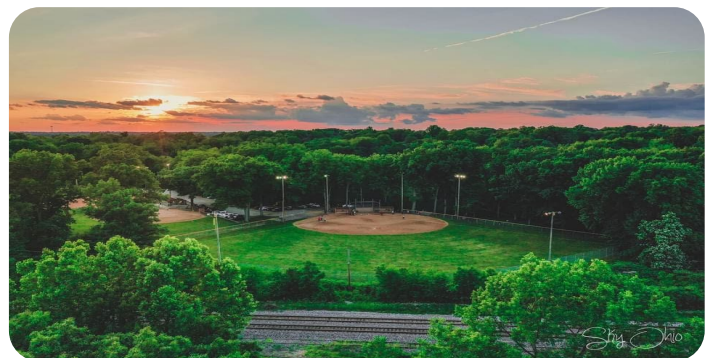


# *City of Kent, Ohio*

## *2023 Proposed Budget*



**CITY OF KENT, OHIO**

**2023 RECOMMENDED BUDGET**

**CITY OF KENT**  
**2023 RECOMMENDED BUDGET**  
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**2023 RECOMMENDED BUDGET**  
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# City Manager's Budget Message

## 2023 Proposed Operating Budget

November 19, 2022



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 2023 Proposed Operating Budget for City Council's consideration.

### Overview

The 2023 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2023. 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 2023, 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 and resurgence in 2021 (Delta variant) and Omicron in 2022, 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 the leading sectors of the local economy that were impacted by COVID19, particularly hospitality businesses and higher education which have 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 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 bridge those income tax dips in 2020 and 2021.

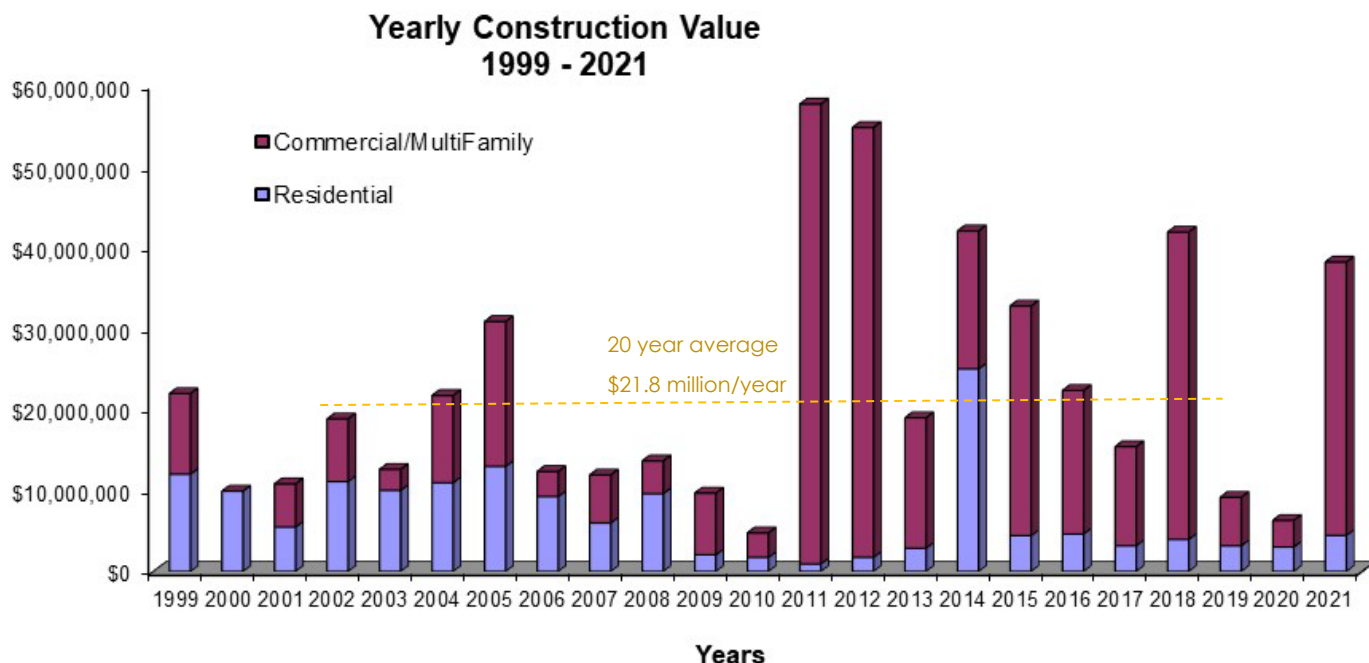
Through the first half of 2022, income tax receipts have showed steady growth and are on track to exceed \$18 million for the year -- representing a 7% increase over 2021. Unfortunately, with inflation and supply chain pressures pushing prices to 30-year highs, the buying power of those improved income tax revenues has been diminished by 8 to 10% -- resulting in a net loss of buying power despite rising revenues.

As a result, we continue to be faced with stretching funds in this budget to do our best to keep pace with rising costs, while still trying to make some progress on key new initiatives, e.g., hiring a new part time community engagement coordinator and a new part time sustainability coordinator.

### Local Economic Investments

Between 2011 and 2015 the City's downtown redevelopment produced record setting investments. From 2016 to 2018 commercial and residential investments remained strong at or above pre-redevelopment investment levels. 2019 showed signs of a softening in the local construction market but it was the arrival of COVID in 2020 that pushed investment to their lowest levels in the last 20 years. 2021 produced an investment rebound, rising from \$6.3 million in 2020 to \$38 million.

With a total of \$38 million in construction investment in residential, multifamily and commercial properties in 2021, the pent-up demand following the record low in 2020 (\$6 million) contributed to the 5<sup>th</sup> highest investment total over the last 22 years.



The resale housing market continued to show signs of strength as resale values climbed, housing supply tightened, and the time of market listings shortened. The student housing market showed signs of improvement as lease-up rates in the larger properties returned to 80-95% following lows of 65-80% in the fall of 2020. By 2021, the chilling effect of COVID on business investment seemed to pass and empty retail spaces were refilling with new tenants, keeping Kent's retail vacancy rate one of the lowest in the region.

Kent State University (KSU) remains the City's largest employer, contributing 32.2% of total municipal income tax revenues in 2021. It is worth noting that despite employment reductions at the Kent campus, KSU's proportional share of income taxes went up about 1% from 2020 to 2021. Still, job growth occurring in the private sector has lessened the KSU share of tax contributions by 5 to 7% overall when compared to historical levels.

In 2021, Kent State University reported a 4% increase in enrollment at the Kent campus, including a 7% increase in international enrollment. COVID19 presented the University with unexpected challenges in every aspect of operations from student attraction, retention, and remote learning, to financial assistance, student health, and student living. Across the 8 KSU campuses, total enrollment dropped by 4.1% to 34,761 students in 2021.

In 2021, Kent State University capital facilities work included the \$18 million expansion of the College of Aeronautics and Engineering, \$40 million Design and Innovation Hub, and the \$72 million new College of Business Administration building. Smaller repair and replacement projects included the Integrated Science Building, Library Building, and the MAC Center.

COVID had a chilling effect on business openings in 2020, but 2021 had a number of business expansions, renovations, and openings, including the Kwench Juice Café, Kent Mazda expansion, ModWash Auto Wash, Davey Tree campus expansion, Singh Biryani Indian Cuisine, La Casa Del Taco, Erie Street Kitchen expansion, new Dunkin' Donuts, Hippie Fox Rocks, and the relocation of the Over Easy restaurant. The Kent Social Services building and the iconic Kent Stage also underwent major renovations and expansion in 2021. These have proven to be popular additions to Kent's unique dining, retail and entertainment options that form the core of Kent's reputation as a regional destination.

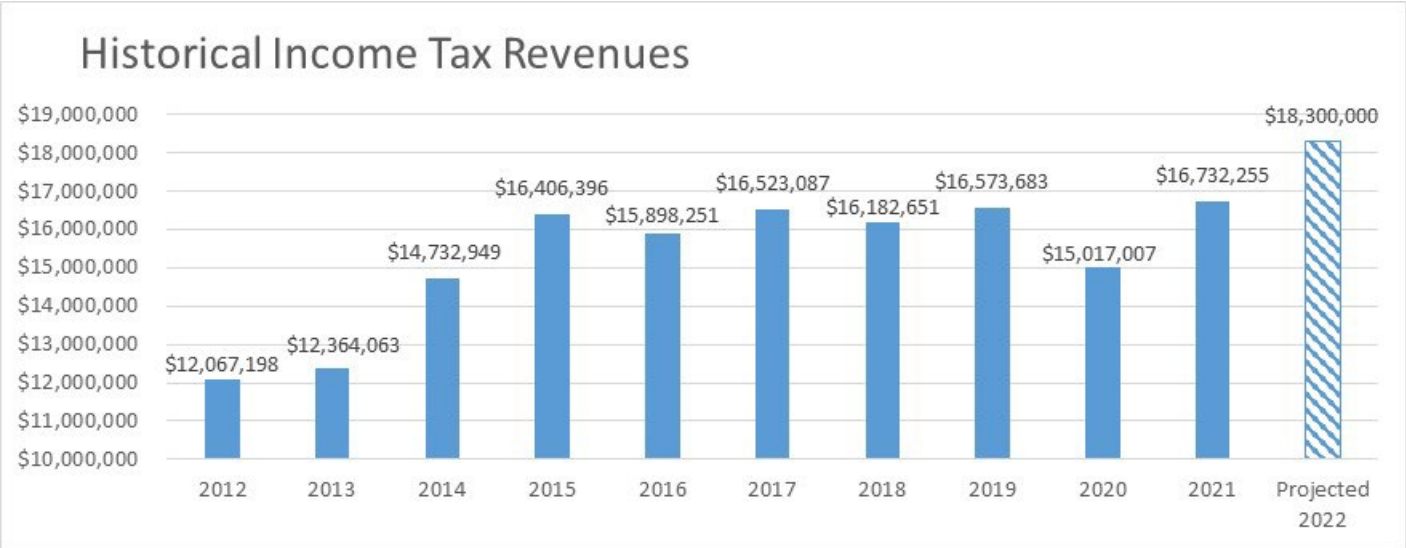
The City created the Downtown Outdoor Refreshment Area (DORA) to great acclaim in 2020 which amplified Kent's unique dining and entertainment options. The DORA boundaries were expanded in 2021 and smaller versions of most of Kent's signature special events and festivals resumed in 2022 after taking a year off in 2020 due to mass gathering restrictions.

In 2021 Kent City Council approved the final design of the new City Administration building, secured bond funding to finance the project, and bid and awarded the construction contract. Demolition of the former building was completed in Spring 2022 and the construction of the new building began in earnest in Summer 2022. Construction was also completed on the expansion and repairs at the West Side Fire Station in 2022.

City Financial Profile

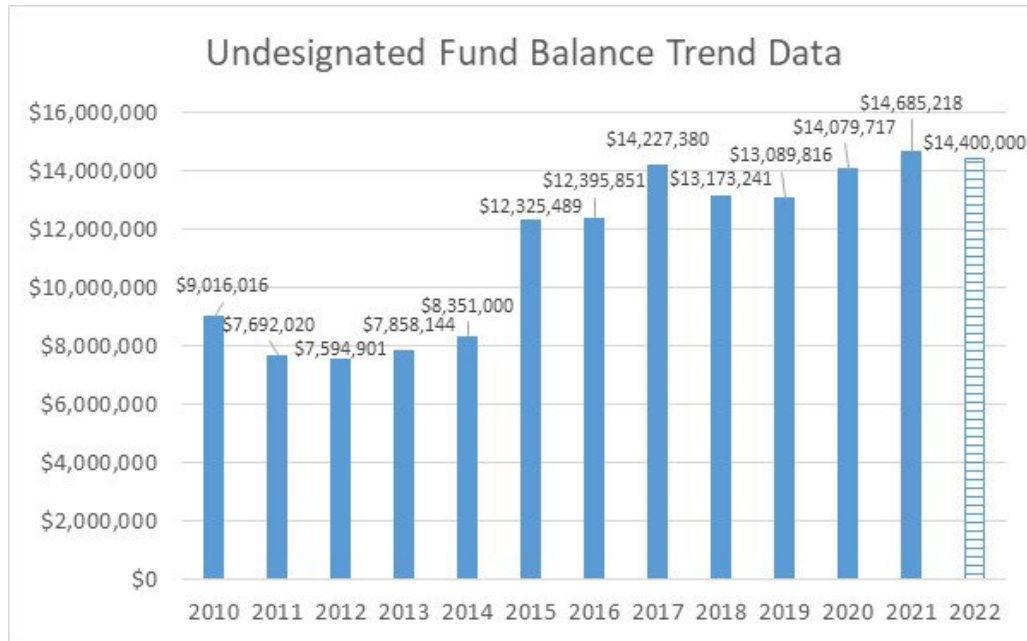
For year-end 2021, total City income tax collections were up 2.3% (\$337,834) while Kent State University's tax share declined by 6.7% (\$345,921) from 2020. Kent State's declines were expected following the completion of the 2020 employee early retirement program which included many large one-time pay outs in 2020 which elevated their income tax payments for that year and reduced the payroll for subsequent years.

Overall, the improved tax collections reflected the narrowing of the business activity gap between pre and post COVID with incremental gains towards a "new normal." In 2021, incidents of business closures decreased, some previously cancelled community events returned, and health restrictions were partially lifted, which seemed to enable the hardest hit hospitality, restaurant and retail sectors to show signs of recovery. The manufacturing sector in Kent made notable gains in their economic output in 2021 which helped offset the reduced pace of growth in the other sectors.





Leading up to 2017, the City's priority was to rebuild undesignated reserve balances. Beginning in 2018 the City began allocating portions of those reserve balances to provide supplemental funding for priority service and capital needs that had been deferred. As a result, the trend line (below) shows a peak in 2017 and decline through 2019 -- followed by increases resulting primarily from the extra pandemic funding.



The 2022 end of year forecast anticipates a slight (\$200,000) decrease in the undesignated fund balance; but overall the external pandemic funding stabilized the impacts of the income tax losses resulting from the COVID economic disruption.

A number of significant financial cautions accompany the proposed 2023 Budget.

- General Fund: Income taxes are the single most important factor to the City's financial solvency and while income tax revenues are rebounding, they are not rebounding as fast as inflation is driving up costs so the City's buying power is declining.
- Utility Funds: The availability of ARPA and new infrastructure stimulus funds in 2020 and 2021 provided relief to the sewer fund which was facing the prospect of double-digit rate increases and insolvency within a couple of years. However, rapid inflation increases (averaging 9%) has necessitated a recommendation of matching water and sewer rate increases of 9% to keep pace with expenditures.

The uncertain rate of inflation, and corresponding declining buying power of income tax revenue coming into all of the City's budgetary funds are matters that will have our attention throughout 2023-24.

2023 Budget Strategy

The challenge for our organization is to prepare a budget for 2023 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 10 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 2023.

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.

For 2023 the staff has proposed a 9% water and sewer rate increase to stay on track with the rising rate of inflation (8.3% CPI September 2022).

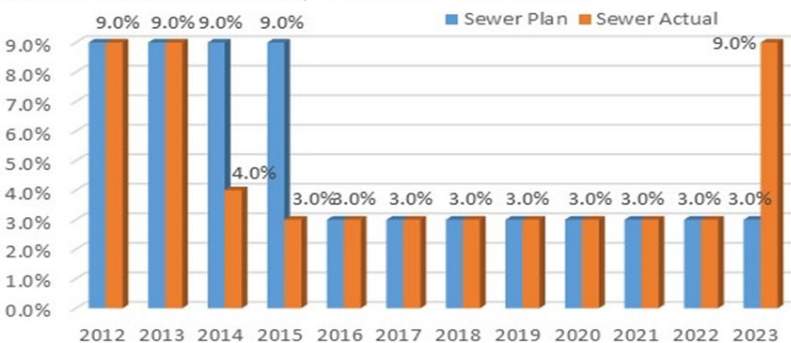
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%

Water Rate Increases, Planned vs. Actual



Even with the proposed 9% rate increases for 2023, the City’s utility customers will be paying an average of \$.36 less per month, or roughly \$4.33 less per year than originally planned for 2023.

Sewer Rate Increases, Planned vs. Actual



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

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

### Budgetary Assumptions

As noted, we have applied conservative budget principles to our draft 2023 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to remain the same compared to the 2022 amended budgeted amount, although 2022 is showing a notable growth from 2021.
- Local Government Funds will remain the same for 2023 or show a small growth compared to 2022, attributable to the City of Kent's allocation percentage of the Portage County entities in 2023.
- Kent-Franklin JEDD and Kent-Brimfield JEDD will show a net slight growth of projected revenues in 2023 compared to 2022.
- All authorized positions have been budgeted at actual salary expenses as of October 2022. The union contracts include a 2.25% pay increase (and a second CARES Act 2% salary pay supplement).
- Revenues in Water and Sewer Funds will be stressed to keep up with rising inflation rates for operating expenses and required capital needs for 2023 even after implementing rate increases of 9% in sewer and 9% in water.
- 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, although bills are being considered in the Ohio legislature to increase these percentages.
- Employer Health Insurance expenses continue to be a concern, for 2023 this budget will increase from \$18,300 to \$18,600 per family for a total increase in City costs of about \$60,000.
- 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 2023 compared to the most recent 2022 revised budget reflects a \$30,040 increase, or .3% overall increase (\$9,940,613 vs. \$9,910,573) This does not include Fund 807 Insurance.

### 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"

### 2023 Budget Numbers

The proposed 2023 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 as much as possible until the rate of inflation stabilizes.

The staff exceeded that budget challenge and the recommended O&M costs for 2023 compared to the most recent 2022 revised budget reflects a \$30,040 increase, or .3% overall increase (\$9,940,613 vs. \$9,910,573).

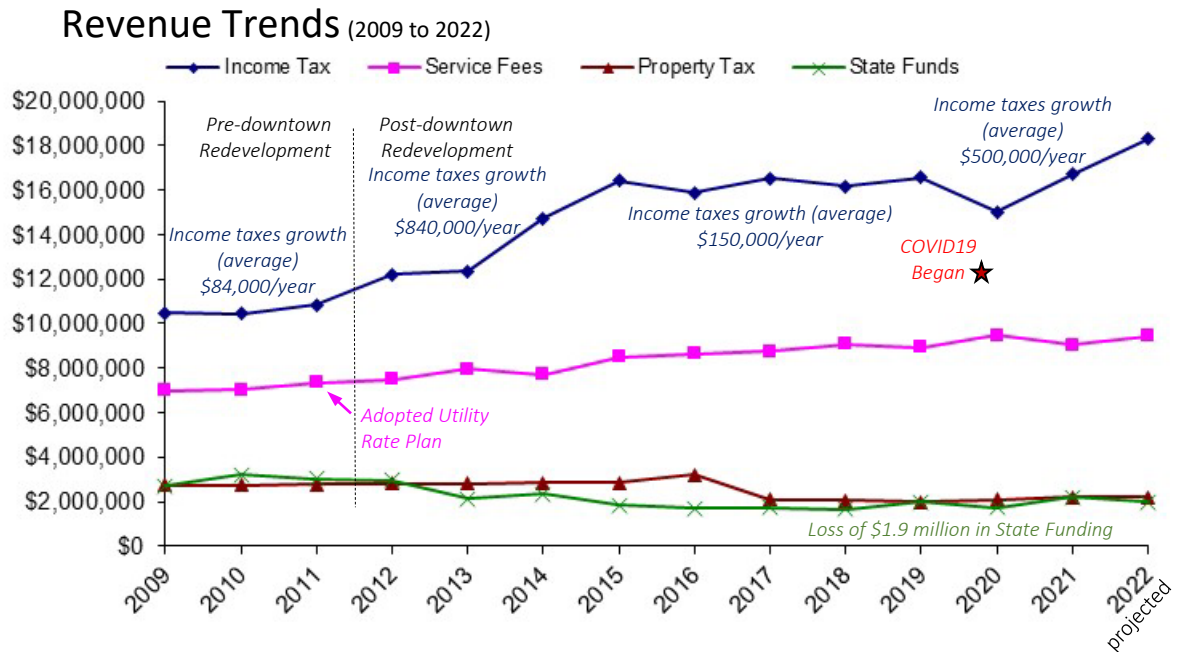
As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$76,000 per day to perform City services – with approximately 50% of those costs are attributed to Fire and Police functions.

The bargaining units' contracts for 2023 include a 2.25% wage increase. That wage increase is expected to increase Operating costs about \$450,000 in 2023.

With increases in health insurance, salaries, and overtime, the total Personnel Costs for 2023 are projected to go up \$1,317,518 or 4.8% above 2022.

Every City department has legitimate new staffing needs but we had to prioritize and continue to defer most position needs until further revenue gains are achieved. Where possible, we've allocated funding for existing position upgrades and new part-time positions to try to make some progress in key priority areas, i.e., the proposed 2023 Operating Budget includes funding for the new part time Civic Engagement Coordinator and part time Sustainability Coordinator, as well the existing part time Paramedicine Coordinator.

As noted in the chart below, most revenue categories had 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, the recovery of those income tax losses in 2021 and growth in 2022 has been critical to keeping pace with the recent historic rise in inflation.



In Closing

I am honored to work alongside our skilled Department Heads and City employees to implement our collective vision and I thank them for their hard work and dedication in the recent unprecedented times.

