20,858</u>	<u>\$ 67,300</u>	<u>\$ 60,250</u>
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Program Description:

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

Program Comments:

The 2021 recommended operation and maintenance budget reflects a decrease of \$7,050.00 as compared to the 2020 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	2019 Actual	2020 Budget	2021 Recommend
7310 Utilities	\$	\$	\$
7330 Rents & Leases	2,645	2,300	2,750
7340 Professional Services	18,213	65,000	57,500
7370 Printing, Photocopy, Advertising			.
7390 Misc. Contractual Service			
<u>Total Operation & Maintenance</u>	<u>\$ 20,858</u>	<u>\$ 67,300</u>	<u>\$ 60,250</u>
7610 Land	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 20,858</u>	<u>\$ 67,300</u>	<u>\$ 60,250</u>

Department:
Community and Environment

Division:
Public Parking

Fund:
General

Account No:
001-560-407

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	59,387	62,000	60,650
Capital Outlay	0	135,000	0
Total	<u>\$ 59,387</u>	<u>\$ 197,000</u>	<u>\$ 60,650</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 59,387	\$ 197,000	\$ 60,650
Total	<u>\$ 59,387</u>	<u>\$ 197,000</u>	<u>\$ 60,650</u>
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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 2021 recommended operation and maintenance budget reflects a minimal decrease as compared to the 2020 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	2019 Actual	2020 Budget	2021 Recommend
7330 Rents & Leases	\$	\$ 0	\$ 6,450
7370 Printing, Photocopy, Advertising	608	1,000	650
7390 Misc. Contractual Services	58,779	61,000	53,550
7420 Operating Materials			
<u>Total Operation & Maintenance</u>	<u>\$ 59,387</u>	<u>\$ 62,000</u>	<u>\$ 60,650</u>
7630 Capital	0	135,000	
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 135,000</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 59,387</u>	<u>\$ 197,000</u>	<u>\$ 60,650</u>

Department:
Community and Environment

Division:
Main Street Program

Fund:
General

Account No:
001-540-409

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	70,000	70,000	70,000
Capital Outlay	0	0	0
Total	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 70,000	\$ 70,000	\$ 70,000
Total	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
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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 2021 recommended budget for the Main Street Program reflects no change from the prior 3-year contract award.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7340 Professional Services	\$	\$ 0	\$
7390 Misc. Contractual Service	70,000	70,000	70,000
<u>Total Operation & Maintenance</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</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>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>

Department:
Economic Development

Division:
Economic Development

Fund:
General

Account No:
001-540-410

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 113,681	\$ 124,748	\$ 127,589
Operation and Maintenance	118,389	90,890	79,950
Capital Outlay	0	0	0
Total	<u>\$ 232,070</u>	<u>\$ 215,638</u>	<u>\$ 207,539</u>
Total Positions	1	1	1

Funding by Source			
General	\$ 130,718	\$ 165,638	\$ 147,539
UDAG/EDA RLF	101,352	50,000	60,000
Total	<u>\$ 232,070</u>	<u>\$ 215,638</u>	<u>\$ 207,539</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 2021 recommended operation and maintenance budget reflects a decrease of \$10,940.00 or 12.4% compared to the 2020 budget.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7001 Employee - Regular Salaries	\$ 83,230	\$ 91,984	\$ 93,364
7004 Retirement (PERS)	11,652	12,879	13,071
7005 Medicare	1,189	1,335	1,354
7006 Health Insurance	15,600	16,500	17,700
7009 Unemployment & Workers' Comp	2,010	2,050	2,100
Total Personnel Services	\$ 113,681	\$ 124,748	\$ 127,589
7210 Travel & Training	\$ 629	\$ 1,800	\$ 500
7320 Communications/Postage	608	1,500	800
7340 Professional Services	0	6,000	5,000
7350 Maint of Equip & Facility	1,580	1,800	3,500
7360 Insurance & Bonding	183	340	350
7370 Printing, Photocopy, Advertising	838	2,500	1,800
7390 Misc. Contractual Service	12,623	25,000	7,000
7410 Office Supplies	220	300	100
7420 Operating Materials	356	350	400
7440 Small Tools/Minor Equipment	0	1,300	500
7730 Program Income Expenditures	101,352	50,000	60,000
Total Operation & Maintenance	\$ 118,389	\$ 90,890	\$ 79,950
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 232,070	\$ 215,638	\$ 207,539