I would 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 2023 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2023 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

## 2023 BUDGET ASSUMPTIONS AND NOTES

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### Operating Revenues

1. Operating Revenue categories reflect a modest level of positive growth overall.
  - a. Income Tax performance is expected to stay flat compared to the 2022 amended budgeted amount due to the anticipated recession.
  - b. Local Government Funds will remain stable for 2023 compared to 2022, attributable to changes imposed by the State, Kent-Franklin JEDD will show a decrease of projected revenues and remain slightly lower than 2022. Kent-Brimfield JEDD may show some increases in 2023 due to the tax rate increased from 1.5% to 1.75% kicking in for returns.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2022 but will require adoption of a larger rate increases for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. There are significant upgrades needed at the water reclamation facility, and the City has utilized federal ARPA funds to fund much of these expenses.

### Personnel Services Expenses

1. All authorized positions have been budgeted to include an allowance for base salary increases and allowance for steps and other wage increases.
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 2023 we are increasing the budget from \$18,300 to \$18,600 for each full-time employee – net increase of \$300 per employee has a total budget impact of about \$60,000.
7. Overtime expense projections were provided by each department.

### Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets showed significant increases from 2022 due to major price increases.
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 2023 compared to 2022 reflects a \$1,197,445 increase, or 19.15% (\$9,940,613 vs. \$8,343,168).

### Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital) and projected total funding sources is <\$234,332>, which will be funded to the extent possible from P&R's remaining reserve fund balances.
2. The delta between Enterprise Funds (water, sewer, storm funds) projected total expenditures (including Capital), and funding sources per the tax budget and adding in reimbursements from the latest CAP plan is (\$1,874,806), which will be funded from Enterprise Fund reserve balances.



# 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

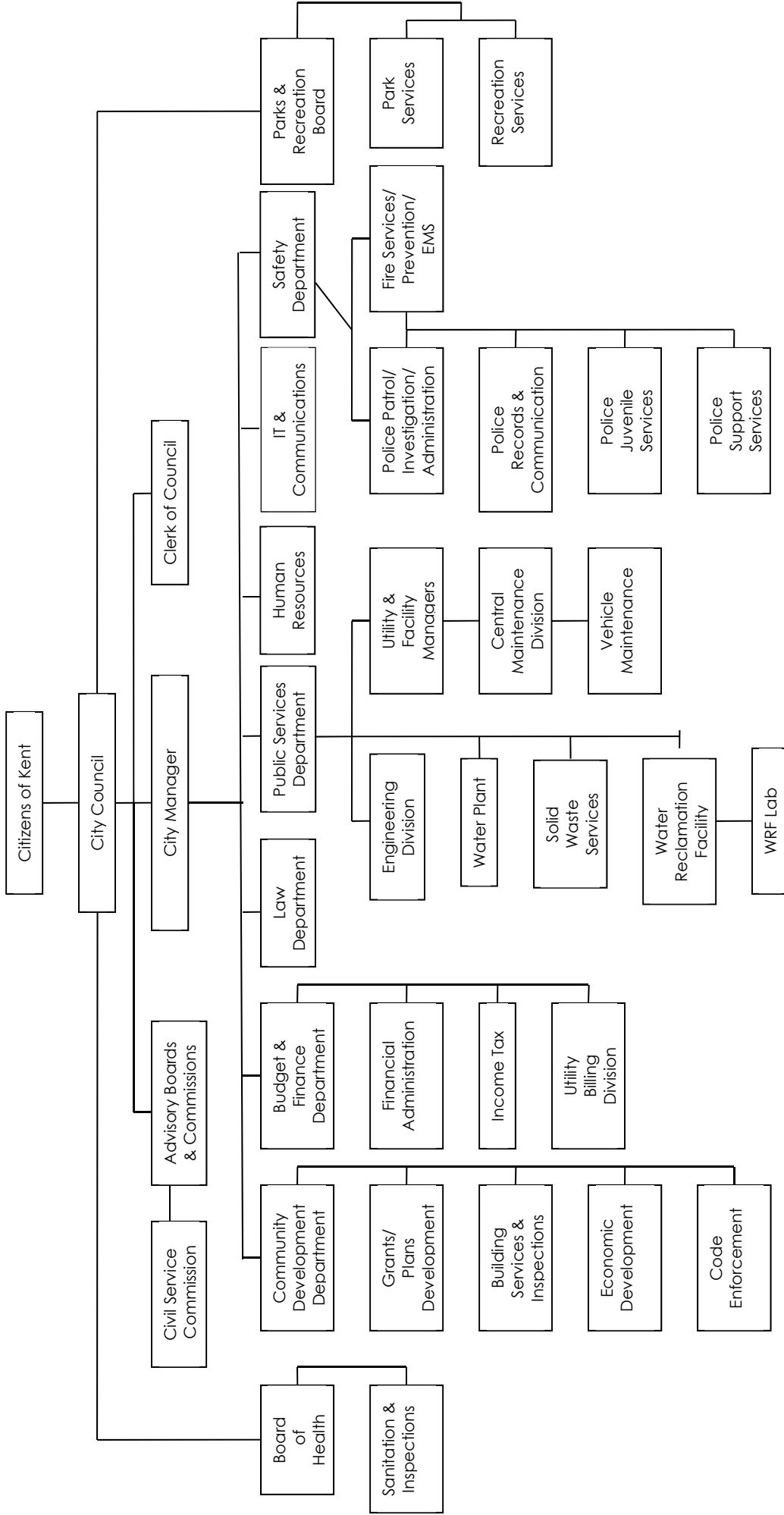
ELECTED OFFICIALS

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
Angela Manley	Parks and Recreation Director
Nicholas Shearer	Police Chief
William Myers	Fire Chief

# City of Kent, Ohio Organizational Chart



**CITY OF KENT, OHIO**

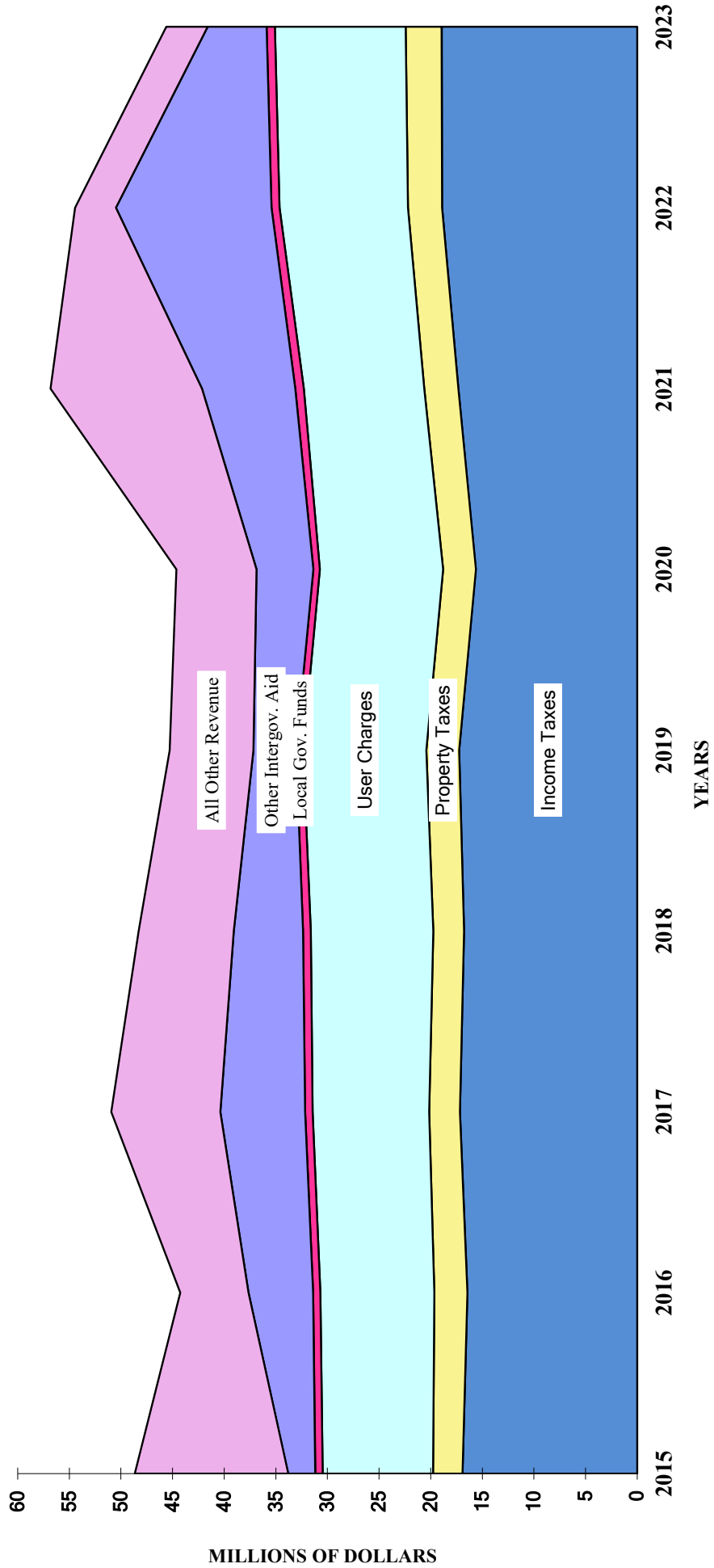
**2023 RECOMMENDED BUDGET**

**OVERVIEW**

**CITY OF KENT, OHIO**  
**2023 RECOMMENDED BUDGET**  
**REVENUE CATEGORY COMPARISON**

CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 REVISED BUDGET	2023 RECOMMEND BUDGET
<b>TAXES</b>				
Income Tax	\$ 15,017,007	\$ 16,732,255	\$ 18,300,000	\$ 18,300,000
Brimfield-Kent JEDD	110,389	128,228	120,000	172,500
Kent-Franklin JEDD	494,393	465,672	480,000	456,500
Property Taxes	3,178,603	3,303,094	3,300,000	3,500,000
PILOTs from the TIF	455,412	453,750	450,000	450,000
Motor Vehicle License Tax	227,702	251,633	240,000	240,000
Lodging Tax	84,765	84,765	140,000	150,000
Cable TV Franchise Tax	186,183	179,872	180,000	180,000
Subtotal Taxes	<u>19,754,454</u>	<u>21,599,269</u>	<u>23,210,000</u>	<u>23,449,000</u>
<b>USER CHARGES</b>				
Sewer	3,947,477	4,016,199	4,297,333	4,361,793
Water	3,824,604	3,747,969	3,972,847	4,032,440
Solid Waste	442,791	387,378	420,000	420,000
Storm Water Drainage	1,010,687	982,910	990,000	990,000
Intergovernmental (Franklin/Sugar Bush EMS)	776,830	658,911	850,000	900,000
Recreation	483,739	641,059	700,000	700,000
Other (Primarily EMS and Parking Meters)	1,446,479	1,223,701	1,200,000	1,248,000
Subtotal User Charges	<u>11,932,607</u>	<u>11,658,127</u>	<u>12,430,180</u>	<u>12,652,233</u>
<b>FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)</b>				
Community Development Block Grant(s)	324,846	700,624	250,000	306,220
CARES/COVID Grant and ARPA	2,304,149	3,768,443	5,155,140	-
Misc. grants and subsidies (non-health grants)	1,938	40,053	-	-
State Health Subsidy/Medicaid and other health grants	304,921	101,646	189,021	150,000
NOPEC Energy Conservation Grant	-	-	-	-
Summit Street Traffic Signal (ODOT & KSU and OPWC)	849,306	167,404	11,475	-
Annual Sidewalk/Street Program (AMATS/ODOT)	117,848	206,242	325,000	-
East Main Street Area Improvements	158,633	391,984	1,461,584	1,520,000
Final Clarifiers - Wastewater Plant	-	21,885	2,982,600	-
CHIP grant	-	105,318	-	150,000
Valleyview Morris Storm Water	-	-	33,785	-
Majors/Stinaff Water Line	-	-	395,000	-
Main/South Water Street Resurfacing	-	-	799,200	-
Miller/Harvey/Steel Storm Improvement	-	460,692	-	-
North Water Street Improvements	154,434	642,899	-	-
Hike & Bike/Clean Ohio Trails	-	843,041	-	-
Inter Fund Transfer - Fire Vehicle Replacement	350,000	350,000	350,000	68,000
Paint KSU 400,000 gallon Tower	-	-	250,000	-
Downtown Lighting LED Replacement Study	-	-	20,000	-
SR 59 Alternative Transportation Improvements	-	-	20,000	715,000
Digester Heat Exchangers	-	-	-	1,167,000
N. Mantua Street Improvements	-	-	-	400,000
Portage Mill Race Segment	-	-	-	200,000
OEPA Loan - SW Sanitary Pump Station	-	275,976	1,818,014	-
Subtotal (Restricted) Federal, State and Local Aid	<u>4,566,075</u>	<u>8,076,207</u>	<u>14,060,819</u>	<u>4,676,220</u>
<b>ALL OTHER FEDERAL, STATE AND LOCAL AID</b>				
Local Government Fund (State)	611,816	818,361	800,000	820,000
Shared Taxes and Fees	1,307,855	1,388,915	1,300,000	1,300,000
Subtotal Federal, State and Local Aid	<u>1,919,671</u>	<u>2,207,276</u>	<u>2,100,000</u>	<u>2,120,000</u>
<b>INTEREST EARNINGS</b>				
	564,765	405,866	425,000	425,000
<b>FINES AND FORFEITURES</b>				
	246,703	322,065	275,000	300,000
<b>PERMITS, LICENSES, INSPECTIONS</b>				
	498,555	566,425	450,000	500,000
<b>ALL OTHER REVENUE</b>				
Bond/Note/Loan (Issue II) Proceeds	3,275,000	9,865,530	-	-
Rents (City property & cell phone towers)	48,687	49,383	45,000	45,000
Tap-in Fees	63,026	134,636	35,000	35,000
Special Assessments	244,120	209,039	200,000	200,000
Miscellaneous	1,523,355	1,731,812	1,200,000	1,200,000
Subtotal All Other Revenue	<u>5,154,188</u>	<u>11,990,400</u>	<u>1,480,000</u>	<u>1,480,000</u>
<b>TOTAL ALL REVENUE</b>	<u>\$ 44,637,018</u>	<u>\$ 56,825,635</u>	<u>\$ 54,430,999</u>	<u>\$ 45,602,453</u>

**2023 BUDGET - REVENUE CATEGORY COMPARISON**

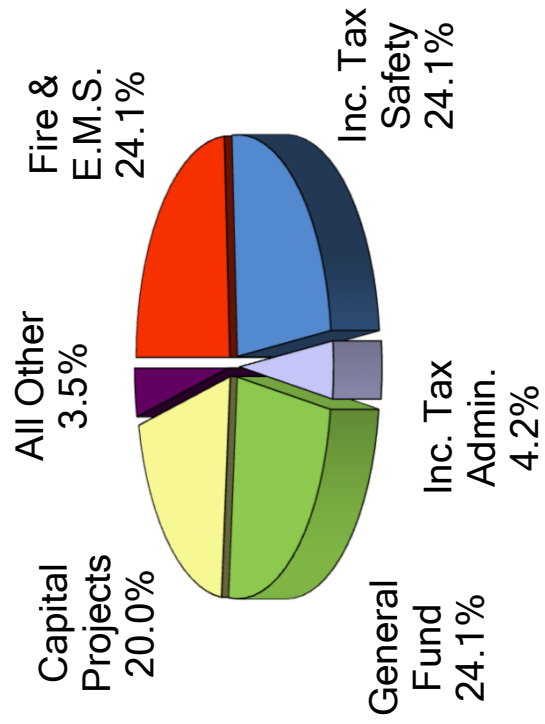


**CITY OF KENT, OHIO**  
**2023 RECOMMENDED BUDGET**  
**USE OF MUNICIPAL INCOME TAX DOLLARS**

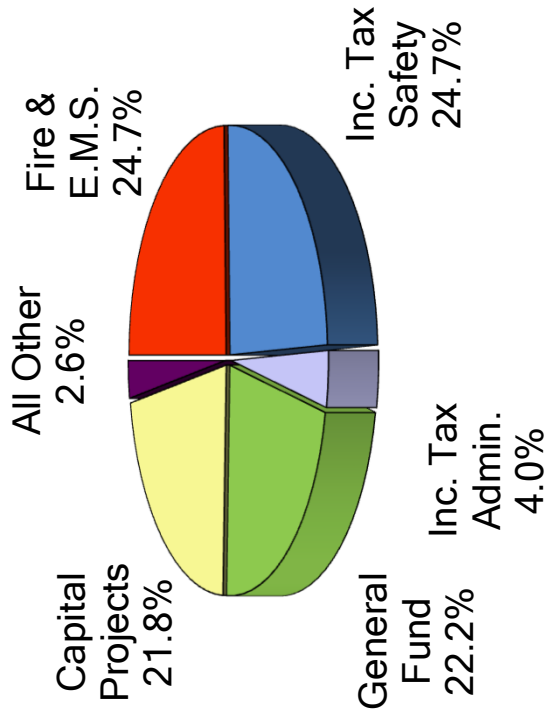
<u>USE</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 APPROVED BUDGET</u>	<u>2023 RECOMMEND BUDGET</u>
Street Construction				
Maintenance & Repair Fund	\$ 1,000,000	\$ 600,000	\$ 500,000	\$ 400,000
Capital Projects	3,237,674	2,840,087	2,977,460	3,526,164
New Police Station	1,689,458	1,854,946	1,792,730	1,992,182
Fire & Emergency				
Medical Service Fund	3,523,933	3,368,793	3,585,560	3,984,364
Income Tax Safety Fund	3,523,933	3,368,793	3,585,460	3,984,364
General Fund	3,600,000	3,600,000	3,600,000	3,600,000
Income Tax Administration	691,611	549,995	623,684	642,260
Health Insurance Fund	-	-	-	-
Managed Reserve	25,540	25,540	25,540	25,540
Debt Service fund	70,000	-	-	-
<b>Totals</b>	<b>\$ 17,362,149</b>	<b>\$ 16,208,154</b>	<b>\$ 16,690,434</b>	<b>\$ 18,154,874</b>
Less Police Facility (P.F. not reflected in graph)	1,689,458	1,854,946	1,792,730	1,992,182
<b>Total (less Police Facility)</b>	<b>\$ 15,672,691</b>	<b>\$ 14,353,208</b>	<b>\$ 14,897,704</b>	<b>\$ 16,162,692</b>

# USE OF MUNICIPAL INCOME TAX DOLLARS

**2022 APPROVED**



**2023 RECOMMENDED**



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



**CITY OF KENT, OHIO**  
**2023 RECOMMENDED BUDGET**  
**SUMMARY & COMPARISON OF MAJOR BUDGET TYPES**

<b>FUND</b>	<b>PERSONNEL SERVICES</b>	<b>OPERATIONS &amp; MAINT.</b>	<b>CAPITAL</b>	<b>RESERVE &amp; DEBT</b>	<b>CONTGY</b>	<b>TOTALS</b>
General Fund	\$ 4,008,524	\$ 2,700,601	\$ 20,000	\$ -	\$ 100,000	\$ 6,829,125
West Side Fire	309,191	15,100	-	-	-	324,291
SCM&R	1,295,803	1,144,720	-	-	25,000	2,465,523
State Highway	-	67,200	-	-	-	67,200
Parks and Recreation	1,438,973	639,567	249,000	-	-	2,327,540
Food Service	116,231	24,340	-	-	-	140,571
Income Tax	136,370	505,890	-	25,540	-	667,800
Revolving Housing	162,111	21,270	-	-	-	183,381
State & Local Forfeits	-	-	-	-	-	-
Drug Law Enforcement	-	15,000	-	-	-	15,000
Enforcement and Education	-	11,000	-	-	-	11,000
Income Tax Safety	7,849,902	770,425	-	-	-	8,620,327
Law Enforcement Trust	-	-	-	-	-	-
CDBG Grants	4,100	202,900	175,200	-	-	382,200
Fire and EMS	5,721,980	852,035	504,400	-	-	7,078,415
Swimming Pool Inspections	9,545	-	-	-	-	9,545
CHIP Grant	-	200,000	-	-	-	200,000
ARPA Fund	406,450	-	5,579,400	-	-	5,985,850
Water	2,395,729	1,141,556	1,224,700	100,921	50,000	4,912,906
Sewer	2,195,936	999,879	3,865,100	363,940	50,000	7,474,855
Utility Billing	-	95,405	-	-	-	95,405
Solid Waste	443,635	265,325	76,200	-	-	785,160
Storm Water Drainage	672,897	126,400	307,300	13,350	-	1,119,947
Water Guarantee Deposits	-	1,000	-	-	-	1,000
Capital Projects	339,314	-	5,638,300	522,290	25,000	6,524,904
Downtown Dev.-MPITIE	-	-	-	436,135	-	436,135
Police Pension	140,000	-	-	-	-	140,000
Fire Pension	140,000	-	-	-	-	140,000
EDA RLF	-	75,000	-	-	-	75,000
Police Facility Fund	-	66,000	635,000	815,000	-	1,516,000
<b>TOTALS 2023</b>	\$ 27,786,691	4.8% \$ 9,940,613	19.1% \$ 18,274,600	\$ 2,277,176	\$ 250,000	\$ 58,529,080
<b>TOTALS 2022</b>	\$ 26,469,173	4.8% \$ 8,343,168	1.7% \$ 12,507,270	\$ 2,364,190	\$ 250,000	\$ 49,933,801
<b>TOTALS 2021</b>	\$ 25,268,046	0.6% \$ 8,201,544	-6.4% \$ 12,840,070	\$ 2,263,464	\$ 250,000	\$ 48,823,124
<b>TOTALS 2020</b>	\$ 25,113,244	5.2% \$ 8,759,693	3.3% \$ 15,387,565	\$ 5,472,276	\$ 250,000	\$ 54,982,778
<b>TOTALS 2019</b>	\$ 23,864,784	5.2% \$ 8,477,557	0.3% \$ 10,403,900	\$ 6,750,163	\$ 250,000	\$ 49,746,404
<b>TOTALS 2018</b>	\$ 22,694,704	1.0% \$ 8,453,193	-3.3% \$ 13,070,619	\$ 7,584,525	\$ 250,000	\$ 52,053,041
<b>TOTALS 2017</b>	\$ 22,469,474	6.8% \$ 8,740,792	3.0% \$ 9,925,153	\$ 4,540,120	\$ 250,000	\$ 45,925,539
<b>TOTALS 2016</b>	\$ 21,030,974	3.2% \$ 8,487,265	4.7% \$ 19,801,100	\$ 4,891,290	\$ 250,000	\$ 54,460,629
<b>TOTALS 2015</b>	\$ 20,371,316	3.7% \$ 7,917,267	3.0% \$ 24,999,600	\$ 6,105,037	\$ 250,000	\$ 59,643,220
<b>TOTALS 2014</b>	\$ 19,649,725	2.5% \$ 7,685,933	0.6% \$ 4,427,000	\$ 6,072,196	\$ 250,000	\$ 38,084,854
<b>TOTALS 2013</b>	\$ 19,176,659	-0.3% \$ 7,639,195	-3.1% \$ 8,030,491	\$ 11,619,641	\$ 250,000	\$ 46,715,986
<b>TOTALS 2012</b>	\$ 19,224,891	-0.1% \$ 7,880,753	1.1% \$ 10,587,642	\$ 5,239,666	\$ 250,000	\$ 43,182,952

# 2023 - COMPARISON OF MAJOR BUDGET TYPES

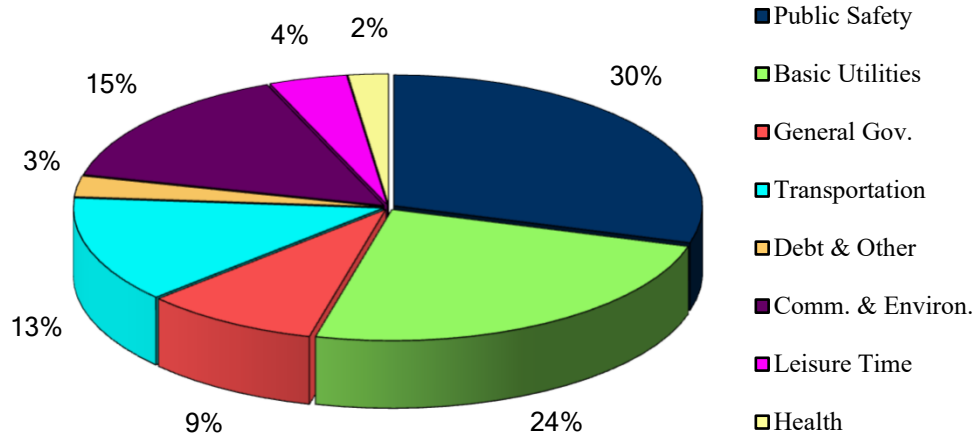


**CITY OF KENT, OHIO**  
**2023 RECOMMENDED BUDGET**  
**PROGRAM AREA COMPARISON - ALL FUNDS**

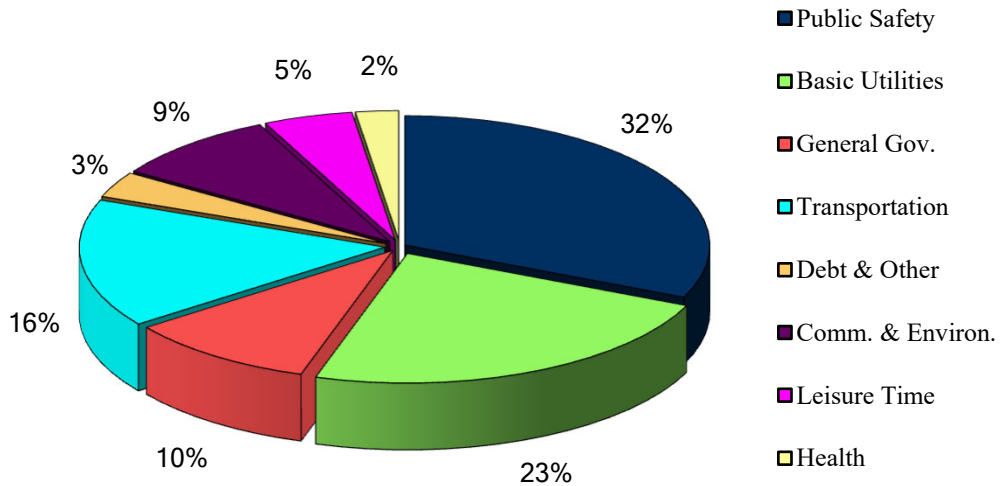
<u>PROGRAM AREA</u>	<u>2019</u> <u>APPROVED</u>	<u>2020</u> <u>APPROVED</u>	<u>2021</u> <u>APPROVED</u>	<u>2022</u> <u>APPROVED</u>	<u>2023</u> <u>RECOMMEND</u>
Basic Utilities	\$ 13,119,433	\$ 9,980,558	\$ 14,710,625	\$ 11,144,755	\$ 13,810,062
Public Safety	14,339,489	14,797,972	15,331,014	15,272,740	16,830,033
Police Facility	4,261,479	3,141,500	901,095	1,506,609	1,516,000
Transportation	5,070,712	7,539,944	5,286,888	7,739,289	7,462,023
General Government	4,793,273	11,300,754	4,422,145	4,763,812	5,105,410
Debt Service	2,788,684	2,394,776	1,444,369	1,556,581	1,462,176
Community and Environment	1,956,329	2,255,744	2,350,604	4,281,183	8,566,541
Leisure Time Activities	2,251,645	2,368,114	3,182,742	2,287,422	2,327,540
Health Services	914,360	952,416	942,642	1,100,410	1,198,295
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>
<b>Totals</b>	<b>\$ 49,746,404</b>	<b>\$ 54,982,778</b>	<b>\$ 48,823,124</b>	<b>\$ 49,903,801</b>	<b>\$ 58,529,080</b>
Less Police Facility (P.F. not reflected in graph)	<u>4,261,479</u>	<u>3,141,500</u>	<u>901,095</u>	<u>1,506,609</u>	<u>1,516,000</u>
<b>Total (less Police Facility)</b>	<b><u>\$ 45,484,925</u></b>	<b><u>\$ 51,841,278</u></b>	<b><u>\$ 47,922,029</u></b>	<b><u>\$ 48,397,192</u></b>	<b><u>\$ 57,013,080</u></b>

# PROGRAM AREA COMPARISON

## 2023 RECOMMENDED



## 2022 APPROVED







# General Government

<u>FUNDING BY PROGRAM AREA</u>	<u>2023</u> <u>RECOMMEND</u>
<b>GENERAL GOVERNMENT</b>	
General Government	
City Council	\$ 219,410
Mayor	16,597
Community Support	106,000
City Manager	410,129
Human Resources	128,585
Civil Service	73,206
Law	424,103
Financial Administration	608,962
Income Tax Administration	642,260
Service Administration	630,455
Engineering	304,677
Miscellaneous and Sundry	422,150
Information Technology	540,137
Diversification	56,425
<b>SUBTOTAL</b>	<b>4,583,096</b>
Capital Projects	
Service Admin. Support	10,000
Engineering Admin. Support	339,314
Information Technology	173,000
<b>SUBTOTAL</b>	<b>522,314</b>
<b>Subtotal General Government</b>	<b>5,105,410</b>
Basic Utility Services	
Human Resources Support	37,264
Financial Admin. Support	403,304
Service Admin. Support	491,388
Engineering Admin. Support	615,802
IT Support	246,075
<b>Subtotal Basic Utility Services</b>	<b>1,793,833</b>
<b>TOTAL</b>	<b>\$ 6,899,243</b>

General Fund  
 General Government  
 City Council

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 154,551	\$ 179,605	\$ 179,905
Operation and Maintenance	35,960	24,625	39,505
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 190,511</b>	<b>\$ 204,230</b>	<b>\$ 219,410</b>
 Funding by Source			
General	\$ 190,511	\$ 204,230	\$ 219,410
<b>Total</b>	<b>\$ 190,511</b>	<b>\$ 204,230</b>	<b>\$ 219,410</b>
 Total Positions	10	10	10

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 2023 recommended operation and maintenance budget reflects an increase of operations and maintenance of \$11,650 or 47.31% compared to the 2022 budget.

General Fund  
 General Government  
 City Council

Account Number(s)

001.08.570.701.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 116,476	\$ 136,600	\$ 136,600
7004 Retirement (PERS)	16,303	19,124	19,124
7005 Medicare	1,672	1,981	1,981
7006 Health Insurance	17,700	18,300	18,600
7009 Unemployment & Workers' Comp	2,400	3,600	3,600
<b>Total Personnel Services</b>	<b>154,551</b>	<b>179,605</b>	<b>179,905</b>
7210 Travel & Training	908	1,500	2,500
7320 Communications/Postage	1,166	1,500	1,750
7340 Professional Services	10,798	5,500	6,000
7350 Maintenance of Equipment & Facility	95	800	-
7360 Insurance & Bonding	200	325	325
7370 Printing, Photocopy, Advertising	2,300	3,000	4,000
7390 Misc. Contractual Service	19,445	11,000	23,530
7410 Office Supplies	634	300	700
7420 Operating Materials	311	500	500
7440 Small Tools/Minor Equipment	-	200	200
7999 COVID	103	-	-
<b>Total Operation &amp; Maintenance</b>	<b>35,960</b>	<b>24,625</b>	<b>39,505</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 190,511</b>	<b>\$ 204,230</b>	<b>\$ 219,410</b>



General Fund  
 General Government  
 Mayor

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 9,351	\$ 13,487	\$ 13,487
Operation and Maintenance	1,084	3,400	3,110
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 10,435</b>	<b>\$ 16,887</b>	<b>\$ 16,597</b>
Funding by Source General	\$ 10,435	\$ 16,887	\$ 16,597
<b>Total</b>	<b>\$ 10,435</b>	<b>\$ 16,887</b>	<b>\$ 16,597</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

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 2023 recommended operation and maintenance budget reflects an increase of \$200 or 5.88%, compared to the 2022 budget.

General Fund  
 General Government  
 Mayor

Account Number(s)

001.08.570.702.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 8,100	\$ 11,500	\$ 11,500
7004 Retirement (PERS)	1,134	1,610	1,610
7005 Medicare	117	167	167
7009 Unemployment & Workers' Comp	-	210	210
Total Personnel Services	9,351	13,487	13,487
7210 Travel & Training	101	1,000	1,000
7320 Communications/Postage	220	1,000	1,000
7340 Professional Services	-	100	100
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	603	500	210
7410 Office Supplies	-	100	100
7420 Operating Materials	160	500	500
Total Operation & Maintenance	1,084	3,400	3,110
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 10,435	\$ 16,887	\$ 16,597

General Fund  
 General Government  
 Community Support

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	36,065	103,000	106,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 36,065</b>	<b>\$ 103,000</b>	<b>\$ 106,000</b>
Funding by Source General	\$ 36,065	\$ 103,000	\$ 106,000
<b>Total</b>	<b>\$ 36,065</b>	<b>\$ 103,000</b>	<b>\$ 106,000</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023 recommended operation and maintenance budget reflects an increase of \$3,000 or 2.91% compared to the 2022 budget.

General Fund  
 General Government  
 Community Support

Account Number(s)

001.08.570.703.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7330 Rents & Leases	\$ -	\$ 30,000	\$ 30,000
7390 Misc. Contractual Service	9,900	28,000	31,000
7780 Bed Tax Shared	26,165	45,000	45,000
Total Operation & Maintenance	36,065	103,000	106,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 36,065	\$ 103,000	\$ 106,000

General Fund  
 General Government  
 City Manager

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 306,943	\$ 346,579	\$ 356,164
Operation and Maintenance	44,978	56,925	53,965
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 351,921</b>	<b>\$ 403,504</b>	<b>\$ 410,129</b>
Funding by Source General	\$ 351,921	\$ 403,504	\$ 410,129
<b>Total</b>	<b>\$ 351,921</b>	<b>\$ 403,504</b>	<b>\$ 410,129</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

Program Description:

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

Program Comments:

The 2023 recommended operation and maintenance budget reflects a zero percent increase, compared to the 2022 budget.

General Fund  
 General Government  
 City Manager

Account Number(s)

001.09.570.704.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 228,367	\$ 259,331	\$ 267,111
7004 Retirement (PERS)	31,797	36,382	37,474
7005 Medicare	3,279	3,766	3,879
7006 Health Insurance	35,400	36,600	37,200
7008 Overtime	-	300	300
7009 Unemployment & Workers' Comp	4,500	6,600	6,600
7250 Auto Allowance	3,600	3,600	3,600
	<b>306,943</b>	<b>346,579</b>	<b>356,164</b>
Total Personnel Services			
7210 Travel & Training	479	500	500
7320 Communications/Postage	3,142	4,000	4,000
7340 Professional Services	-	4,500	4,500
7350 Maintenance of Equipment & Facility	2,633	3,000	1,500
7360 Insurance & Bonding	256	425	425
7370 Printing, Photocopy, Advertising	528	1,400	1,400
7390 Misc. Contractual Service	37,246	42,000	40,540
7410 Office Supplies	644	500	500
7420 Operating Materials	50	200	200
7440 Small Tools/Minor Equipment	-	400	400
	<b>44,978</b>	<b>56,925</b>	<b>53,965</b>
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
Total Capital Outlay			
Total	<b>\$ 351,921</b>	<b>\$ 403,504</b>	<b>\$ 410,129</b>

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 133,598	\$ 142,694	\$ 149,062
Operation and Maintenance	12,800	15,310	16,787
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 146,398</b>	<b>\$ 158,004</b>	<b>\$ 165,849</b>
Funding by Source			
General	\$ 113,224	\$ 122,333	\$ 128,585
Water	13,269	14,265	14,903
Sewer	11,943	12,830	13,403
Solid Waste	3,981	4,288	4,479
Storm	3,981	4,288	4,479
<b>Total</b>	<b>\$ 146,398</b>	<b>\$ 158,004</b>	<b>\$ 165,849</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

Program Description:

HR 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. HR also coordinates employment related disputes and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters.

Program Comments:

The 2023 recommended operation and maintenance budget has increased as follows: Professional services increased by 10%; Misc. Contractural has increased by 10%; Maint. of Equipment and Facility has increased by 20%. However, overall operation and maintenance has increased by \$1,477 or 9.65% as compared to the 2022 budget.

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 100,071	\$ 105,110	\$ 110,366
7004 Retirement (PERS)	13,493	14,718	15,454
7005 Medicare	1,433	1,526	1,602
7006 Health Insurance	17,701	18,300	18,600
7009 Unemployment & Workers' Comp	900	3,040	3,040
Total Personnel Services	<u>133,598</u>	<u>142,694</u>	<u>149,062</u>
7210 Travel & Training	75	700	700
7320 Communications/Postage	290	300	300
7340 Professional Services	8,398	9,725	10,697
7350 Maint of Equip & Facility	1,907	1,500	1,800
7360 Insurance & Bonding	200	325	325
7370 Printing, Photocopy, Advertising	2	100	100
7390 Misc. Contractual Service	1,896	2,050	2,255
7410 Office Supplies	-	200	200
7420 Operating Materials	32	210	210
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	<u>12,800</u>	<u>15,310</u>	<u>16,787</u>
7630 Equipment Items > \$2,500	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 146,398</u></u>	<u><u>\$ 158,004</u></u>	<u><u>\$ 165,849</u></u>



General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Human Resources

	Account Number(s)	001.09.570.705.	201.07.550.723.	202.07.550.723.
		Fund 001	Fund 201	Fund 202
		75%	10%	9%
Line Description		General	Water	Sewer
7001 Employee - Regular Salaries	\$	82,761	\$ 11,036	\$ 9,933
7004 Retirement (PERS)		11,587	1,546	1,391
7005 Medicare		1,200	161	145
7006 Health Insurance		13,950	1,860	1,674
7009 Unemployment & Workers' Comp		2,300	300	260
<b>Total Personnel Services</b>		<b>111,798</b>	<b>14,903</b>	<b>13,403</b>
7210 Travel & Training		700	-	-
7320 Communications/Postage		300	-	-
7340 Professional Services		10,697	-	-
7350 Maint of Equip & Facility		1,800	-	-
7360 Insurance & Bonding		325	-	-
7370 Printing, Photocopy, Advertising		100	-	-
7390 Misc. Contractual Service		2,255	-	-
7410 Office Supplies		200	-	-
7420 Operating Materials		210	-	-
7440 Small Tools/Minor Equipment		200	-	-
<b>Total Operation &amp; Maintenance</b>		<b>16,787</b>	<b>-</b>	<b>-</b>
7630 Equipment Items > \$2,500		-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$</b>	<b>128,585</b>	<b>\$ 14,903</b>	<b>\$ 13,403</b>

205.07.550.723.

208.07.550.723.

Fund 205 3% Solid Waste	Fund 208 3% Storm Water	2023 Total
\$ 3,318	\$ 3,318	\$ 110,366
465	465	15,454
48	48	1,602
558	558	18,600
90	90	3,040
<hr/>	<hr/>	<hr/>
4,479	4,479	149,062
<hr/>	<hr/>	<hr/>
-	-	700
-	-	300
-	-	10,697
-	-	1,800
-	-	325
-	-	100
-	-	2,255
-	-	200
-	-	210
-	-	200
<hr/>	<hr/>	<hr/>
-	-	16,787
<hr/>	<hr/>	<hr/>
-	-	-
<hr/>	<hr/>	<hr/>
-	-	-
<hr/>	<hr/>	<hr/>
\$ 4,479	\$ 4,479	\$ 165,849
<hr/>	<hr/>	<hr/>

General Fund  
 General Government  
 Civil Service

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 27,865	\$ 32,445	\$ 41,730
Operation and Maintenance	8,376	32,925	31,476
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 36,241</b>	<b>\$ 65,370</b>	<b>\$ 73,206</b>
Funding by Source General	\$ 36,241	\$ 65,370	\$ 73,206
<b>Total</b>	<b>\$ 36,241</b>	<b>\$ 65,370</b>	<b>\$ 73,206</b>
Total Positions	1	1	1

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 2023 recommended operation and maintenance budget reflects an \$815 decrease or 2.48% as compared to the 2022 budget.

Professional Service line item, which is used for testing and assessment centers, was decreased 3.20% as we move towards creating tests ourselves, saving costs from assessment centers.

General Fund  
 General Government  
 Civil Service

Account Number(s)

001.10.570.706.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 23,832	\$ 27,648	\$ 35,625
7004 Retirement (PERS)	3,337	3,871	4,988
7005 Medicare	346	401	517
7009 Unemployment & Workers' Comp	350	525	600
Total Personnel Services	27,865	32,445	41,730
7320 Communications/Postage	200	300	300
7340 Professional Services	6,441	25,500	24,685
7350 Maintenance of Equipment & Facility	262	1,000	850
7360 Insurance & Bonding	200	325	325
7370 Printing, Photocopy, Advertising	461	3,000	3,000
7390 Misc. Contractual Service	812	550	66
7410 Office Supplies	-	150	150
7420 Operating Materials	-	2,000	2,000
7440 Small Tools/Minor Equipment	-	100	100
Total Operation & Maintenance	8,376	32,925	31,476
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 36,241	\$ 65,370	\$ 73,206

General Fund  
 General Government  
 Law Department

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 299,465	\$ 337,667	\$ 347,093
Operation and Maintenance	53,456	78,405	77,010
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 352,921</b>	<b>\$ 416,072</b>	<b>\$ 424,103</b>
Funding by Source General	\$ 352,921	\$ 416,072	\$ 424,103
<b>Total</b>	<b>\$ 352,921</b>	<b>\$ 416,072</b>	<b>\$ 424,103</b>
Total Positions	4	4	4

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 2023 recommended operation and maintenance budget did NOT increase as compared to the 2022 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.

General Fund  
 General Government  
 Law Department

Account Number(s)

001.06.570.707.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 224,871	\$ 254,800	\$ 262,444
7004 Retirement (PERS)	31,475	35,672	36,743
7005 Medicare	3,219	3,695	3,806
7006 Health Insurance	35,400	36,600	37,200
7009 Unemployment & Workers' Comp	4,500	6,900	6,900
Total Personnel Services	299,465	337,667	347,093
7210 Travel & Training	612	950	950
7320 Communications/Postage	586	700	700
7340 Professional Services	33,488	60,000	60,000
7350 Maintenance of Equipment & Facility	737	780	360
7360 Insurance & Bonding	400	675	675
7370 Printing, Photocopy, Advertising	86	100	100
7390 Misc. Contractual Service	13,508	12,000	11,025
7410 Office Supplies	939	1,000	1,000
7420 Operating Materials	3,100	2,000	2,000
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	53,456	78,405	77,010
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 352,921	\$ 416,072	\$ 424,103

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds  
 General Government  
 Finance Administration

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 798,191	\$ 966,624	\$ 969,024
Operation and Maintenance	233,294	275,200	275,017
Capital Outlay	10,918	-	-
<b>Total</b>	<b>\$ 1,042,403</b>	<b>\$ 1,241,824</b>	<b>\$ 1,244,041</b>
<b>Funding by Source</b>			
General	\$ 495,104	\$ 610,534	\$ 608,962
Income Tax	111,958	136,034	136,370
Water	142,205	170,554	169,544
Sewer	126,884	158,434	157,200
Utility Billing	92,388	89,900	95,405
Solid Waste	31,474	38,284	38,380
Storm	31,472	38,084	38,180
Capital Projects	10,918	-	-
<b>Total</b>	<b>\$ 1,042,403</b>	<b>\$ 1,241,824</b>	<b>\$ 1,244,041</b>
<b>Total Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>

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 2023 recommended operation and maintenance budget reflects an increase of 3.08%, or \$8,487, as compared to the 2022 budget.