Department: Economic Development	Division: Econ. Develop.	Fund: General & EDA RLF	Account No: 001-540-410
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Line Description	General	EDA RLF	2021 Total
7001 Employee - Regular Salaries	\$ 93,364	\$	\$ 93,364
7004 Retirement (PERS)	13,071		13,071
7005 Medicare	1,354		1,354
7006 Health Insurance	17,700		17,700
7009 Unemployment & Workers' Comp	2,100		2,100
Total Personnel Services	\$ 127,589	\$ 0	\$ 127,589
7210 Travel & Training	\$ 500	\$	\$ 500
7320 Communications/Postage	800		800
7340 Professional Services	5,000		5,000
7350 Maint of Equip & Facility	3,500		3,500
7360 Insurance & Bonding	350		350
7370 Printing, Photocopy, Advertising	1,800		1,800
7390 Misc. Contractual Service	7,000		7,000
7410 Office Supplies	100		100
7420 Operating Materials	400		400
7440 Small Tools/Minor Equipment	500		500
7992 Program Income Expenditures		60,000	60,000
Total Operation & Maintenance	\$ 19,950	\$ 60,000	\$ 79,950
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 147,539	\$ 60,000	\$ 207,539

Department:
Community Development

Division:
MPITIE

Fund:
Capital 302

Account No:
302-570-800

Resource Summary Expenditure Categories	2019 Actual	2020 Budget	2021 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	14,300	16,500	9,000
Capital Outlay	1,441,237	1,350,150	431,622
Total	<u>\$ 1,455,537</u>	<u>\$ 1,366,650</u>	<u>\$ 440,622</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
PILOTS/Note Renewal/Bonds	\$ 1,455,537	\$ 1,366,650	\$ 440,622
Total	<u>\$ 1,455,537</u>	<u>\$ 1,366,650</u>	<u>\$ 440,622</u>
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Program Description:

This Fund is exclusively dedicated to purposes/activities related to downtown redevelopment within the Tax Increment Financing (TIF) District, as defined by the Ohio Revised Code, City of Kent Ordinances, and City of Kent debt covenants. The official Fund name is Municipal Public Improvement Tax Increment Equivalent Fund.

Program Comments:

The primary activity currently addressed through this cost center is annual debt service activity and all revenue is generated entirely from Payments In Lieu of Taxes (PILOTS) distributed to the City by Portage County.

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

Line Description	2019 Actual	2020 Budget	2021 Recommend
7330 Rents & Leases	\$	\$	\$
7340 Professional Services	5,935	9,000	9,000
7370 Printing, Photocopy, Advertising			
7420 Operating Materials			
7510 Contingency			
7540 Debt Issuance Costs	8,365	7,500	-
Total Operation & Maintenance	\$ 14,300	\$ 16,500	\$ 9,000
7610 Land	\$	\$	\$
7620 Buildings			
7630 Equipment Items > \$2,500			
7680 Contract			
7830 Notes Interest	30,762	22,275	
7833 LTGO Bonds Interest	210,475	207,875	216,622
7810 Notes Principal	1,070,000	990,000	
7813 LTGO Bonds Principal	130,000	130,000	215,000
Subtotal	\$ 1,441,237	\$ 1,350,150	\$ 431,622
Total	\$ 1,455,537	\$ 1,366,650	\$ 440,622



DEBT SERVICE & CONTINGENCY

CITY OF KENT
2021 RECOMMENDED LONG-TERM DEBT FUNDING SOURCE SUMMARY

DEBT TYPE	STORM WATER	SEWER	WATER	INCOME TAX	SPECIAL INCOME TAX	PILOTS (TIF DISTRICT)	DEBT TYPE TOTAL
Issue II Loan	\$ 9,968	\$ 2,406	\$ 10,213	\$ 61,483	\$ -	\$ -	\$ 84,070
OWDA Loan	-	310,226	50,960	-	-	-	361,186
General Obligation Bond	-	52,580	-	355,371	819,095	431,622	1,658,668
Special Assessment Bond	-	-	-	-	-	-	-
TOTAL LONG TERM DEBT	<u>\$ 9,968</u>	<u>\$ 365,212</u>	<u>\$ 61,173</u>	<u>\$ 416,854</u>	<u>\$ 819,095</u>	<u>\$ 431,622</u>	<u>\$ 2,103,924</u>

The Fire Station Improvement Note was paid down due to market favorability.

The Police/Safety Center Note was replaced with General Obligation Bonds in 2020 when the market was favorable. Principal and interest payments are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note was replaced with bonds when the market was favorable in 2020. Principal and interest payments are included above.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note was replaced with General Obligation Bonds in 2020 due to market favorability. Principal and interest payments are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund 302.