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds  
 General Government  
 Finance Administration

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 597,912	\$ 708,142	\$ 708,142
7004 Retirement (PERS)	77,022	99,930	99,930
7005 Medicare	7,224	10,352	10,352
7006 Health Insurance	104,726	128,100	130,500
7008 Overtime	7	5,500	5,500
7009 Unemployment & Workers' Comp	7,700	11,000	11,000
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>798,191</b>	<b>966,624</b>	<b>969,024</b>
7210 Travel & Training	1,769	3,500	3,500
7320 Communications/Postage	41,639	54,900	55,950
7330 Rents & Leases	8,414	11,600	11,200
7340 Professional Services	15,142	19,500	20,000
7350 Maintenance of Equipment & Facility	55	4,500	3,560
7360 Insurance & Bonding	3,749	4,500	5,037
7370 Printing, Photocopy, Advertising	8,151	6,600	10,200
7390 Misc. Contractual Service	147,992	152,400	147,870
7410 Office Supplies	2,444	3,700	3,700
7420 Operating Materials	3,898	5,500	5,500
7440 Small Tools/Minor Equipment	-	3,500	3,500
7520 Liability	-	5,000	5,000
7999 COVID	41	-	-
<b>Total Operation &amp; Maintenance</b>	<b>233,294</b>	<b>275,200</b>	<b>275,017</b>
7630 Equipment Items > \$2,500	10,918	-	-
<b>Total Capital Outlay</b>	<b>10,918</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 1,042,403</b>	<b>\$ 1,241,824</b>	<b>\$ 1,244,041</b>



General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds  
 General Government  
 Finance Administration

Line Description	Account Number(s)	001.07.570.708.	116.07.570.709.	201.07.550.724.
		Fund 001 49% General	Fund 116 14% Inc.Tax	Fund 201 15% Water
7001 Employee - Regular Salaries		\$ 346,989	\$ 99,140	\$ 106,221
7004 Retirement (PERS)		48,960	13,990	14,990
7005 Medicare		5,071	1,450	1,553
7006 Health Insurance		63,945	18,270	19,575
7008 Overtime		2,695	770	825
7009 Unemployment & Workers' Comp		2,750	2,750	2,750
7250 Auto Allowance		3,600	-	-
<b>Total Personnel Services</b>		<b>474,010</b>	<b>136,370</b>	<b>145,914</b>
7210 Travel & Training		3,300	-	-
7320 Communications/Postage		17,350	-	800
7330 Rents & Leases		1,500	-	9,300
7340 Professional Services		17,500	-	-
7350 Maintenance of Equipment & Facility		1,060	-	-
7360 Insurance & Bonding		4,237	-	200
7370 Printing, Photocopy, Advertising		2,400	-	-
7390 Misc. Contractual Service		80,305	-	13,330
7410 Office Supplies		1,800	-	-
7420 Operating Materials		3,500	-	-
7440 Small Tools/Minor Equipment		2,000	-	-
7520 Liability		-	-	-
7999 COVID		-	-	-
<b>Total Operation &amp; Maintenance</b>		<b>134,952</b>	<b>-</b>	<b>23,630</b>
7630 Equipment Items > \$2,500		-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$ 608,962</b>	<b>\$ 136,370</b>	<b>\$ 169,544</b>

202.07.550.724.	205.07.550.724.	208.07.550.724.	204.07.550.708.	
Fund 202 14% Sewer	Fund 205 4% Solid Waste	Fund 208 4% Storm Water	Fund 204 Utility Billing	2023 Total
\$ 99,140	\$ 28,326	\$ 28,326	\$ -	\$ 708,142
13,990	4,000	4,000	-	99,930
1,450	414	414	-	10,352
18,270	5,220	5,220	-	130,500
770	220	220	-	5,500
2,750	-	-	-	11,000
-	-	-	-	3,600
<u>136,370</u>	<u>38,180</u>	<u>38,180</u>	<u>-</u>	<u>969,024</u>
-	-	-	200	3,500
800	-	-	37,000	55,950
400	-	-	-	11,200
-	-	-	2,500	20,000
-	-	-	2,500	3,560
200	200	-	200	5,037
-	-	-	7,800	10,200
14,430	-	-	39,805	147,870
-	-	-	1,900	3,700
-	-	-	2,000	5,500
-	-	-	1,500	3,500
5,000	-	-	-	5,000
-	-	-	-	-
<u>20,830</u>	<u>200</u>	<u>-</u>	<u>95,405</u>	<u>275,017</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 157,200</u>	<u>\$ 38,380</u>	<u>\$ 38,180</u>	<u>\$ 95,405</u>	<u>\$ 1,244,041</u>

Income Tax Fund  
 General Government  
 Income Tax Administration

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	438,037	487,650	505,890
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 438,037</b>	<b>\$ 487,650</b>	<b>\$ 505,890</b>
Funding by Source Income Tax	\$ 438,037	\$ 487,650	\$ 505,890
<b>Total</b>	<b>\$ 438,037</b>	<b>\$ 487,650</b>	<b>\$ 505,890</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

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 2023 recommended Operation and Maintenance budget reflects a net increase of \$19,700, or 4.04% overall as compared to the 2022 budget. This increase is due to an estimated increase in the cost of income tax collections.

Income Tax Fund  
 General Government  
 Income Tax Administration

Account Number(s)

116.07.570.709.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7210 Travel & Training	\$ -	\$ 200	\$ 200
7320 Communications/Postage	751	800	900
7340 Professional Services	-	300	300
7360 Insurance & Bonding	-	150	150
7390 Misc. Contractual Service	437,063	480,000	498,540
7420 Operating Materials	223	400	-
7440 Small Tools/Minor Equipment	-	800	800
7720 Reimbursements	-	5,000	5,000
<b>Total Operation &amp; Maintenance</b>	<b>438,037</b>	<b>487,650</b>	<b>505,890</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 438,037</b>	<b>\$ 487,650</b>	<b>\$ 505,890</b>

\* Field Local School - Land O'Lakes

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds  
 General Government  
 Service Administration

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 425,694	\$ 461,584	\$ 474,078
Operation and Maintenance	338,721	611,950	647,765
Capital Outlay	25,000	60,000	10,000
<b>Total</b>	<b>\$ 789,415</b>	<b>\$ 1,133,534</b>	<b>\$ 1,131,843</b>
Funding by Source			
General	\$ 475,475	\$ 650,623	\$ 630,455
Water	68,390	69,096	70,954
Sewer	68,390	69,096	70,954
Solid Waste	93,236	199,991	251,510
Storm	68,924	84,728	97,970
Capital Project	15,000	60,000	10,000
<b>Total</b>	<b>\$ 789,415</b>	<b>\$ 1,133,534</b>	<b>\$ 1,131,843</b>
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>

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 2023 recommended Operation and Maintenance budget reflects a net increase of \$35,815, or 5.85% compared to the 2022 budget. This budget reflects a realignment of items to allow for the department to continue and enhance our downtown activities such as the flowers and watering, mowing on City property, and the ice rink. As well we will be bidding cleaning, streetlights and signals and asking for quotes for our electrical maintenance of which we anticipate an increase in prices due to the current climate of commerce.

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds  
 General Government  
 Service Administration

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 300,651	\$ 322,306	\$ 331,974
7004 Retirement (PERS)	41,346	46,006	47,388
7005 Medicare	4,297	4,822	4,966
7006 Health Insurance	70,800	73,200	74,400
7008 Overtime	-	4,000	4,000
7009 Unemployment & Workers' Comp	5,000	7,650	7,750
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>425,694</b>	<b>461,584</b>	<b>474,078</b>
7210 Travel & Training	2,045	750	1,000
7310 Utilities	57,007	124,200	75,000
7320 Communications/Postage	349	450	450
7340 Professional Services	36	23,000	28,000
7350 Maintenance of Equipment & Facility	13,501	34,000	35,125
7360 Insurance & Bonding	10,522	12,050	12,050
7370 Printing, Photocopy, Advertising	2,407	3,000	3,500
7390 Misc. Contractual Service	245,830	400,000	479,640
7410 Office Supplies	1,702	2,500	2,500
7420 Operating Materials	5,281	10,000	8,500
7440 Small Tools/Minor Equipment	41	2,000	2,000
<b>Total Operation &amp; Maintenance</b>	<b>338,721</b>	<b>611,950</b>	<b>647,765</b>
7620 Buildings	25,000	-	-
7630 Equipment Items > \$2,500	-	-	-
7640 Misc Roadway Lighting Equipment	-	10,000	10,000
7680 Contract: Begin review of 930 Overholt for CD / Service	-	50,000	-
<b>Total Capital Outlay</b>	<b>25,000</b>	<b>60,000</b>	<b>10,000</b>
<b>Total</b>	<b>\$ 789,415</b>	<b>\$ 1,133,534</b>	<b>\$ 1,131,843</b>

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds  
 General Government  
 Service Administration

		Account Number(s) 001-05-570-710.	201.05.570.710.	202.05.570.710.
		Fund 001	Fund 201	Fund 202
		55%	15%	15%
Line Description		General	Water	Sewer
7001	Employee - Regular Salaries	\$ 182,585	\$ 49,796	\$ 49,796
7004	Retirement (PERS)	26,056	7,111	7,111
7005	Medicare	2,754	737	737
7006	Health Insurance	40,920	11,160	11,160
7008	Overtime	2,200	600	600
7009	Unemployment & Workers' Comp	1,550	1,550	1,550
7250	Auto Allowance	3,600	-	-
Total Personnel Services		<u>259,665</u>	<u>70,954</u>	<u>70,954</u>
7210	Travel & Training	1,000	-	-
7310	Utilities	75,000	-	-
7320	Communications/Postage	250	-	-
7340	Professional Services	23,000	-	-
7350	Maintenance of Equipment & Facility	35,125	-	-
7360	Insurance & Bonding	6,475	-	-
7370	Printing, Photocopy, Advertising	2,800	-	-
7390	Misc. Contractual Service	214,640	-	-
7410	Office Supplies	2,500	-	-
7420	Operating Materials	8,000	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance		<u>370,790</u>	<u>-</u>	<u>-</u>
		Fund 301		
7630	Equipment Items > \$2,500	-	-	-
7640	Misc Roadway Lighting Equipment	-	-	-
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>\$ 630,455</u>	<u>\$ 70,954</u>	<u>\$ 70,954</u>

205.05.570.710.	208.05.570.710.	301.05.570.710.	
Fund 205 5% Solid Waste	Fund 208 10% Storm Water	Fund 301 Capital Improvement	2023 Total
\$ 16,599	\$ 33,198	\$ -	\$ 331,974
2,370	4,740	-	47,388
246	492	-	4,966
3,720	7,440	-	74,400
200	400	-	4,000
1,550	1,550	-	7,750
-	-	-	3,600
<u>24,685</u>	<u>47,820</u>	<u>-</u>	<u>474,078</u>
-	-	-	1,000
-	-	-	75,000
200	-	-	450
-	5,000	-	28,000
-	-	-	35,125
425	5,150	-	12,050
700	-	-	3,500
225,000	40,000	-	479,640
-	-	-	2,500
500	-	-	8,500
-	-	-	2,000
<u>226,825</u>	<u>50,150</u>	<u>-</u>	<u>647,765</u>
-	-	-	-
-	-	10,000	10,000
-	-	10,000	10,000
<u>\$ 251,510</u>	<u>\$ 97,970</u>	<u>\$ 10,000</u>	<u>\$ 1,131,843</u>



General/Water/Sewer/Storm Water/Capital Improvement Funds  
 General Government  
 Engineering

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 905,253	\$ 1,002,785	\$ 1,115,604
Operation and Maintenance	80,548	155,100	144,189
Capital Outlay	32,056	-	-
<b>Total</b>	<b>\$ 1,017,857</b>	<b>\$ 1,157,885</b>	<b>\$ 1,259,793</b>

Funding by Source	2021 Actual	2022 Budget	2023 Recommend
General	\$ 138,052	\$ 197,379	\$ 304,677
Water	199,078	221,556	239,488
Sewer	153,790	171,419	190,657
Storm	157,122	166,419	185,657
Capital	369,815	401,112	339,314
<b>Total</b>	<b>\$ 1,017,857</b>	<b>\$ 1,157,885</b>	<b>\$ 1,259,793</b>

<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>
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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 2023 operational budget is less than the previous year by \$8,806 or (5.68)%. The reduction is from not having an expense to renew the software license for the ACAD. In 2022, we switched to a 3-year subscription to reduce the cost of the program. Therefore, there will not be an expense in 2023 or 2024 to maintain the subscription, but it will be needed in 2025. The remainder of the operating budget is similar to last year's budget.

General/Water/Sewer/Storm Water/Capital Improvement Funds  
 General Government  
 Engineering

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 651,967	\$ 713,768	\$ 795,110
7004 Retirement (PERS)	85,983	104,131	112,626
7005 Medicare	9,739	10,786	11,668
7006 Health Insurance	116,525	128,100	130,200
7008 Overtime	31,539	30,000	50,000
7009 Unemployment & Workers' Comp	9,500	16,000	16,000
	905,253	1,002,785	1,115,604
7210 Travel & Training	1,722	3,600	4,500
7280 Vehicle Fuel	1,966	2,000	3,000
7320 Communications/Postage	3,912	4,300	7,500
7340 Professional Services	53,566	93,000	93,000
7350 Maintenance of Equipment & Facility	1,616	3,500	2,490
7360 Insurance & Bonding	3,183	3,350	4,094
7370 Printing, Photocopy, Advertising	495	2,500	2,500
7390 Misc. Contractual Service	10,471	35,550	20,705
7410 Office Supplies	423	800	800
7420 Operating Materials	2,621	3,500	3,000
7440 Small Tools/Minor Equipment	573	3,000	2,600
	80,548	155,100	144,189
7630 Equipment Items > \$2,500	32,056	-	-
	32,056	-	-
Total	\$ 1,017,857	\$ 1,157,885	\$ 1,259,793

General/Water/Sewer/Storm Water/Capital Improvement Funds  
 General Government  
 Engineering

Account Number(s)	001.05.570.711.	201.05.570.711.	202.05.570.711.
Line Description	Fund 001 20% General	Fund 201 20% Water	Fund 202 15% Sewer
7001 Employee - Regular Salaries	\$ 154,389	\$ 154,389	\$ 121,583
7004 Retirement (PERS)	22,525	22,525	16,894
7005 Medicare	2,334	2,334	1,750
7006 Health Insurance	26,040	26,040	19,530
7008 Overtime	10,000	10,000	7,500
7009 Unemployment/Workers' Comp	3,200	3,200	2,400
<b>Total Personnel Services</b>	<b>218,488</b>	<b>218,488</b>	<b>169,657</b>
7210 Travel & Training	4,500	-	-
7280 Vehicle Fuel	3,000	-	-
7320 Communications/Postage	7,500	-	-
7340 Professional Services	35,000	21,000	21,000
7350 Maint.of Equipment & Facility	2,490	-	-
7360 Insurance & Bonding	4,094	-	-
7370 Printing, Photocopy, Advertising	2,500	-	-
7390 Misc. Contractual Service	20,705	-	-
7410 Office Supplies	800	-	-
7420 Operating Materials	3,000	-	-
7440 Small Tools/Minor Equipment	2,600	-	-
<b>Total Operation &amp; Maintenance</b>	<b>86,189</b>	<b>21,000</b>	<b>21,000</b>
	<b>Fund 301</b>		
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 304,677</b>	<b>\$ 239,488</b>	<b>\$ 190,657</b>

208.05.570.711. Fund 208 15% Storm Water	301.05.570.711. Fund 301 30% Capital Improvement	2023 Total
\$ 121,583	\$ 243,166	\$ 795,110
16,894	33,788	112,626
1,750	3,500	11,668
19,530	39,060	130,200
7,500	15,000	50,000
2,400	4,800	16,000
<u>169,657</u>	<u>339,314</u>	<u>1,115,604</u>
-	-	4,500
-	-	3,000
-	-	7,500
16,000	-	93,000
-	-	2,490
-	-	4,094
-	-	2,500
-	-	20,705
-	-	800
-	-	3,000
-	-	2,600
<u>16,000</u>	<u>-</u>	<u>144,189</u>
-	-	-
-	-	-
<u>\$ 185,657</u>	<u>\$ 339,314</u>	<u>\$ 1,259,793</u>



General Fund  
 General Government  
 Miscellaneous & Sundry

Account Number(s)

001.07.570.727.

Line Description	2021 Actual	2022 Budget	2023 Recommend
Judgments & Moral Claims	\$ -	\$ 10,000	\$ 10,000
Elections	8,631	25,000	25,000
County Auditor & Treasurer Fees	31,763	40,000	40,000
Delinquent Land Advertising	55	250	250
Independent Auditor	43,650	56,000	50,000
Standing Rock Cemetery	210,605	260,400	260,400
Property Taxes	2,402	25,000	25,000
Workers' Compensation	6,039	9,000	9,000
Long Distance City*	-	2,500	2,500
Total	\$ 303,145	\$ 428,150	\$ 422,150

\* - Minus utility/parks and rec.

General/Capital Improvement Funds  
 General Government  
 New City Hall Facility

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	59,640	596,447	460,000
<b>Total</b>	<b>\$ 59,640</b>	<b>\$ 596,447</b>	<b>\$ 460,000</b>
Funding by Source Capital Projects	\$ 59,640	\$ 596,447	\$ 460,000
<b>Total</b>	<b>\$ 59,640</b>	<b>\$ 596,447</b>	<b>\$ 460,000</b>
Total Positions	0	0	0

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 2023 recommended capital outlay budget reflects a decrease in the balance due to a reduction of the bond payment amount.

General/Capital Improvement Funds  
 General Government  
 New City Hall Facility

Account Number(s)

301.09.570.727.

Line Description	2021 Actual	2022 Budget	2023 Recommend
	Fund 301		
7630 Equipment Items > \$2,500	\$ -	\$ -	\$ -
7680 Contract	59,640	-	-
7830 LTGO Bonds Interest/Issue Cost	-	391,447	235,000
7810 LTGO Bonds Principal	-	205,000	225,000
	59,640	596,447	460,000
Total Capital Outlay			
Total	\$ 59,640	\$ 596,447	\$ 460,000



General/Water/Sewer/Storm Water/Capital Improvement Funds  
 General Government  
 Information Technology

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 122,431	\$ 131,990	\$ 138,842
Operation and Maintenance	241,434	299,920	597,370
Capital Outlay	73,008	65,000	223,000
<b>Total</b>	<b>\$ 436,873</b>	<b>\$ 496,910</b>	<b>\$ 959,212</b>
Funding by Source			
General	\$ 345,985	\$ 336,034	\$ 540,137
Water	42,403	44,787	114,615
Sewer	41,187	43,525	111,246
Solid Waste	3,649	3,782	10,107
Storm	3,649	3,782	10,107
Capital Project	-	65,000	173,000
<b>Total</b>	<b>\$ 436,873</b>	<b>\$ 496,910</b>	<b>\$ 959,212</b>
Total Positions	1	1	2

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 2023 recommended operation and maintenance budget reflects an increase of \$290,450 or 96.84%, as compared to the 2022 budget. The IT budget now includes all City expenses related to IT. For example, this includes all costs relating to Spectrum, AT&T, Ohio Business Machines, etc. Related costs will be reduced from all other departments.

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Information Technology

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 90,389	\$ 97,534	\$ 102,414
7004 Retirement (PERS)	12,300	13,655	14,341
7005 Medicare	1,242	1,416	1,487
7006 Health Insurance	17,700	17,385	18,600
7009 Unemployment & Workers' Comp	800	2,000	2,000
Total Personnel Services	<u>122,431</u>	<u>131,990</u>	<u>138,842</u>
7210 Travel & Training	-	8,300	8,300
7320 Communications/Postage	-	3,100	37,000
7340 Professional Services	192,215	212,720	287,720
7350 Maintenance of Equipment & Facilities	2,746	22,000	39,000
7360 Insurance & Bonding	7,416	16,000	16,000
7370 Printing, Photocopy, Advertising	30	300	37,000
7390 Misc. Contractual Service	28,969	16,000	150,850
7410 Office Supplies	-	500	500
7420 Operating Materials	6,535	12,000	12,000
7440 Small Tools/Minor Equipment	-	9,000	9,000
7999 COVID	3,523	-	-
Total Operation & Maintenance	<u>241,434</u>	<u>299,920</u>	<u>597,370</u>
	Fund 301		
7630 Equipment Items > \$2,500	56,664	-	-
7680 Contract:	16,344	-	-
Virtualization Software Licensing	-	-	6,000
Server Battery Replacement	-	-	17,000
Antivirus System Replacement	-	15,000	-
Access Control & Security	-	-	200,000
Network Equipment Replacement	-	50,000	-
Total Capital Outlay	<u>73,008</u>	<u>65,000</u>	<u>223,000</u>
Total	<u>\$ 436,873</u>	<u>\$ 496,910</u>	<u>\$ 959,212</u>

General/Water/Sewer/Solid Waste/Storm Water Funds

General Government

Information Technology

	Account Number(s)	001.09.570.728.	201.07.570.728.	202.07.570.728.
		Fund 001 75%	Fund 201 10%	Fund 202 9%
Line Description		General	Water	Sewer
7001 Employee - Regular Salaries	\$	76,809	\$ 10,242	\$ 9,217
7004 Retirement (PERS)		10,754	1,434	1,291
7005 Medicare		1,114	149	134
7006 Health Insurance		13,950	1,860	1,674
7009 Unemployment & Workers' Comp		1,360	320	320
<b>Total Personnel Services</b>		<b>103,987</b>	<b>14,005</b>	<b>12,636</b>
7210 Travel & Training		8,300	-	-
7320 Communications/Postage		37,000	-	-
7340 Professional Services		195,000	46,360	46,360
7350 Maint of Equip & Facility		39,000	-	-
7360 Insurance & Bonding		9,000	3,500	3,500
7370 Printing, Photocopy, Advertising		37,000	-	-
7390 Misc. Contractual Service		89,350	30,750	30,750
7410 Office Supplies		500	-	-
7420 Operating Materials		12,000	-	-
7440 Small Tools/Minor Equipment		9,000	-	-
7999 COVID		-	-	-
<b>Total Operation &amp; Maintenance</b>		<b>436,150</b>	<b>80,610</b>	<b>80,610</b>
		FUND 301		
7630 Equipment Items > \$2,500		-	-	-
7680 Contract:				
Virualization Software Licensing		6,000		
Server Battery Replacement		17,000	-	-
Access Control & Security		150,000	20,000	18,000
<b>Total Capital Outlay</b>		<b>173,000</b>	<b>20,000</b>	<b>18,000</b>
<b>Total</b>	<b>\$</b>	<b>713,137</b>	<b>\$ 114,615</b>	<b>\$ 111,246</b>

205.07.570.728.

208.07.570.728.

Fund 205 3% Solid Waste		Fund 208 3% Storm Water		2023 Total
\$	3,073	\$	3,073	\$ 102,414
	431		431	14,341
	45		45	1,487
	558		558	18,600
	-		-	2,000
	<u>4,107</u>		<u>4,107</u>	<u>138,842</u>
	-		-	8,300
	-		-	37,000
	-		-	287,720
	-		-	39,000
	-		-	16,000
	-		-	37,000
	-		-	150,850
	-		-	500
	-		-	12,000
	-		-	9,000
	-		-	-
	<u>-</u>		<u>-</u>	<u>597,370</u>
	-		-	-
	-		-	6,000
	-		-	17,000
	<u>6,000</u>		<u>6,000</u>	<u>200,000</u>
	<u>6,000</u>		<u>6,000</u>	<u>223,000</u>
\$	<u>10,107</u>	\$	<u>10,107</u>	\$ <u>959,212</u>

General Fund  
 General Government  
 Diversification

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ 51,325
Operation and Maintenance	-	-	5,100
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,425</b>
Funding by Source			
General	\$ -	\$ -	\$ 56,425
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,425</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>1</b>

Program Description:

The Diversification Division was created to fund a part-time Community Engagement Coordinator. This position works closely with City Departments, local businesses, Kent State University, residents, and community organizations to advance equitable outcomes and foster an environment of inclusion. The Coordinator promotes community engagement; enhances access to City services, employment, and contracts; assists residents with City service concerns; and coordinates efforts to ensure that Kent is a welcoming and culturally vibrant community. This position assists in developing goals and expectations to advance equitable outcomes and opportunities in the workplace and the community.

Program Comments:

The 2023 recommended operation and maintenance budget reflects an increase of 100% as compared to 2022. This increase is a result of the newly created position by City Council.

General Fund  
 General Government  
 Diversification

Account Number(s)

001.09.570.729.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ -	\$ -	\$ 43,680
7004 Retirement (PERS)	-	-	6,120
7005 Medicare	-	-	650
7009 Unemployment & Workers' Comp	-	-	875
Total Personnel Services	-	-	51,325
7210 Travel & Training	-	-	1,000
7320 Communications/Postage	-	-	1,000
7340 Professional Services	-	-	100
7370 Printing, Photocopy, Advertising	-	-	200
7390 Misc. Contractual Service	-	-	700
7410 Office Supplies	-	-	100
7420 Operating Materials	-	-	500
7440 Small Tools/Minor Equipment	-	-	1,500
Total Operation & Maintenance	-	-	5,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 56,425





# Public Safety

<b>FUNDING BY PROGRAM AREA</b>	<b>2023 RECOMMEND</b>
<b>PUBLIC SAFETY</b>	
Public Safety	
Police Services	\$ 6,083,746
Records and Communications	1,426,330
Juvenile Services	628,236
Support Services	482,015
Trust Funds	26,000
Police Pension	140,000
Fire Services	6,355,461
Fire Capital	491,400
Fire - Community Services	409,407
Technical Rescue	100,924
Hazmat	14,889
Confined Space	29,625
Paramedicine Program	1,000
Fire Pension	140,000
Police Capital	501,000
	<b>SUBTOTAL</b>
	16,830,033
Capital-Police Facility	1,516,000
	<b>TOTAL</b>
	\$ 18,346,033



Income Tax Safety Fund  
 Public Safety  
 Police Service

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 4,993,113	\$ 5,375,744	\$ 5,558,746
Operation and Maintenance	430,992	466,700	525,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 5,424,105</b>	<b>\$ 5,842,444</b>	<b>\$ 6,083,746</b>

Funding by Source Income Tax Safety	2021 Actual	2022 Budget	2023 Recommend
Income Tax Safety	\$ 5,424,105	\$ 5,842,444	\$ 6,083,746
<b>Total</b>	<b>\$ 5,424,105</b>	<b>\$ 5,842,444</b>	<b>\$ 6,083,746</b>

Total Positions	42	42	44
			*

\* Temporary increase for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

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 2023 recommended operation and maintenance budget reflects an increase of \$58,300 or 12.49%. This increase is mainly due to inflation.

# Income Tax Safety Fund

Public Safety

Police Service

Account Number(s)

124.01.510.102.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 263,917	\$ 350,000	\$ 360,500
7002 Uniformed Police Salaries	2,923,976	3,145,584	3,239,952
7004 Retirement	565,442	606,739	624,941
7005 Medicare	51,568	55,471	58,403
7006 Health Insurance	677,855	732,000	744,000
7007 Uniform & Clothing Allowance	46,650	52,350	52,350
7008 Overtime	409,368	330,000	375,000
7009 Unemployment & Workers' Comp	50,737	100,000	100,000
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>4,993,113</b>	<b>5,375,744</b>	<b>5,558,746</b>
7210 Travel & Training	21,473	25,000	25,000
7280 Vehicle Fuel	76,300	75,000	100,000
7310 Utilities	61,244	53,000	68,000
7320 Communications/Postage	12,510	14,000	16,000
7330 Rents & Leases	480	500	700
7340 Professional Services	30,128	43,400	43,400
7350 Maintenance of Equipment & Facilities	51,449	60,000	70,000
7360 Insurance & Bonding	56,203	59,900	60,000
7370 Printing, Photocopy, Advertising	5,779	4,000	4,000
7380 Criminal Apprehension	-	500	500
7390 Misc. Contractual Service	84,783	85,000	91,000
7410 Office Supplies	1,470	2,400	2,400
7420 Operating Materials	12,774	19,000	19,000
7440 Small Tools/Minor Equipment	2,606	8,000	8,000
7450 Ammunition	13,793	17,000	17,000
<b>Total Operation &amp; Maintenance</b>	<b>430,992</b>	<b>466,700</b>	<b>525,000</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 5,424,105</b>	<b>\$ 5,842,444</b>	<b>\$ 6,083,746</b>

Income Tax Safety Fund  
 Public Safety  
 Police - Records and Communications

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,160,702	\$ 1,268,870	\$ 1,300,905
Operation and Maintenance	97,902	117,500	125,425
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 1,258,604</b>	<b>\$ 1,386,370</b>	<b>\$ 1,426,330</b>
Funding by Source			
Income Tax Safety	\$ 1,258,604	\$ 1,386,370	\$ 1,426,330
<b>Total</b>	<b>\$ 1,258,604</b>	<b>\$ 1,386,370</b>	<b>\$ 1,426,330</b>
<b>Total Positions</b>	<b>13</b>	<b>13</b>	<b>13</b>

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 2023 recommended operation and maintenance budget for the Communications and Records division changed by \$14,900 or 11.78% as compared to the 2022 budget. The reason for the increase is due to a State requirement for the dispatch radios.

Income Tax Safety Fund  
 Public Safety  
 Police - Records and Communications

Account Number(s)

124.01.510.103.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 707,689	\$ 803,840	\$ 827,956
7004 Retirement (PERS)	112,063	121,360	125,001
7005 Medicare	11,299	12,570	12,948
7006 Health Insurance	219,775	237,900	241,800
7007 Uniform Allowance	7,250	8,700	8,700
7008 Overtime	89,626	63,000	63,000
7009 Unemployment & Workers' Comp	13,000	21,500	21,500
Total Personnel Services	1,160,702	1,268,870	1,300,905
7210 Travel & Training	1,021	12,000	10,000
7320 Communications/Postage	2,740	3,000	5,000
7330 Rents & Leases	7,200	12,400	12,500
7340 Professional Services	746	4,000	4,000
7350 Maintenance of Equipment & Facilities	4,543	6,000	3,900
7370 Printing, Photocopy, Advertising	1,430	2,000	2,000
7390 Misc. Contractual Service	77,490	75,000	84,525
7410 Office Supplies	684	1,500	1,500
7420 Operating Materials	1,274	600	1,000
7440 Small Tools/Minor Equipment	774	1,000	1,000
Total Operation & Maintenance	97,902	117,500	125,425
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,258,604	\$ 1,386,370	\$ 1,426,330

# Income Tax Safety Fund

## Public Safety

### Police - Juvenile

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 372,164	\$ 587,058	\$ 602,236
Operation and Maintenance	16,240	21,000	26,000
Capital Outlay	-	-	-
Total	<u>\$ 388,404</u>	<u>\$ 608,058</u>	<u>\$ 628,236</u>
Funding by Source			
Income Tax Safety	<u>\$ 388,404</u>	<u>\$ 608,058</u>	<u>\$ 628,236</u>
Total	<u>\$ 388,404</u>	<u>\$ 608,058</u>	<u>\$ 628,236</u>
Total Positions	4	4	4

#### 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 2023 recommended operation and maintenance budget for the Juvenile division changed by \$5,000 or 24.63% as compared to the 2022 budget. The increase is due to wage increase for school crossing guards, a once a contract physical requirement and costs for new K-9.

# Income Tax Safety Fund

## Public Safety

### Police - Juvenile

Account Number(s)

124.01.510.104.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 45,353	\$ 58,504	\$ 60,259
7002 Uniformed Police Salaries	197,014	326,962	336,771
7004 Retirement	46,066	75,070	77,032
7005 Medicare	3,586	5,822	5,974
7006 Health Insurance	63,425	91,500	93,000
7007 Uniform Allowance	2,500	4,400	4,400
7008 Overtime	7,720	15,000	15,000
7009 Unemployment & Workers' Comp	6,500	9,800	9,800
<b>Total Personnel Services</b>	<b>372,164</b>	<b>587,058</b>	<b>602,236</b>
7210 Travel & Training	1,050	1,500	1,500
7280 Vehicle Fuel	996	2,000	2,000
7340 Professional Services	13,593	16,500	19,000
7350 Maintenance of Equipment & Facilities	280	500	1,000
7390 Misc. Contractual Service	131	300	500
7420 Operating Materials	190	200	2,000
<b>Total Operation &amp; Maintenance</b>	<b>16,240</b>	<b>21,000</b>	<b>26,000</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 388,404</b>	<b>\$ 608,058</b>	<b>\$ 628,236</b>

Income Tax Safety Fund  
 Public Safety  
 Police - Support Services

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 357,659	\$ 377,837	\$ 388,015
Operation and Maintenance	75,555	77,500	94,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 433,214</b>	<b>\$ 455,337</b>	<b>\$ 482,015</b>
Funding by Source			
Income Tax Safety	\$ 433,214	\$ 455,337	\$ 482,015
<b>Total</b>	<b>\$ 433,214</b>	<b>\$ 455,337</b>	<b>\$ 482,015</b>
Total Positions	8	8	8

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 2023 recommended operation and maintenance budget for the Support Services division changed by \$16,500 or 21.29% as compared to the 2022 budget. This increase is mainly due to the increase cost of maintaining the jail and increase in parking tickets post COVID.

Income Tax Safety Fund

Public Safety

Police - Support Services

Account Number(s)

124.01.510.105.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 255,967	\$ 267,050	\$ 275,062
7004 Retirement (PERS)	36,052	38,227	39,374
7005 Medicare	3,711	3,960	4,079
7006 Health Insurance	51,625	54,900	55,800
7007 Uniform Allowance	1,350	2,000	2,000
7008 Overtime	5,454	6,000	6,000
7009 Unemployment & Workers' Comp	3,500	5,700	5,700
Total Personnel Services	357,659	377,837	388,015
7210 Travel & Training	-	500	500
7280 Vehicle Fuel	3,494	5,000	5,000
7340 Professional Services	2,613	7,000	7,000
7350 Maintenance of Equipment & Facilities	5,019	5,000	10,000
7370 Printing, Photocopy, Advertising	-	500	500
7390 Misc. Contractual Service	57,913	50,000	60,000
7420 Operating Materials	2,576	5,000	5,000
7440 Small Tools/Minor Equipment	-	1,000	1,000
7460 Prisoner Sustenance	3,940	3,500	5,000
Total Operation & Maintenance	75,555	77,500	94,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 433,214	\$ 455,337	\$ 482,015



# Police Statutory Trust Funds

## Public Safety

### Police - Trust Funds

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	4,650	17,000	26,000
Capital Outlay	-	-	-
Total	<u>\$ 4,650</u>	<u>\$ 17,000</u>	<u>\$ 26,000</u>
Funding by Source			
State and Federal Forfeits	\$ -	\$ -	\$ -
Drug Law Enforcement	-	11,000	15,000
Enforcement and Education	4,650	6,000	11,000
Law Enforcement Trust	-	-	-
Total	<u>\$ 4,650</u>	<u>\$ 17,000</u>	<u>\$ 26,000</u>
Total Positions	0	0	0

#### 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. 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, to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary, and to increase the police department's capabilities in providing quality law enforcement services.

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

<u>Line Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Recommend</u>
7210 Travel and Training	\$ -	\$ -	\$ 5,000
7340 Professional Services	4,650	3,000	3,000
7420 Operating Materials	-	5,000	5,000
7440 Small Tools/Minor Equipment	-	9,000	13,000
Total Operation & Maintenance	<u>4,650</u>	<u>17,000</u>	<u>26,000</u>
7630 Equipment Items > \$2,500	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,650</u>	<u>\$ 17,000</u>	<u>\$ 26,000</u>

Police Statutory Trust Funds

Public Safety

Police - Trust Funds

Account Number(s)	121.01.510.106. Fund 121 State and Local Forfeits	122.01.510.106. Fund 122 Drug Law Enforcement	123.01.510.106. Fund 123 Enforcement and Education
Line Description			
7210 Travel and Training	\$ -	\$ -	\$ 5,000
7340 Professional Services	-	-	3,000
7420 Operating Materials	-	5,000	-
7440 Small Tools/Minor Equipment	-	10,000	3,000
Total Operation & Maintenance	-	15,000	11,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 11,000</u>

125.01.510.106.

Fund 125

Law

Enforcement

Trust

2023

Total

\$	-	\$	5,000
	-		3,000
	-		5,000
	-		13,000
	-		26,000
	-		-
	-		-
\$	-	\$	26,000

Police Pension Fund

Public Safety

Police Service

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 120,000	\$ 120,000	\$ 140,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Funding by Source			
Police Pension	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total Positions	0	0	0

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.

Police Pension Fund

Public Safety

Police Service

Account Number(s)

132.01.510.107.

<u>Line Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Recommend</u>
7004 Retirement	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total	<u><u>\$ 120,000</u></u>	<u><u>\$ 120,000</u></u>	<u><u>\$ 140,000</u></u>

# West Side Fire/Fire & E.M.S. Funds

Public Safety

Fire Service

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 4,822,500	\$ 5,019,371	\$ 5,557,251
Operation and Maintenance	446,385	547,125	798,210
Capital Outlay	411,020	1,548,000	491,400
<b>Total</b>	<b>\$ 5,679,905</b>	<b>\$ 7,114,496</b>	<b>\$ 6,846,861</b>
Funding by Source			
West Side Fire	\$ 245,175	\$ 305,503	\$ 324,291
Fire & E.M.S.	5,434,730	6,808,993	6,522,570
<b>Total</b>	<b>\$ 5,679,905</b>	<b>\$ 7,114,496</b>	<b>\$ 6,846,861</b>

Total Positions	38	38	41
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\* Temporary increase for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

## Program Description:

The Division of Fire provides fire suppression, fire training, fire investigation, emergency medical services (EMS) and EMS training, vehicle rescue and extrication, water rescue (includes swift water, dive and ice rescue), technical rescue (rope, building collapse and trench rescue), and Hazardous Materials training and responses. Our Fire Prevention Bureau that operates under the Division of Fire is undergoing a name change to Community Risk Reduction the services provided will continue to do fire inspections, fire protection systems approvals and inspections, site and technical plan reviews, fire education, and Paramedicine. Paramedicine is a new service offering as of 2022. The Division of Fire is proud to provide these services to the City of Kent, Kent State University, and contractually with Franklin Township, and Sugar Bush Knolls.

## Program Comments:

The 2023 O+M budget increased \$263,650 or 48.19% from 2022. This increase was due to the inflation rate, our need of new apparatus and the increase of medical expenditures. Training continues to be a focus of the department especially with the retirement of several firefighters over the past couple of years, and an additional three more retirements in 2023. The need to complete our policy and procedure manual that affects our responses and training was increased in the Professional Services budget. Our maintenance increased from 2022 due to the age of the department's vehicle fleet and care of the buildings.

# West Side Fire/Fire & E.M.S. Funds

## Public Safety

### Fire Service

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 674,363	\$ 584,641	\$ 602,181
7003 Uniformed Fire Salaries	2,257,779	2,446,963	2,730,619
7004 Retirement	640,172	710,066	731,369
7005 Medicare	48,714	50,151	51,656
7006 Health Insurance	613,600	677,100	688,200
7007 Uniform & Clothing Allowance	34,359	38,450	38,450
7008 Overtime	500,150	427,000	627,576
7009 Unemployment & Workers' Comp	53,363	85,000	87,200
Total Personnel Services	4,822,500	5,019,371	5,557,251
7210 Travel & Training	22,699	59,000	68,000
7280 Vehicle Fuel	33,762	38,000	64,000
7310 Utilities	62,936	48,400	68,100
7320 Communications/Postage	7,989	8,700	13,650
7330 Rents & Leases	8,432	9,000	11,000
7340 Professional Services	48,776	61,500	110,000
7350 Maintenance of Equipment & Facilities	84,633	119,000	163,120
7360 Insurance & Bonding	32,674	36,175	36,175
7370 Printing, Photocopy, Advertising	451	3,450	15,000
7390 Misc. Contractual Service	69,251	69,000	70,665
7410 Office Supplies	872	3,000	3,000
7420 Operating Materials	72,305	90,000	172,000
7440 Small Tools/Minor Equipment	505	1,900	3,500
7999 COVID-19	1,100	-	-
Total Operation & Maintenance	446,385	547,125	798,210
7630 Equipment Items > \$2,500	410,701	-	-
Fire Miscellaneous Equipment	-	45,000	45,000
Fire Truck Replacement Fund	-	350,000	200,000
Crewforce MDT software	-	-	43,400
Dispatch Communication System	-	13,000	-
Refurbish 2012 LifeLine Med Unit	-	200,000	-
Fire Prevention Vehicle Replacement	-	-	68,000
Response Time Study	-	-	47,000
Fire Engine	-	940,000	-
Bryx Station Dispatching	-	-	13,000
Vehicle Monitoring devices	-	-	45,000
Shed for Training Equipment	-	-	5,000
Training Facility	-	-	25,000
Total Capital Outlay	411,020	1,548,000	491,400
Total	\$ 5,679,905	\$ 7,114,496	\$ 6,846,861





West Side Fire/Fire & E.M.S. Funds

Public Safety

Fire Service

	Account Number(s)	101.01.510.108.	128.01.510.108.	
Line Description		West Side	Fire & EMS	2023 Total
7001 Employee - Regular Salaries		\$ -	\$ 602,181	\$ 602,181
7003 Uniformed Fire Salaries		175,318	2,555,301	2,730,619
7004 Retirement		48,751	682,618	731,369
7005 Medicare		2,946	48,710	51,656
7006 Health Insurance		37,200	651,000	688,200
7007 Uniform & Clothing Allowance		2,200	36,250	38,450
7008 Overtime		37,576	590,000	627,576
7009 Unemployment & Workers' Comp		5,200	82,000	87,200
<b>Total Personnel Services</b>		<b>309,191</b>	<b>5,248,060</b>	<b>5,557,251</b>
7210 Travel & Training		-	68,000	68,000
7280 Vehicle Fuel		-	64,000	64,000
7310 Utilities		7,100	61,000	68,100
7320 Communications/Postage		650	13,000	13,650
7330 Rents & Leases		-	11,000	11,000
7340 Professional Services		7,000	103,000	110,000
7350 Maintenance of Equipment & Facilities		-	163,120	163,120
7360 Insurance & Bonding		-	36,175	36,175
7370 Printing, Photocopy, Advertising		-	15,000	15,000
7390 Misc. Contractual Service		350	70,315	70,665
7410 Office Supplies		-	3,000	3,000
7420 Operating Materials		-	172,000	172,000
7440 Small Tools/Minor Equipment		-	3,500	3,500
7999 COVID-19		-	-	-
<b>Total Operation &amp; Maintenance</b>		<b>15,100</b>	<b>783,110</b>	<b>798,210</b>
7630 Equipment Items > \$2,500:				
Fire Miscellaneous Equipment		-	45,000	45,000
Fire Truck Replacement Fund		-	200,000	200,000
Fire Prevention Vehicle Replacement		-	68,000	68,000
Response Time Study		-	47,000	47,000
Crewforce MDT software		-	43,400	43,400
Vehicle Monitoring devices		-	45,000	45,000
Shed for Training Equipment		-	5,000	5,000
Bryx Station Dispatching		-	13,000	13,000
Training Facility Study		-	25,000	25,000
<b>Total Capital Outlay</b>		<b>-</b>	<b>491,400</b>	<b>491,400</b>
<b>Total</b>		<b>\$ 324,291</b>	<b>\$ 6,522,570</b>	<b>\$ 6,846,861</b>

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Community Services

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 301,182	\$ 311,827	\$ 362,257
Operation and Maintenance	6,508	9,800	34,150
Capital Outlay	-	-	13,000
<b>Total</b>	<b>\$ 307,690</b>	<b>\$ 321,627</b>	<b>\$ 409,407</b>
Funding by Source			
Fire & E.M.S.	\$ 307,690	\$ 321,627	\$ 409,407
<b>Total</b>	<b>\$ 307,690</b>	<b>\$ 321,627</b>	<b>\$ 409,407</b>
Total Positions	2	2	2

Program Description:

The Community Service Cost Center tracks expenditures related to fire prevention programs including fire safety inspections, 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 and other programs presented to various groups in the community. It is undergoing a name change to Community Risk Reduction.