2021 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

FUND	2017 APPROVED	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 RECOMMEND
General - Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SCMR - Operating	25,000	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000	50,000
Sewer - Operating	50,000	50,000	50,000	50,000	50,000
TOTAL	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

CITY OF KENT - DEBT SERVICE SCHEDULE - 2021

<u>YEAR</u>	<u>NAME OF ISSUE</u>	<u>OUTSTANDING 1/1/2021</u>	<u>PRINCIPAL 2021</u>	<u>INTEREST 2021</u>	<u>TOTAL 2021</u>	<u>OUTSTANDING 1/1/2022</u>	<u>REVENUE SOURCE</u>	<u>FUND</u>
General Obligation Bonds								
2021	LTGO - City Hall - Estimated	\$ 8,000,000	\$ 255,371	\$ 100,000	\$ 355,371	\$ 7,744,629	Income Tax	Fund 301
2020	LTGO - Sanitary Sewer Improvements	200,000	50,000	2,580	52,580	150,000	Sewer	Fund 202
2013	LTGO-Alley 4 Improvements	960,000	60,000	34,850	94,850	900,000	PILOT	Fund 302
2013	LTGO-Downtown Prkg Improvements	3,780,000	75,000	169,775	244,775	3,705,000	PILOT	Fund 302
2020	LTGO - Alley 5 Improvements	930,000	80,000	11,997	91,997	850,000	PILOT	Fund 302
2020	LTGO - Safey Center, Series 2020	2,145,000	185,000	27,670	212,670	1,960,000	Special Income Tax	Fund 303
2014	LTGO-Safety Cntr Const., Series 2014	3,765,000	140,000	160,625	300,625	3,625,000	Special Income Tax	Fund 303
2015	LTGO-Safety Cntr Const., Series 2015	3,825,000	140,000	165,800	305,800	3,685,000	Special Income Tax	Fund 303
	Subtotal	<u>23,605,000</u>	<u>985,371</u>	<u>673,297</u>	<u>1,658,668</u>	<u>22,619,629</u>		
Other								
2001	Issue II Loan - Elm/Mae/Morris	17,510	2,335	-	2,335	15,175	Storm Water	Fund 208
2001	OWDA Loan - Kent/Ravenna	97,029	31,181	3,260	34,441	65,848	Water	Fund 201
2003	OWDA Loan - Sewer Improvements	1,276,405	265,921	44,305	310,226	1,010,484	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	100,220	14,587	1,932	16,519	85,633	Special Assessments	Fund 201
2008	Issue II Loan - Area Q - Ph IV	22,376	2,633	-	2,633	19,743	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	77,500	5,000	-	5,000	72,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	108,660	19,756	-	19,756	88,904	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	26,466	4,812	-	4,812	21,654	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	13,236	2,406	-	2,406	10,830	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	35,362	4,420	-	4,420	30,942	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	237,500	25,000	-	25,000	212,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	110,764	12,307	-	12,307	98,457	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	54,006	5,401	-	5,401	48,605	Water	Fund 201
	Subtotal	<u>2,177,034</u>	<u>395,759</u>	<u>49,497</u>	<u>445,256</u>	<u>1,732,670</u>		
	TOTAL LONG TERM DEBT	<u>\$ 25,782,034</u>	<u>\$ 1,381,130</u>	<u>\$ 722,794</u>	<u>2,103,924</u>	<u>\$ 24,352,299</u>		
	Debt Issuance Costs				125,000			
	TOTAL SHORT TERM DEBT				125,000			
	Managed Reserve Contribution				25,540			
	County Auditor Special Assessment Fees				9,000			
	TOTAL DEBT				<u>\$ 2,263,464</u>			



APPENDICES

**CITY OF KENT, OHIO
2021 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**

		<u>2021 RECOMMEND</u>
GENERAL FUND - 001		
Community and Development - Shade Trees		\$10,000
TOTAL		<u>\$10,000</u>
 PARKS AND RECREATION - 106		
Park and Recreation Services		\$1,129,000
TOTAL		<u>\$1,129,000</u>
 Law Enforcement Trust - 125		
Police Services		-
TOTAL		<u>\$0</u>
 COMMUNITY DEV BLOCK GRANT - 126		
CDBG Community Development		\$175,000
TOTAL		<u>\$175,000</u>
 FIRE AND E.M.S. - 128		
Fire Services		\$752,000
TOTAL		<u>\$752,000</u>
 Wireless 911 - 129		
Safety Services		\$0
TOTAL		<u>\$0</u>
 WATER - 201		
Engineering		\$10,000
Central Maintenance		68,000
Vehicle Maintenance		5,000
Service (Plant)		265,000
Capital Facilities		1,088,700
TOTAL		<u>\$1,436,700</u>