Program Comments:

The 2023 recommended O+M budget reflects a nominal increase as compared to the 2022 budget. This planned purchase of ergonomically correct furniture and the capability of scanning building plans will provide a more efficient flow of the workspace. The fire inspectors have continuing education needs necessary to maintain their certification. A more robust educational program is anticipated for the students in both the schools and as they visit the fire station. Our downtown festivals are projected to have a more vigorous presence and our inspectors will be actively participating in the safety of the community at these events.

The department increased its visibility into the community by participating in many activities for children and adults. One such program is designed to increase awareness for middle and high school students of the profession of firefighting and EMT-paramedic. These community engagement programs are essential to the development of the youth in our community, to view our profession with a sense of pride and desire to perform public service.

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Community Services

Account Number(s)

128.01.510.109.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7003 Uniformed Fire Salaries	\$ 169,423	\$ 181,492	\$ 186,937
7004 Retirement	50,502	51,239	52,545
7005 Medicare	3,046	3,096	3,175
7006 Health Insurance	35,400	36,600	37,200
7007 Uniform Allowance	2,200	2,200	2,200
7008 Overtime	37,611	32,000	75,000
7009 Unemployment & Workers' Comp	3,000	5,200	5,200
	301,182	311,827	362,257
Total Personnel Services			
7210 Travel & Training	1,305	1,650	5,700
7280 Vehicle Fuel	940	1,000	1,800
7350 Maintenance of Equipment & Facilities	-	250	350
7360 Insurance & Bonding	884	1,000	1,000
7390 Misc. Contractual Service	1,520	2,300	17,700
7420 Operating Materials	1,859	3,500	4,800
7440 Small Tools/Minor Equipment	-	100	2,800
	6,508	9,800	34,150
Total Operation & Maintenance			
7630 Equipment Items > \$2,500	-	-	13,000
	-	-	13,000
Total Capital Outlay			
	-	-	13,000
Total	\$ 307,690	\$ 321,627	\$ 409,407

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Technical Rescue

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 20,109	\$ 90,824	\$ 78,824
Operation and Maintenance	13,403	15,200	22,100
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 33,512</b>	<b>\$ 106,024</b>	<b>\$ 100,924</b>
Funding by Source Fire & E.M.S.	\$ 33,512	\$ 106,024	\$ 100,924
<b>Total</b>	<b>\$ 33,512</b>	<b>\$ 106,024</b>	<b>\$ 100,924</b>
Total Positions	0	0	0

Program Description:

The Technical Rescue Cost Center is used to track all expenditures related to the Technical Rescue including Water Rescue (swift water, dive and ice rescue) and Urban Search & Rescue (building collapse, rope rescue and trench rescue) teams. The City of Kent Division of Fire participates in these teams with other Portage County Fire Departments to provide these specialty services.

Program Comments:

The 2023 recommended O+M budget reflects a significant increase compared to the 2022 budget.

The budget allows for firefighters to go through swift water, ice water and other technical rescue training to elevate the knowledge and skills necessary to provide these rescue services. Additional funding is also provided for tools and equipment (wet suits, ice water rescue suits and helmets) necessary to execute these lifesaving skills.

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Technical Rescue

Account Number(s)

128.01.510.110.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7004 Retirement	\$ 3,790	\$ 17,280	\$ 17,280
7005 Medicare	229	1,044	1,044
7008 Overtime	15,790	72,000	60,000
7009 Unemployment & Workers' Comp	300	500	500
Total Personnel Services	20,109	90,824	78,824
7210 Travel & Training	-	6,000	6,000
7350 Maintenance of Equipment & Facilities	-	1,000	1,000
7390 Misc. Contract Services	577	700	600
7420 Operating Materials	7,537	4,500	9,500
7440 Small Tools/Minor Equipment	5,289	3,000	5,000
Total Operation & Maintenance	13,403	15,200	22,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 33,512	\$ 106,024	\$ 100,924

Fire & E.M.S. Fund

Public Safety

Fire - Hazmat

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 3,200	\$ 7,939	\$ 7,639
Operation and Maintenance	6,070	6,900	7,250
Capital Outlay	-	-	-
Total	<u>\$ 9,270</u>	<u>\$ 14,839</u>	<u>\$ 14,889</u>
Funding by Source			
Fire & E.M.S.	<u>\$ 9,270</u>	<u>\$ 14,839</u>	<u>\$ 14,889</u>
Total	<u>\$ 9,270</u>	<u>\$ 14,839</u>	<u>\$ 14,889</u>
Total Positions	0	0	0

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. The 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 2023 recommended O+M budget had a minimal increase from the 2022 budget. The department will be purchasing two brand new ITX monitors which will be shared between the Hazmat and Confined Space Funds.

Fire & E.M.S. Fund

Public Safety

Fire - Hazmat

Account Number(s)

128.01.510.111.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7004 Retirement	\$ 612	\$ 1,512	\$ 1,512
7005 Medicare	37	92	92
7008 Overtime	2,551	6,300	6,000
7009 Unemployment & Workers'Comp	-	35	35
Total Personnel Services	3,200	7,939	7,639
7350 Maint of Equipment	-	500	500
7390 Misc. Contractual Services	6,070	6,400	6,400
7440 Small Tools/Minor Equipment	-	-	350
Total Operation & Maintenance	6,070	6,900	7,250
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 9,270	\$ 14,839	\$ 14,889



Fire & E.M.S. Fund  
 Public Safety  
 Fire - Confined Spaces

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 536	\$ 14,200	\$ 25,200
Operation and Maintenance	731	2,775	4,425
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 1,267</b>	<b>\$ 16,975</b>	<b>\$ 29,625</b>
Funding by Source			
Fire & E.M.S.	\$ 1,267	\$ 16,975	\$ 29,625
<b>Total</b>	<b>\$ 1,267</b>	<b>\$ 16,975</b>	<b>\$ 29,625</b>
Total Positions	0	0	0

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.

Through this program, the Fire Department is responsible for all equipment and its ability to mitigate emergency incidents that may occur while an entry is being performed. The department also provides an OSHA required attendant who oversees the entry to ensure the safety of city employees who need to enter confined spaces for maintenance and or repairs.

Program Comments:

The 2023 recommended O+M budget increased for training and two brand new ITX monitors.

The overtime was increased 50% to cover the required certification hours for state and federal requirements, and to train new members in this specialty as an attendant and the rescue components of this type of work.

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Confined Spaces

Account Number(s)

128.01.510.112.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7004 Retirement	\$ 45	\$ 2,640	\$ 2,640
7005 Medicare	3	160	160
7008 Overtime	188	11,000	22,000
7009 Unemployment & Workers' Comp	300	400	400
<b>Total Personnel Services</b>	<b>536</b>	<b>14,200</b>	<b>25,200</b>
7210 Travel & Training	-	-	1,300
7280 Vehicle Fuel	-	100	100
7350 Maintenance of Equipment & Facilities	-	500	500
7360 Insurance & Bonding	481	725	725
7420 Operating Materials	250	250	250
7440 Small Tools/Minor Equipment	-	1,200	1,550
<b>Total Operation &amp; Maintenance</b>	<b>731</b>	<b>2,775</b>	<b>4,425</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 1,267</b>	<b>\$ 16,975</b>	<b>\$ 29,625</b>

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Paramedicine Program

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	1,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
Funding by Source			
Fire & E.M.S.	\$ -	\$ -	\$ 1,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
Total Positions	0	0	0

Program Description:

The Paramedicine Program was started in 2022 through the City of Kent's Health Department, when they secured a grant for a Registered Nurse to work in their clinic through a CDC Grant. The Paramedicine Provider works 16 hours per week with the Fire Department, and 16 hours per week with the clinic in the City of Kent Health Department.

The Paramedicine Provider assists those in our response district to provide direction and care for those with low acuity types of medical issues, and to discover higher acuity issues so a patient's doctor may intervene appropriately. The Paramedicine Provider works with area social programs on a temporary basis to connect the patient with those services that will allow the patient to remain at home in a comfortable and safe environment, with a focus on the underserved populations.

Program Comments:

The Paramedicine Provider will have future needs of continuing education, equipment for field assessments, means of transportation, uniforms, printing of educational information, and promotional products to assist the needs of those who are in the care of the program.

Fire & E.M.S. Fund  
 Public Safety  
 Fire - Paramedicine Program

Account Number(s)

128.01.510.117.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7420 Operating Materials	\$ -	\$ -	\$ 1,000
Total Operation & Maintenance	-	-	1,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 1,000

# Fire Pension Fund

Public Safety

Fire Services

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 120,000	\$ 120,000	\$ 140,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Funding by Source			
Fire Pension	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total Positions	0	0	0

### 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.

Fire Pension Fund

Public Safety

Fire Pension

Account Number(s)

133.01.510.113.

<u>Line Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Recommend</u>
7004 Retirement	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 140,000</u>
Total	<u><u>\$ 120,000</u></u>	<u><u>\$ 120,000</u></u>	<u><u>\$ 140,000</u></u>

# Capital Improvements Fund

Public Safety

Capital Facilities

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	42,725	89,570	501,000
Total	<u>\$ 42,725</u>	<u>\$ 89,570</u>	<u>\$ 501,000</u>
Funding by Source			
Capital Projects	<u>\$ 42,725</u>	<u>\$ 89,570</u>	<u>\$ 501,000</u>
Total	<u>\$ 42,725</u>	<u>\$ 89,570</u>	<u>\$ 501,000</u>
Total Positions	0	0	0

### 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.

Capital Improvements Fund

Public Safety

Capital Facilities

Account Number(s)

301.01.510.116.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7630 Equipment Items > \$2,500	\$ 42,725	\$ -	\$ -
Police Misc Equipment	-	50,000	35,000
Police Unmarked Veh Repl	-	20,000	-
Video Servers	-	16,000	-
Tasers	-	3,570	-
Cruiser Replacements (9)	-	-	430,000
BAC Datamaster	-	-	11,000
Training Facility Study	-	-	25,000
	42,725	89,570	501,000
Total Capital Outlay	42,725	89,570	501,000
Total	\$ 42,725	\$ 89,570	\$ 501,000



# Police Station Levy Capital Projects Fund

Public Safety

Capital Facilities

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	65,631	64,000	66,000
Capital Outlay	125,550	1,442,609	1,450,000
<b>Total</b>	<b>\$ 191,181</b>	<b>\$ 1,506,609</b>	<b>\$ 1,516,000</b>
Funding by Source			
Special Inc. Tax & Debt Issued	\$ 191,181	\$ 1,506,609	\$ 1,516,000
<b>Total</b>	<b>\$ 191,181</b>	<b>\$ 1,506,609</b>	<b>\$ 1,516,000</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

Police Station Levy Capital Projects Fund

Public Safety

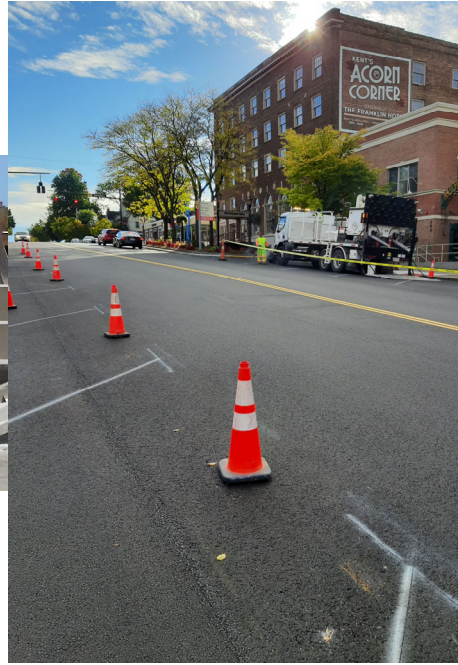
Capital Facilities

Account Number(s)

303.01.510.102.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7340 Professional Services	\$ 6,123	\$ -	\$ -
7390 Misc Contractual	57,446	64,000	66,000
7420 Operating Materials	1,345	-	-
7440 Small Tool	717	-	-
Total Operation & Maintenance	<u>65,631</u>	<u>64,000</u>	<u>66,000</u>
7680 Contract	125,550	-	-
Pedestrian Site Lighting	-	210,000	210,000
Dispatch Console Replacement	-	425,000	425,000
7830 LTGO Bonds Interest	-	342,609	330,000
7810 LTGO Bonds Principal	-	465,000	485,000
Total Capital Outlay	<u>125,550</u>	<u>1,442,609</u>	<u>1,450,000</u>
Total	<u><u>\$ 191,181</u></u>	<u><u>\$ 1,506,609</u></u>	<u><u>\$ 1,516,000</u></u>





# Transportation

<u>FUNDING BY PROGRAM AREA</u>	<u>2023 RECOMMEND</u>
<b>TRANSPORTATION</b>	
Transportation	
Transportation	\$ 1,837,095
Vehicle Maintenance	603,428
State Highway	67,200
Capital Projects	4,954,300
<b>SUBTOTAL</b>	7,462,023
 Basic Utility Services	
Utility Distribution	2,540,651
Vehicle Maintenance Distribution	250,755
<b>SUBTOTAL</b>	2,791,406
<b>TOTAL</b>	\$ 10,253,429

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

## Transportation

## Central Maintenance

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 2,244,967	\$ 2,612,091	\$ 2,718,944
Operation and Maintenance	802,239	1,072,300	1,188,102
Capital Outlay	306,800	760,000	685,000
<b>Total</b>	<b>\$ 3,354,006</b>	<b>\$ 4,444,391</b>	<b>\$ 4,592,046</b>
<b>Funding by Source</b>			
SCMR	\$ 1,396,932	\$ 1,741,249	\$ 1,837,095
Water	792,790	927,496	1,152,633
Sewer	377,112	393,336	502,168
Solid Waste	285,879	371,290	424,950
Storm	339,225	519,920	460,900
Capital Projects	162,068	491,100	214,300
<b>Total</b>	<b>\$ 3,354,006</b>	<b>\$ 4,444,391</b>	<b>\$ 4,592,046</b>
<b>Total Positions</b>	<b>22</b>	<b>22</b>	<b>24</b>

### Program Description:

The Central Maintenance (CM) 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 funds; Street Construction Maintenance and Repair (SCMR), Water, Sewer, State Highway and Storm Water Funds.

### Program Comments:

The 2023 recommended operations and maintenance budget reflects a \$115,802 increase or 10.80% increase from 2022. These increases reflect a realignment of costs to allow for the rising costs of materials. The CM budget's primary function is to purchase material (asphalt, concrete, aggregates, water repair parts, etc.) for our crews to make repairs on all the City's utilities. Rising costs and low availability of parts/materials has created an unpredictable price structure for 2023. These increased numbers will hopefully allow CM to regain some control on continual maintenance issues and begin to lesson our list of outstanding items for repair.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	1,471,663	\$ 1,656,894	\$ 1,726,192
7004 Retirement (PERS)	214,825	261,147	272,070
7005 Medicare	22,443	27,050	28,182
7006 Health Insurance	386,627	420,900	446,400
7008 Overtime	118,509	200,000	200,000
7009 Unemployment & Workers' Comp	30,900	46,100	46,100
Total Personnel Services	<u>2,244,967</u>	<u>2,612,091</u>	<u>2,718,944</u>
7210 Travel & Training	6,945	5,000	8,000
7280 Vehicle Fuel	18,368	30,600	36,600
7310 Utilities	177,567	184,200	188,000
7320 Communications/Postage	3,450	4,000	4,000
7330 Rents & Leases	420	1,000	1,000
7340 Professional Services	9,023	45,000	50,400
7350 Maintenance of Equipment & Facilities	28,106	50,000	57,625
7360 Insurance & Bonding	60,171	82,200	77,925
7370 Printing, Photocopy, Advert	389	1,000	1,000
7390 Misc. Contractual Service	104,907	175,000	223,052
7410 Office Supplies	884	1,000	1,000
7420 Operating Materials	220,023	240,000	284,500
7430 Salt	171,406	250,000	250,000
7440 Small Tools/Minor Equip.	546	3,300	5,000
7999 COVID	34	-	-
Total Operation & Maintenance	<u>802,239</u>	<u>1,072,300</u>	<u>1,188,102</u>
7630 Equipment Items > \$2,500	306,800	-	-
Cent Maint Misc Equip.	-	40,000	40,000
Roadside Mower	-	215,000	-
Pickup Truck	-	240,000	40,000
Easement Machine	-	95,000	65,000
Basin Repair Trailer	-	-	50,000
Water Meter Van	-	-	90,000
Brush Chipper	-	-	90,000
One ton dump truck	-	-	110,000
Vehicle Storage Fire Suppression Sytm	-	-	100,000
Concrete Floor Repair	-	-	50,000
7680 Tallmadge Ave. Storm	-	30,000	-
Lead Service Replacements	-	40,000	50,000
SR 261 Storm Outlet	-	100,000	-
Total Capital Outlay	<u>306,800</u>	<u>760,000</u>	<u>685,000</u>
Total	<u>\$ 3,354,006</u>	<u>\$ 4,444,391</u>	<u>\$ 4,592,046</u>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Central Maintenance

	Account Number(s)	102.05.560.601.	201.05.550.605.	202.05.550.605.
		Fund 102 38% SCMR	Fund 201 27% Water	Fund 202 11% Sewer
Line Description				
7001 Employee-Regular Salaries		\$ 672,611	\$ 464,151	\$ 192,736
7004 Retirement (PERS)		106,048	72,480	29,868
7005 Medicare		10,984	7,508	3,094
7006 Health Insurance		169,632	120,528	49,104
7008 Overtime		80,000	52,000	20,000
7009 Unemployment/Workers' Comp		18,500	12,100	4,700
<b>Total Personnel Services</b>		<b>1,057,775</b>	<b>728,767</b>	<b>299,502</b>
7210 Travel & Training		3,000	2,500	2,000
7280 Vehicle Fuel		-	25,800	8,000
7310 Utilities		188,000	-	-
7320 Communications/Postage		3,100	600	300
7330 Rents & Leases		380	260	260
7340 Professional Services		40,000	4,000	4,000
7350 Maint.of Equipment & Facilities		20,625	16,000	9,000
7360 Insurance & Bonding		67,725	3,475	6,725
7370 Printing, Photocopy, Advert		380	260	260
7390 Misc. Contractual Service		102,530	51,011	30,511
7410 Office Supplies		380	260	260
7420 Operating Materials		101,200	99,000	43,500
7430 Salt		250,000	-	-
7440 Small Tools/Minor Equip.		2,000	1,500	750
<b>Total Operation &amp; Maintenance</b>		<b>779,320</b>	<b>204,666</b>	<b>105,566</b>
7630 Equipment Items > \$2,500:				
Cent Maint Misc Equip.		-	-	-
Pickup Truck		-	10,000	4,000
Easement Machine		-	-	65,000
Basin Repair Trailer		-	-	-
Water Meter Van		-	90,000	-
Brush Chipper		-	-	-
One ton dump truck		-	29,700	12,100
Vehicle Storage Fire Suppression Sytm		-	27,000	11,000
Concrete Floor Repair		-	12,500	5,000
7680 Lead Service Replacements		-	50,000	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>219,200</b>	<b>97,100</b>
<b>Total</b>		<b>\$ 1,837,095</b>	<b>\$ 1,152,633</b>	<b>\$ 502,168</b>

205.05.550.605.	208.05.550.605.	301.05.560.604.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2023 Total
\$ 198,347	\$ 198,347	\$ -	\$ 1,726,192
31,837	31,837	-	272,070
3,298	3,298	-	28,182
53,568	53,568	-	446,400
24,000	24,000	-	200,000
5,400	5,400	-	46,100
<u>316,450</u>	<u>316,450</u>	<u>-</u>	<u>2,718,944</u>
-	500	-	8,000
-	2,800	-	36,600
-	-	-	188,000
-	-	-	4,000
-	100	-	1,000
-	2,400	-	50,400
6,000	6,000	-	57,625
-	-	-	77,925
-	100	-	1,000
19,500	19,500	-	223,052
-	100	-	1,000
12,800	28,000	-	284,500
-	-	-	250,000
-	750	-	5,000
<u>38,300</u>	<u>60,250</u>	<u>-</u>	<u>1,188,102</u>
-	-	40,000	40,000
-	4,000	22,000	40,000
-	-	-	65,000
-	50,000	-	50,000
-	-	-	90,000
45,000	-	45,000	90,000
13,200	13,200	41,800	110,000
12,000	12,000	38,000	100,000
-	5,000	27,500	50,000
-	-	-	50,000
<u>70,200</u>	<u>84,200</u>	<u>214,300</u>	<u>685,000</u>
<u>\$ 424,950</u>	<u>\$ 460,900</u>	<u>\$ 214,300</u>	<u>\$ 4,592,046</u>



SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds  
 Transportation  
 Vehicle Maintenance

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 381,992	\$ 453,879	\$ 463,783
Operation and Maintenance	211,047	281,800	365,400
Capital Outlay	43,408	140,000	50,000
<b>Total</b>	<b>\$ 636,447</b>	<b>\$ 875,679</b>	<b>\$ 879,183</b>
Funding by Source			
SCMR	\$ 410,889	\$ 506,940	\$ 603,428
Water	55,455	95,750	82,842
Sewer	37,015	69,425	56,445
Solid Waste	49,721	60,282	55,734
Storm	49,959	60,282	55,734
Capital Projects	33,408	83,000	25,000
<b>Total</b>	<b>\$ 636,447</b>	<b>\$ 875,679</b>	<b>\$ 879,183</b>
Total Positions	4	4	4

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 2023 recommended budget reflects an increase of \$83,600 or 29.67%. It is mainly status quo operating budget with the biggest increase in vehicle fuel due to higher fuel prices. This will allow Vehicle Maintenance to continue providing the service that they provide to all departments. As future plans progress we will look at increasing training to allow for continuing education on our diagnostic tools. The capital does include a vehicle that is needed for the department to function in an efficient manner.

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 256,953	\$ 291,788	\$ 298,331
7004 Retirement (PERS)	36,891	45,050	47,009
7005 Medicare	3,803	4,666	4,868
7006 Health Insurance	66,198	73,200	74,400
7008 Overtime	11,847	30,000	30,000
7009 Unemployment & Workers' Comp	6,300	9,175	9,175
<b>Total Personnel Services</b>	<b>381,992</b>	<b>453,879</b>	<b>463,783</b>
7210 Travel & Training	-	1,000	2,000
7280 Vehicle Fuel	73,278	125,000	188,000
7310 Utilities	11,308	12,600	15,000
7320 Communications/Postage	401	500	500
7330 Rentals	4,496	2,500	2,500
7340 Professional Services	1,435	2,500	3,000
7350 Maintenance of Equipment & Facility	13,402	15,000	16,800
7360 Insurance & Bonding	976	1,700	1,700
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	3,858	8,000	9,200
7410 Office Supplies	155	400	400
7420 Operating Materials	94,384	110,000	123,200
7440 Small Tools/Minor Equipment	7,354	2,500	3,000
<b>Total Operation &amp; Maintenance</b>	<b>211,047</b>	<b>281,800</b>	<b>365,400</b>
7630 Equipment Items > \$2,500	43,408	30,000	-
Miscellaneous Equipment	-	30,000	50,000
2021 KVM005 - Service Truck	-	80,000	-
<b>Total Capital Outlay</b>	<b>43,408</b>	<b>140,000</b>	<b>50,000</b>
<b>Total</b>	<b>\$ 636,447</b>	<b>\$ 875,679</b>	<b>\$ 879,183</b>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

	Account Number(s)	102.05.560.602.	201.05.550.606.	202.05.550.606.
		Fund 102	Fund 201	Fund 202
		50%	16%	10%
Line Description		SCMR	Water	Sewer
7001 Employee - Regular Salaries		\$ 151,789	\$ 45,340	\$ 28,340
7004 Retirement (PERS)		24,411	6,908	4,318
7005 Medicare		2,528	715	447
7006 Health Insurance		37,200	11,904	7,440
7008 Overtime		17,500	4,000	2,500
7009 Unemployment & Workers' Comp		4,600	1,475	900
		<u>238,028</u>	<u>70,342</u>	<u>43,945</u>
Total Personnel Services				
7210 Travel & Training		2,000	-	-
7280 Vehicle Fuel		188,000	-	-
7310 Utilities		15,000	-	-
7320 Communications/Postage		500	-	-
7330 Rentals		2,500	-	-
7340 Professional Services		3,000	-	-
7350 Maintenance of Equipment & Facility		16,800	-	-
7360 Insurance & Bonding		1,700	-	-
7370 Printing, Photocopy, Advertising		100	-	-
7390 Misc. Contractual Service		9,200	-	-
7410 Office Supplies		400	-	-
7420 Operating Materials		123,200	-	-
7440 Small Tools/Minor Equipment		3,000	-	-
		<u>365,400</u>	<u>-</u>	<u>-</u>
Total Operation & Maintenance				
7630 Equipment Items > \$2,500		-	-	-
Miscellaneous Equipment		-	12,500	12,500
2021 KVM005 Service Truck		-	-	-
		<u>-</u>	<u>12,500</u>	<u>12,500</u>
Total Capital Outlay				
Total Total By Fund		<u>\$ 603,428</u>	<u>\$ 82,842</u>	<u>\$ 56,445</u>

205.05.550.606.	208.05.550.606.	301.05.560.606.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2023 Total
\$ 36,431	\$ 36,431	\$ -	\$ 298,331
5,686	5,686	-	47,009
589	589	-	4,868
8,928	8,928	-	74,400
3,000	3,000	-	30,000
1,100	1,100	-	9,175
<u>55,734</u>	<u>55,734</u>	<u>-</u>	<u>463,783</u>
-	-	-	2,000
-	-	-	188,000
-	-	-	15,000
-	-	-	500
-	-	-	2,500
-	-	-	3,000
-	-	-	16,800
-	-	-	1,700
-	-	-	100
-	-	-	9,200
-	-	-	400
-	-	-	123,200
-	-	-	3,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>365,400</u>
-	-	-	-
-	-	25,000	50,000
-	-	-	-
<u>-</u>	<u>-</u>	<u>25,000</u>	<u>50,000</u>
<u>\$ 55,734</u>	<u>\$ 55,734</u>	<u>\$ 25,000</u>	<u>\$ 879,183</u>

State Highway Fund  
 Transportation  
 SCMR

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	64,884	60,000	67,200
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 64,884</b>	<b>\$ 60,000</b>	<b>\$ 67,200</b>
Funding by Source State Highway	\$ 64,884	\$ 60,000	\$ 67,200
<b>Total</b>	<b>\$ 64,884</b>	<b>\$ 60,000</b>	<b>\$ 67,200</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023 recommended budget allows for expenditure of moneys recieved specific for state highways within the City. State Routes 43, 59 and 261.

State Highway Fund  
 Transportation  
 SCMR

Account Number(s)

103.05.560.601.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7390 Misc. Contractual Service	\$ 64,884	\$ 20,000	\$ 22,400
7420 Operating Materials	-	40,000	44,800
Total Operation & Maintenance	<u>64,884</u>	<u>60,000</u>	<u>67,200</u>
7630 Equipment Items >\$2500.00	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 64,884</u></u>	<u><u>\$ 60,000</u></u>	<u><u>\$ 67,200</u></u>

Capital Improvements Fund  
 Transportation  
 Capital Facilities

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	600,478	-	-
Capital Outlay	2,133,840	4,857,000	4,715,000
<b>Total</b>	<b>\$ 2,734,318</b>	<b>\$ 4,857,000</b>	<b>\$ 4,715,000</b>
Funding by Source Capital Projects	\$ 2,734,318	\$ 4,857,000	\$ 4,715,000
<b>Total</b>	<b>\$ 2,734,318</b>	<b>\$ 4,857,000</b>	<b>\$ 4,715,000</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

Capital Improvements Fund

Transportation

Capital Facilities

Account Number(s)

301.05.560.604.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7340 Professional Services	\$ 596,377	\$ -	\$ -
7350 Maint of Equip & Facilities	625	-	-
7370 Printing, Photocopy, Advertising	1,950	-	-
7420 Operating Materials	1,526	-	-
Total Operation & Maintenance	600,478	-	-
7630 Equipment Items > \$2,500	-	-	-
7680 Contract	2,133,840	-	-
Engineering Drawing Update	-	12,500	12,500
Annual Street & Sidewalk Program	-	1,350,000	1,000,000
Sidewalk Tree Damage Repairs	-	5,000	5,000
East Main Street Area Improvements	-	1,500,000	1,600,000
Misc Active Transportation Improvements	-	30,000	15,000
Middlebury Road River Access	-	50,000	-
Summit/Franklin Intersection	-	35,000	-
Specifications Update	-	12,500	12,500
Alley 8/10 Parking Lot Improvements	-	180,000	-
Erie St. Parking Modification	-	30,000	-
Main/S. Water Resurfacing	-	1,042,000	-
School Signs and Markings Depeyster	-	20,000	-
Misc. Roadway Lighting	-	10,000	-
Gougler/River	-	260,000	-
East Main Street Pedestrian Lighting	-	20,000	-
Sunrise Bridge Rehabilitation	-	50,000	90,000
SR 43 Project	-	250,000	-
SR 59 Alternative Transport. Imprvmnts	-	-	740,000
Fairchild- Woodard Signal Upgrade	-	-	50,000
Hudson Road Improvements	-	-	150,000
N. Mantua St. Improvements	-	-	800,000
W. Summit St. Pedestrian Improvements	-	-	40,000
Portage Mill Race Segment - Phase 1	-	-	200,000
Total Capital Outlay	2,133,840	4,857,000	4,715,000
Total	\$ 2,734,318	\$ 4,857,000	\$ 4,715,000







# Utility Services

<b><u>FUNDING BY PROGRAM AREA</u></b>	<b><u>2023 RECOMMEND</u></b>
<b>BASIC UTILITY SERVICES</b>	
Water	
Water Plant Operations	\$ 1,936,712
Water Plant Capital	923,000
Capital Facilities	50,000
<b>SUBTOTAL</b>	<b>2,909,712</b>
Water Reclamation	
Water Rec.Plant Operations	2,214,048
Water Rec. Plant Capital	2,662,500
Capital Facilities	1,075,000
<b>SUBTOTAL</b>	<b>5,951,548</b>
Utility Billing	
Utility Billing Operations	95,405
<b>SUBTOTAL</b>	<b>95,405</b>
Storm Water Drainage	
Storm Water Drainage	-
Capital Facilities	217,100
<b>SUBTOTAL</b>	<b>217,100</b>
<b>TOTAL</b>	<b>\$ 9,173,765</b>

Water Fund  
 Utility Services  
 Water Production

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 975,562	\$ 1,096,830	\$ 1,125,062
Operation and Maintenance	615,666	644,050	811,650
Capital Outlay	140,971	570,000	923,000
<b>Total</b>	<b>\$ 1,732,199</b>	<b>\$ 2,310,880</b>	<b>\$ 2,859,712</b>
Funding by Source			
Water	\$ 1,732,199	\$ 2,310,880	\$ 2,859,712
<b>Total</b>	<b>\$ 1,732,199</b>	<b>\$ 2,310,880</b>	<b>\$ 2,859,712</b>
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>

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 2023 recommended operation and maintenance budget reflects an increase of \$169,800, or 26.36% compared to the 2022 budget. This reflects the need to realign our budget to accommodate and manage new mandates via the Ohio EPA as well as allow us to reinstitute maintenance programs that may have been put on hold during COVID. An increase in chemical costs for the treatment of water, scheduled maintenance along with inflation has also caused the increased budget in operation and maintenance.

Water Fund  
 Utility Services  
 Water Production

Account Number(s)

201.05.550.501.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 645,239	\$ 721,119	\$ 742,753
7004 Retirement (PERS)	95,240	108,657	111,917
7005 Medicare	9,722	11,254	11,592
7006 Health Insurance	169,625	183,000	186,000
7008 Overtime	44,236	55,000	55,000
7009 Unemployment & Workers' Comp	11,500	17,800	17,800
Total Personnel Services	975,562	1,096,830	1,125,062
7210 Travel & Training	1,265	3,500	3,500
7280 Vehicle Fuel	5,014	10,000	15,000
7310 Utilities	190,890	196,000	210,000
7320 Communications/Postage	2,115	2,700	3,500
7330 Rents & Leases	754	4,000	10,000
7340 Professional Services	34,987	22,000	35,000
7350 Maintenance of Equipment & Facility	36,491	35,000	74,750
7360 Insurance & Bonding	36,869	39,250	39,250
7370 Printing, Photocopy, Advertising	798	600	600
7390 Misc. Contractual Service	21,955	20,000	24,050
7410 Office Supplies	565	1,000	1,000
7420 Operating Materials	278,711	300,000	380,000
7440 Small Tools/Minor Equipment	4,841	10,000	15,000
7999 COVID	411	-	-
Total Operation & Maintenance	615,666	644,050	811,650
7630 Equipment Items>\$2,500	45,970	-	-
Replace Kenworth Dumptruck	-	180,000	-
WTP Misc Plant Equipment	-	35,000	50,000
7680 Contract	95,001	-	-
Wellfield Development	-	-	50,000
Wellfield Maint. Agree.	-	100,000	100,000
Wellfield Generator Storage Struct.	-	-	15,000
SCADA Upgrades	-	50,000	50,000
Mogadore Tank Painting and Rehab	-	75,000	-
Lime Slaker Installation	-	130,000	-
Tires for Loader	-	-	8,000
Filter Actuator Replacement	-	-	100,000
Tank Cleaning and Inspection	-	-	100,000
Well 12 Rehabilitation	-	-	450,000
Total Capital Outlay	140,971	570,000	923,000
	\$ 1,732,199	\$ 2,310,880	\$ 2,859,712

Sewer Fund  
 Utility Services  
 Water Reclamation

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,231,700	\$ 1,438,275	\$ 1,442,175
Operation and Maintenance	563,961	663,925	771,873
Capital Outlay	675,051	1,165,000	2,662,500
<b>Total</b>	<b>\$ 2,470,712</b>	<b>\$ 3,267,200</b>	<b>\$ 4,876,548</b>
Funding by Source			
Sewer	\$ 2,470,712	\$ 3,267,200	\$ 4,876,548
<b>Total</b>	<b>\$ 2,470,712</b>	<b>\$ 3,267,200</b>	<b>\$ 4,876,548</b>
Total Positions	13	13	13

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 2.51 million gallons. 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 Sayre farms in northern Portage county, Ohio for the purpose of land application.

This division is responsible for the operation and maintenance of seven off-site sewage pump stations along with the Kent waterfall pumping system located at Franklin Mills Riveredge Park. We are also responsible for the WRF laboratory which runs tests on the influent, the effluent and the bio-solids of the treatment facility. The laboratory personnel also work with the facility's IPP Environmental Tech on collecting industry samples to help determine compliance.

Program Comments:

The 2023 recommended O&M budget reflects an increase of \$112,118, or 16.89% compared to the 2022 budget. This increase relates to the increased cost of products, delivery and availability of parts and chemicals along with surcharges being passed on to us.

Sewer Fund  
 Utility Services  
 Water Reclamation

Account Number(s)

202.05.550.503.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 855,905	\$ 995,080	\$ 995,080
7004 Retirement (PERS)	119,410	142,532	142,532
7005 Medicare	12,268	14,763	14,763
7006 Health Insurance	212,400	237,900	241,800
7008 Overtime	17,717	23,000	23,000
7009 Unemployment & Workers' Comp	14,000	25,000	25,000
<b>Total Personnel Services</b>	<b>1,231,700</b>	<b>1,438,275</b>	<b>1,442,175</b>
7210 Travel & Training	3,245	5,000	6,500
7280 Vehicle Fuel	6,400	8,000	15,000
7310 Utilities	185,466	206,000	220,000
7320 Communications/Postage	3,619	4,000	7,000
7330 Rents & Leases	1,316	2,000	2,000
7340 Professional Services	21,028	32,000	42,000
7350 Maintenance of Equipment & Facility	67,506	90,000	99,750
7360 Insurance & Bonding	40,464	42,725	43,043
7370 Printing, Photocopy, Advertising	70	400	500
7390 Misc. Contractual Service	105,638	120,000	131,080
7410 Office Supplies	-	1,000	1,000
7420 Operating Materials	125,569	150,000	200,000
7440 Small Tools/Minor Equipment	3,600	2,800	4,000
7999 COVID	40	-	-
<b>Total Operation &amp; Maintenance</b>	<b>563,961</b>	<b>663,925</b>	<b>771,873</b>
7630 Equipment Items > \$2,500	121,999	-	-
WRF-Misc Plant Equipment	-	60,000	70,000
Belt Press Conveyor			185,000
Return Pump			50,000
Plant Sump Pumps			15,000
Fork Lift			16,500
Lab Autoclave			10,000
Lab Incubator			6,000
Turbo 10 year replacement parts	-	35,000	-
Influent Headworks Building	-	30,000	-
Pickup Truck	-	45,000	50,000
7680 Contract	553,052	-	-
SCADA Updgrades	-	-	60,000
Concrete Repair to #1 Primary	-	15,000	-
Installation of Generator into Pretreatment	-	30,000	-
Heat Digesters			2,200,000
Final Clarifiers Rehabilitaton	-	950,000	-
<b>Total Capital Outlay</b>	<b>675,051</b>	<b>1,165,000</b>	<b>2,662,500</b>
<b>Total</b>	<b>\$ 2,470,712</b>	<b>\$ 3,267,200</b>	<b>\$ 4,876,548</b>

# Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	4,798	-	-
Capital Outlay	1,545,359	1,500,000	1,342,100
<b>Total</b>	<b>\$ 1,550,157</b>	<b>\$ 1,500,000</b>	<b>\$ 1,342,100</b>

Funding by Source	2021	2022	2023
Water	\$ 420,905	\$ 1,040,000	\$ 50,000
Sewer	394,995	170,000	1,075,000
Storm Water Drainage	734,257	290,000	217,100
<b>Total</b>	<b>\$ 1,550,157</b>	<b>\$ 1,500,000</b>	<b>\$ 1,342,100</b>

<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>
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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.

# Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Line Description	2021 Actual	2022 Budget	2023 Recommend
7340 Professional Services	\$ 4,798	\$ -	\$ -
Total Operation & Maintenance	4,798	-	-
7610 Lands	996	-	-
7680 Contract	1,544,363	-	-
Majors/Stinaff/Cuyahoga Waterline	-	1,015,000	50,000
Annual Street Program	-	50,000	75,000
Storm Sewer Design Standards Update	-	40,000	1,000,000
Miller/Harvey/Steel Storm and Water	-	50,000	25,000
Specifications Update	-	37,500	37,500
Sanitary Design Standards	-	25,000	-
Storm Sewer Televising	-	75,000	75,000
Sanitary Sewer Model Update	-	120,000	-
Walnut Street - Phase 1	-	-	42,100
Water Meter Study	-	50,000	-
Standard Construction Drawing Update	-	37,500	37,500
Total Capital Outlay	1,545,359	1,500,000	1,342,100
Total	\$ 1,550,157	\$ 1,500,000	\$ 1,342,100



Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

	Account Number(s)	201.05.550.502.	202.05.550.505.	208.05.550.508.
		Fund 201	Fund 202	Fund 208
Line Description		Water	Sewer	Storm Water
7680 Contract:				
North - South Sewer Plan Study		\$ -	\$ 50,000	\$ -
Walnut Street - Phase 2				42,100
Annual Sidewalk/Street Program		-	-	75,000
Decommission Yacavona PS		-	1,000,000	-
Summit Street Waterline		25,000	-	-
Specifications Update		12,500	12,500	12,500
Storm Sewer Televising		-	-	75,000
Standard Construction Draw Update		12,500	12,500	12,500
		<u>50,000</u>	<u>1,075,000</u>	<u>217,100</u>
Total Capital Outlay				
		<u>50,000</u>	<u>1,075,000</u>	<u>217,100</u>
Total		<u>\$ 50,000</u>	<u>\$ 1,075,000</u>	<u>\$ 217,100</u>

2023

Total

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\$ 50,000  
42,100  
75,000  
1,000,000  
25,000  
37,500  
75,000  
37,500

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1,342,100

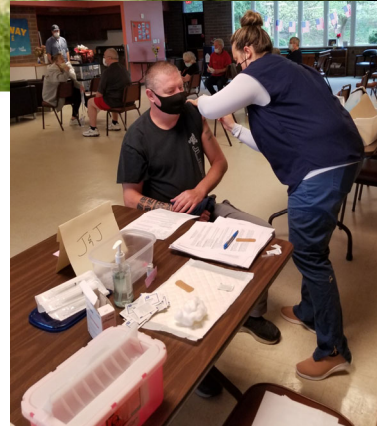
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\$ 1,342,100

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# Health Services

**FUNDING BY PROGRAM AREA**

**2023  
RECOMMEND**

**HEALTH SERVICES**

Health Services

Administrative	\$	695,677
Food Service		140,571
Revolving Housing		183,381
Swimming Pool Inspection		9,545
General Workforce		94,821
Tobacco Grant		63,800
Other Grants		10,500

<b>TOTAL</b>	<b>\$</b>	<b>1,198,295</b>
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# General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health Department

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 656,246	\$ 854,102	\$ 873,967
Operation and Maintenance	313,544	246,308	324,328
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 969,790</b>	<b>\$ 1,100,410</b>	<b>\$ 1,198,295</b>
<b>Funding by Source</b>			
General	\$ 768,005	\$ 691,547	\$ 695,677
Food Service	93,029	133,087	140,571
Revolving Housing	101,964	177,469	183,381
Swimming Pool Inspection	6,792	9,286	9,545
General Workforce	-	89,021	94,821
Tobacco Grant	-	-	63,800
Other Grants	-	-	10,500
<b>Total</b>	<b>\$ 969,790</b>	<b>\$ 1,100,410</b>	<b>\$ 1,198,295</b>
<b>Total Positions</b>	<b>7</b>	<b>8</b>	<b>8</b>

Program Description:

The City Health Department ("HD") provides numerous health-related services to the citizens of Kent. Services include: 1) annual licensing and inspections of restaurants, food service establishments, mobile food trucks, 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 (vector) control programs; 5) communicable disease prevention and treatment programs; 6) health education and tobacco free programs. The HD contracts with Portage County Health District for the provision of nursing services and clinics (including indigent care). The HD 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. 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. We maintain all Portage County birth and death records. Starting in 2020, continuing into 2023 the HD has been the lead on the City's COVID-19 response. Coordinating, consulting, interpreting guidance and directives from national and state agencies for the City, businesses, K-12 schools and Kent State University. The department assisted other agencies and held their own testing and vaccine clinics. The HD seeks to find a variety of funding through grants to expand the programs offered and enhance the wellbeing of our community. This includes a shared position with the Kent Fire Department through the CDC Workforce Development Grant.