**CITY OF KENT, OHIO
2021 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND
(Continued)**

	<u>2021 RECOMMEND</u>
SEWER - 202	
Engineering	\$10,000.00
Central Maintenance	68,000
Vehicle Maintenance	5,000
Service (Plant)	2,418,300
Capital Facilities	2,525,000
TOTAL	<u>\$5,026,300</u>
 SOLID WASTE - 205	
Vehicle Maintenance	<u>\$5,000</u>
 STORM WATER DRAINAGE - 208	
Central Maintenance	\$158,000
Vehicle Maintenance	5,000
Capital Facilities	397,500
Engineering	10,000
TOTAL	<u>\$570,500</u>
 CAPITAL PROJECTS - 301	
Capital Projects - Safety	\$408,570
Capital Projects - Service Administration	10,000
Capital Projects - Engineering	10,000
Capital Projects - Central Maintenance	558,000
Capital Projects - Service (Capital Facilities)	2,622,000
Capital Projects - IT	5,000
Capital Projects - Vehicle Maintenance	40,000
TOTAL	<u>\$3,653,570</u>
 Police Facility Fund - 303	 <u>\$82,000</u>
 GRAND TOTAL ALL FUNDS	 <u><u>\$12,840,070</u></u>
 CHARTER TEST CAPITAL REQUIREMENT	 \$3,368,793
CAPITAL RELATED TO CHARTER TEST	\$3,676,826 **
PERCENTAGE TO MEET CHARTER TEST	26.24%
RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT	\$308,033

**Includes Issue II loan repayments for Erie/Depeyster \$19,756 Fund 301 portion

**CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

BUDGET DIVISIONS	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 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	1	1
Payroll Administrator	1	1	1	1
Account Clerk	5	5	5	5
	<u>8</u>	<u>8</u>	<u>9</u>	<u>9</u>
<u>INCOME TAX ADMINISTRATION</u>				
Income Tax Auditor	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 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	11	11	11
Clerk-Dispatcher (part-time)	3	0	0	0
Records Clerk	0	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<u>JUVENILE SERVICES</u>				
Juvenile Counselor	1	1	1	1
Police Officer	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>				
Compliance Officer	2	2	2	2
Detention Officer (part-time)	6	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 RECOMMEND
<u>FIRE SERVICES</u>				
Fire Chief	1	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter	27	27	27	27
Fireman - Paid on Call	3	3	3	3
Fire Services Specialist	1	1	1	1
	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>
<u>COMMUNITY SERVICES - FIRE</u>				
Fire Lieutenant	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>CENTRAL MAINTENANCE</u>				
Laborer	4	4	4	4
Utilities Manager	1	1	1	1
Chief Operator	3	3	3	3
Repair Operator	3	3	4	4
Service Technician/Gardener	1	1	1	1
Service Worker	8	8	7	7
Maintenance Worker/Carpenter	1	1	1	1
Facilities Manager	1	1	1	1
Account Clerk	1	1	1	1
Equipment Technician	1	1	1	1
	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>
<u>VEHICLE MAINTENANCE</u>				
Master Mechanic	1	1	1	1
Mechanic	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>WATER TREATMENT PLANT</u>				
Water Plant Manager	1	1	1	1
Water Laboratory Technician	1	1	1	1
Plant Mechanic	1	1	1	1
Water Plant Chief Operator	1	1	1	1
Water Plant Operator	5	5	5	5
Laborer (General Maintenance)	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>WATER RECLAMATION FACILITY</u>				
Water Reclamation Plant Mgr.	1	1	1	1
Plant Mechanic	1	1	1	1
Water Reclamation Plant Operator	7	7	7	7
Chemist	1	1	1	1
Laboratory Technician	1	1	1	1
Environmental Technician	1	1	1	1
Chief Operator	1	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 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)	2	2	2	2
Construction Clerk	1	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>

CITY OF KENT, OHIO
2021 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS
(Continued)

BUDGET DIVISIONS	2018 APPROVED	2019 APPROVED	2020 APPROVED	2021 RECOMMEND
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Director	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ALL DEPARTMENTS	297	297	298	298
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Full-time	198	201	202	202
Part-time	99	96	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	\$	2,430,048	As of October 31, 2020
		\$	2,383,048	Held in City Investment Portfolio
		\$	47,000	Held in City of Kent Bonds