Program Comments:

The 2023 recommended O&M budget reflects an increase of \$81,770 or 33.2% compared to the 2022 budget, which is related to grant funding by the EPA, FDA, and the Ohio Department of Health.

# General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health Department

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 474,494	\$ 555,593	\$ 625,508
7004 Retirement (PERS)	62,617	131,698	88,259
7005 Medicare	6,796	15,583	9,145
7006 Health Insurance	98,824	110,573	130,200
7008 Overtime	1,715	20,050	1,750
7009 Unemployment & Workers' Comp	8,200	15,940	15,505
7250 Auto Allowance	3,600	4,665	3,600
<b>Total Personnel Services</b>	<b>656,246</b>	<b>854,102</b>	<b>873,967</b>
7210 Travel & Training	4,479	4,250	14,250
7280 Vehicle Fuel	1,997	8,150	3,150
7310 Utilities	-	-	12,000
7320 Communications/Postage	6,743	6,600	6,600
7330 Rents & Leases	41,956	65,000	62,000
7340 Professional Services	94,648	87,500	106,250
7350 Maintenance of Equipment & Facilities	3,280	5,000	3,690
7360 Insurance & Bonding	8,672	9,728	9,228
7370 Printing, Photocopy, Advertising	5,865	8,000	9,000
7390 Misc. Contractual Service	11,478	15,000	31,460
7410 Office Supplies	1,973	4,000	6,800
7420 Operating Materials	26,329	29,000	59,000
7440 Small Tools/Minor Equipment	-	4,080	900
7999 COVID	106,124	-	-
<b>Total Operation &amp; Maintenance</b>	<b>313,544</b>	<b>246,308</b>	<b>324,328</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 969,790</b>	<b>\$ 1,100,410</b>	<b>\$ 1,198,295</b>

General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health

Line Description	Account Number(s)	001.02.520.201.	107.02.520.202.	120.02.520.203.
		59% General	16% Food Service	24% Revolving Housing
7001 Employee - Regular Salaries		\$ 348,847	\$ 81,857	\$ 114,377
7004 Retirement (PERS)		51,784	11,569	16,446
7005 Medicare		5,364	1,199	1,704
7006 Health Insurance		65,844	17,856	26,784
7008 Overtime		1,000	750	-
7009 Unemployment & Workers' Comp		8,500	3,000	2,800
7250 Auto Allowance		3,600	-	-
<b>Total Personnel Services</b>		<b>484,939</b>	<b>116,231</b>	<b>162,111</b>
7210 Travel & Training		2,000	1,250	1,000
7280 Vehicle Fuel		650	1,250	1,250
7310 Utilities		12,000	-	-
7320 Communications/Postage		5,800	400	400
7330 Rents & Leases		35,000	10,000	10,000
7340 Professional Services		96,250	-	-
7350 Maintenance of Equipment & Facilities		690	1,500	1,500
7360 Insurance & Bonding		9,228	-	-
7370 Printing, Photocopy, Advertising		7,000	1,000	1,000
7390 Misc. Contractual Service		17,220	1,620	1,620
7410 Office Supplies		1,000	1,500	1,500
7420 Operating Materials		23,000	5,820	3,000
7440 Small Tools/Minor Equipment		900	-	-
<b>Total Operation &amp; Maintenance</b>		<b>210,738</b>	<b>24,340</b>	<b>21,270</b>
	Fund 301			
7630 Equipment Items > \$2,500		-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$ 695,677</b>	<b>\$ 140,571</b>	<b>\$ 183,381</b>

130.02.520.204.	001.02.520.205.	001.02.520.206.	001.02.520.207.	
1% Swimming Pool Inspection	General Workforce	Tobacco Grant	Other Grants	2023 Total
\$ 7,179	\$ 53,248	\$ 20,000	\$ -	\$ 625,508
1,005	7,455	-	-	88,259
105	773	-	-	9,145
1,116	18,600	-	-	130,200
-	-	-	-	1,750
140	1,065	-	-	15,505
-	-	-	-	3,600
<u>9,545</u>	<u>81,141</u>	<u>20,000</u>	<u>-</u>	<u>873,967</u>
-	5,000	5,000	-	14,250
-	-	-	-	3,150
-	-	-	-	12,000
-	-	-	-	6,600
-	-	7,000	-	62,000
-	-	10,000	-	106,250
-	-	-	-	3,690
-	-	-	-	9,228
-	-	-	-	9,000
-	-	11,000	-	31,460
-	2,000	800	-	6,800
-	6,680	10,000	10,500	59,000
-	-	-	-	900
<u>-</u>	<u>13,680</u>	<u>43,800</u>	<u>10,500</u>	<u>324,328</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,545</u>	<u>\$ 94,821</u>	<u>\$ 63,800</u>	<u>\$ 10,500</u>	<u>\$ 1,198,295</u>







# Recreation

<b><u>FUNDING BY PROGRAM AREA</u></b>	<b><u>2023 RECOMMEND</u></b>
<b>LEISURE TIME ACTIVITIES</b>	
Leisure Time Activities	
Parks and Recreation	\$ 1,556,277
KYBS	68,563
K-6 Child Care	429,200
Fitness Center	-
KYFC	24,500
	2,078,540
Capital Projects	
Parks & Recreation	249,000
	249,000
<b>TOTAL</b>	<b>\$ 2,327,540</b>

# Parks & Recreation Fund

## Leisure Time Activities

### Parks & Recreation

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 854,314	\$ 1,034,055	\$ 1,067,310
Operation and Maintenance	338,639	479,700	488,967
Capital Outlay	1,081,988	190,000	249,000
<b>Total</b>	<b>\$ 2,274,941</b>	<b>\$ 1,703,755</b>	<b>\$ 1,805,277</b>
Funding by Source			
Recreation	\$ 2,274,941	\$ 1,703,755	\$ 1,805,277
<b>Total</b>	<b>\$ 2,274,941</b>	<b>\$ 1,703,755</b>	<b>\$ 1,805,277</b>

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Total Positions	42	42	13*
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\* All Part-time Parks & Recreation positions allocated not to exceed \$225,000 in gross wages.

#### 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 2023 recommended operation and maintenance budget reflects an increase of \$9,267, or 1.93% compared to the 2022 budget.

# Parks & Recreation Fund

## Leisure Time Activities

### Parks & Recreation

Account Number(s)

106.03.530.301.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 618,668	\$ 719,958	\$ 746,580
7004 Retirement (PERS)	85,691	104,295	108,130
7005 Medicare	9,116	10,802	11,200
7006 Health Insurance	104,725	146,400	148,800
7008 Overtime	18,824	25,000	25,000
7009 Unemployment & Workers' Comp	13,990	24,000	24,000
7250 Auto Allowance	3,300	3,600	3,600
<b>Total Personnel Services</b>	<b>854,314</b>	<b>1,034,055</b>	<b>1,067,310</b>
7210 Travel & Training		3,500	3,500
7280 Vehicle Fuel	16,999	20,000	21,000
7310 Utilities	40,596	41,800	46,000
7320 Communications/Postage	3,223	3,500	5,000
7330 Rents & Leases	13,865	25,000	26,000
7340 Professional Services	57,152	100,000	100,000
7350 Maintenance of Equipment & Facility	18,738	40,000	38,525
7360 Insurance & Bonding	13,946	14,900	15,482
7370 Printing, Photocopy, Advertising	3,529	20,000	12,000
7390 Misc. Contractual Service	80,891	84,000	90,460
7410 Office Supplies	4,602	5,000	6,000
7420 Operating Materials	84,151	117,000	119,000
7440 Small Tools/Minor Equipment	947	5,000	6,000
<b>Total Operation &amp; Maintenance</b>	<b>338,639</b>	<b>479,700</b>	<b>488,967</b>
7680 Contracts	1,040,863	-	-
Park & Trail Paving & Sealing	-	20,000	20,000
Building Renovations	-	5,000	5,000
Park Amenities Improvements	-	15,000	15,000
Boardwalk Renovation	-	15,000	15,000
Playground Replacement	-	5,000	5,000
Loan Repayment	-	64,000	51,000
7630 Equipment Items > \$2,500	41,125	-	-
Dump Truck Replacement	-	-	38,000
Ballfield Groomer	-	-	34,000
Mower Replacement	-	66,000	66,000
<b>Total Capital Outlay</b>	<b>1,081,988</b>	<b>190,000</b>	<b>249,000</b>
<b>Total</b>	<b>\$ 2,274,941</b>	<b>\$ 1,703,755</b>	<b>\$ 1,805,277</b>

# Parks & Recreation Fund

## Leisure Time Activities

### KYBS

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 8,382	\$ 42,242	\$ 29,563
Operation and Maintenance	26,042	36,000	39,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 34,424</b>	<b>\$ 78,242</b>	<b>\$ 68,563</b>

Funding by Source Recreation	2021 Actual	2022 Budget	2023 Recommend
Recreation	\$ 34,424	\$ 78,242	\$ 68,563
<b>Total</b>	<b>\$ 34,424</b>	<b>\$ 78,242</b>	<b>\$ 68,563</b>

Total Positions*	1	1	0
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\* All Part-time Parks & Recreation positions allocated not to exceed \$225,000 in gross wages.

#### 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 2023 recommended operation and maintenance budget reflects a slight increase of \$3,000 as compared to the 2022 budget.

Parks & Recreation Fund

Leisure Time Activities

KYBS

Account Number(s)

106.03.530.302.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 6,870	\$ 35,482	\$ 25,000
7004 Retirement (PERS)	962	5,038	3,500
7005 Medicare	100	522	363
7008 Overtime	-	500	-
7009 Unemployment & Workers' Comp	450	700	700
Total Personnel Services	8,382	42,242	29,563
7340 Professional Services	5,577	9,500	9,500
7330 Rents & Leases	473	-	-
7390 Misc. Contractual Service	3,408	4,500	5,500
7420 Operating Materials	16,584	22,000	24,000
Total Operation & Maintenance	26,042	36,000	39,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 34,424	\$ 78,242	\$ 68,563

# Parks & Recreation Fund

## Leisure Time Activities

### K-6 Child Care

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 266,097	\$ 342,000	\$ 342,100
Operation and Maintenance	55,496	84,000	87,100
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 321,593</b>	<b>\$ 426,000</b>	<b>\$ 429,200</b>
<b>Funding by Source</b>			
Recreation	\$ 321,593	\$ 426,000	\$ 429,200
<b>Total</b>	<b>\$ 321,593</b>	<b>\$ 426,000</b>	<b>\$ 429,200</b>

Total Positions*	17	17	1
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\* All Part-time Parks & Recreation positions allocated not to exceed \$225,000 in gross wages.

#### 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 2023 recommended operation and maintenance budget reflects an increase of \$3,100, or 3.7% compared to the 2022 budget. This increase can be attributed to inflation costs for field trip admissions and transportation fees.

Parks & Recreation Fund

Leisure Time Activities

K-6 Child Care

Account Number(s)

106.03.530.303.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 207,645	\$ 275,000	\$ 275,000
7004 Retirement (PERS)	29,230	39,000	39,000
7005 Medicare	3,065	5,000	5,000
7006 Health Insurance	17,700	18,500	18,600
7008 Overtime	4,957	-	-
7009 Unemployment & Workers' Comp	3,500	4,500	4,500
<b>Total Personnel Services</b>	<b>266,097</b>	<b>342,000</b>	<b>342,100</b>
7210 Travel & Training	750	500	500
7330 Rents & Leases	2,108	4,400	5,000
7340 Professional Services	323	2,500	2,000
7350 Maintenance of Equipment & Facility	15,925	-	-
7370 Printing, Photocopy, Advertising	-	750	750
7390 Misc. Contractual Service	34,232	38,000	40,000
7410 Office Supplies	-	350	350
7420 Operating Materials	2,023	35,000	36,000
7440 Small Tools/Minor Equipment	82	2,500	2,500
7999 COVID	53	-	-
<b>Total Operation &amp; Maintenance</b>	<b>55,496</b>	<b>84,000</b>	<b>87,100</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 321,593</b>	<b>\$ 426,000</b>	<b>\$ 429,200</b>



Parks & Recreation Fund

Leisure Time Activities

Fitness Center

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ 17,704	\$ 19,025	\$ -
Operation and Maintenance	59,334	39,700	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 77,038</b>	<b>\$ 58,725</b>	<b>\$ -</b>
Funding by Source Recreation	\$ 77,038	\$ 58,725	\$ -
<b>Total</b>	<b>\$ 77,038</b>	<b>\$ 58,725</b>	<b>\$ -</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

Program Description:

Program Comments:

The 2023 budget has been eliminated due to the closure of the Fitness Center in 2022.

Parks & Recreation Fund

Leisure Time Activities

Fitness Center

Account Number(s)

106.03.530.304.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 14,728	\$ 16,100	\$ -
7004 Retirement (PERS)	2,062	2,250	-
7005 Medicare	214	335	-
7009 Unemployment & Workers' Comp	700	340	-
Total Personnel Services	17,704	19,025	-
7310 Utilities	7,645	5,500	-
7330 Rents & Leases	33,400	11,200	-
7340 Professional Services	9,934	11,000	-
7350 Maintenance of Equipment & Facility	753	2,500	-
7370 Printing, Photocopy, Advertising	-	500	-
7390 Misc. Contractual Service	7,127	6,500	-
7420 Operating Materials	393	2,500	-
7440 Small Tools/Minor Equipment	82	-	-
Total Operation & Maintenance	59,334	39,700	-
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 77,038	\$ 58,725	\$ -

# Parks & Recreation Fund

## Leisure Time Activities

### KYFC

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	17,982	20,700	24,500
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 17,982</b>	<b>\$ 20,700</b>	<b>\$ 24,500</b>
Funding by Source			
Recreation	\$ 17,982	\$ 20,700	\$ 24,500
<b>Total</b>	<b>\$ 17,982</b>	<b>\$ 20,700</b>	<b>\$ 24,500</b>

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Total Positions*	0	0	0
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\* All Part-time Parks & Recreation positions allocated not to exceed \$210,000 in gross wages.

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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 tackle football throughout the year for children ages 5 - 13 yrs old. Practices and games are held at Davey elementary 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 2022 Operation & Maintenance reflects a slight increase in operations and maintenance due to this being a new cost center and inflation.

Parks & Recreation Fund

Leisure Time Activities

KYFC

Account Number(s)

106.03.530.305.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7340 Professional Services	\$ 2,270	\$ 4,900	\$ 6,500
7390 Misc. Contractual Service	2,300	5,800	6,000
7420 Operating Materials	13,412	10,000	12,000
Total Operation & Maintenance	17,982	20,700	24,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 17,982	\$ 20,700	\$ 24,500



# Community & Environment



<u>FUNDING BY PROGRAM AREA</u>	<u>2023 RECOMMEND</u>
<b>COMMUNITY AND ENVIRONMENT</b>	
Community and Environment	
Community Development	\$ 917,544
Housing and Building Inspection	437,725
C.D.B.G. Grant Fund	207,000
C.H.I.P. Grant Fund	200,000
Land Banking	8,000
Shade Tree	120,875
Urban Renewal	37,700
Public Parking	85,600
Main Street Program	70,000
Economic Development	181,047
EDA/RLF	75,000
Sustainability	45,000
ARPA Fund	406,450
<b>SUBTOTAL</b>	<b>2,791,941</b>
Capital Projects:	
C.D.B.G. Grant Fund	175,200
General Fund - Shade Tree	20,000
ARPA Capital Projects	5,579,400
<b>SUBTOTAL</b>	<b>5,774,600</b>
Basic Utility Services	
Water - Administrative Support	7,294
Sewer - Administrative Support	7,294
Storm - Administrative Support	36,470
<b>SUBTOTAL</b>	<b>51,058</b>
MPITIE/TIF Fund	436,135
<b>SUBTOTAL</b>	<b>436,135</b>
<b>TOTAL</b>	<b>\$ 9,053,734</b>

# General/CDBG/CHIP Funds

## Community and Environment

### Community Development

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 585,778	\$ 723,666	\$ 740,090
Operation and Maintenance	828,777	382,625	584,454
Capital Outlay	303,726	160,000	175,200
<b>Total</b>	<b>\$ 1,718,281</b>	<b>\$ 1,266,291</b>	<b>\$ 1,499,744</b>
Funding by Source			
General	\$ 758,010	\$ 884,498	\$ 917,544
Comm. Development Block Grant	744,821	331,793	382,200
CHIP	215,450	50,000	200,000
<b>Total</b>	<b>\$ 1,718,281</b>	<b>\$ 1,266,291</b>	<b>\$ 1,499,744</b>
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>

#### 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 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 2023 budget includes the 2022 CDBG grant award amount of \$306,220, \$10,780 in prior year unprogrammed CDBG funding and \$50,000 from CDBG program income. The 2023 recommended operation and maintenance budget reflects an increase of \$201,829 or 52.75% because it includes the appropriation of \$200,000 in new CHIP grant funding. An additional \$50,000 in CHIP program income has been appropriated for change order costs not covered by the CHIP grant award.

# General/CDBG/CHIP Funds

## Community and Environment

### Community Development

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 421,780	\$ 517,485	\$ 530,210
7004 Retirement (PERS)	54,172	72,747	74,467
7005 Medicare	6,103	7,534	7,713
7006 Health Insurance	93,410	109,800	111,600
7008 Overtime	213	1,000	1,000
7009 Unemployment & Workers' Comp	6,500	11,500	11,500
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>585,778</b>	<b>723,666</b>	<b>740,090</b>
7210 Travel & Training	710	1,200	750
7280 Vehicle Fuel	2,499	2,100	3,000
7320 Communications/Postage	13,737	24,000	26,000
7340 Professional Services	38,147	31,600	39,600
7350 Maintenance of Equipment & Facility	1,580	3,500	3,100
7360 Insurance & Bonding	5,512	5,525	6,119
7370 Printing, Photocopy, Advertising	21,245	23,200	25,200
7390 Misc. Contractual Service	20,336	22,300	21,185
7410 Office Supplies	1,531	2,000	2,500
7420 Operating Materials	939	1,000	1,500
7440 Small Tools/Minor Equipment	255	1,000	1,500
7560 Social Service Contracts	80,567	65,000	65,000
7570 Public Service Contracts	256,627	118,000	282,000
7590 Non-City Property Improvements	10,000	7,000	7,000
7992 Program Income Expenditures	149,766	75,000	100,000
7999 COVID	225,326	200	-
<b>Total Operation &amp; Maintenance</b>	<b>828,777</b>	<b>382,625</b>	<b>584,454</b>
<b>Fund 301</b>			
7680 Community Development Block Grants	303,726	-	-
Walnut Street Construction	-	160,000	175,200
<b>Total Capital Outlay</b>	<b>303,726</b>	<b>160,000</b>	<b>175,200</b>
<b>Total</b>	<b>\$ 1,718,281</b>	<b>\$ 1,266,291</b>	<b>\$ 1,499,744</b>



General/CDBG/CHIP Funds

Community and Environment

Community Development

	Account Number(s)	001.04.540.401.	126.04.540.401.	136.04.540.401.
		001	126	136
Line Description		General	CDBG	CHIP
7001 Employee - Regular Salaries	\$	526,745	\$ 3,465	\$ -
7004 Retirement (PERS)		73,892	575	-
7005 Medicare		7,653	60	-
7006 Health Insurance		111,600	-	-
7008 Overtime		1,000	-	-
7009 Unemployment & Workers' Comp		11,500	-	-
7250 Auto Allowance		3,600	-	-
<b>Total Personnel Services</b>		<b>735,990</b>	<b>4,100</b>	<b>-</b>
7210 Travel & Training		750	-	-
7280 Vehicle Fuel		3,000	-	-
7320 Communications/Postage		26,000	-	-
7340 Professional Services		20,000	19,600	-
7350 Maintenance of Equipment & Facility		3,100	-	-
7360 Insurance & Bonding		6,119	-	-
7370 Printing, Photocopy, Advertising		24,000	1,200	-
7390 Misc. Contractual Service		21,085	100	-
7410 Office Supplies		2,500	-	-
7420 Operating Materials		1,500	-	-
7440 Small Tools/Minor Equipment		1,500	-	-
7560 Social Service Contracts		65,000	-	-
7570 Public Service Contracts		-	132,000	150,000
7590 Non-City Property Improvements		7,000	-	-
7992 Program Income Expenditures		-	50,000	50,000
7999 COVID		-	-	-
<b>Total Operation &amp; Maintenance</b>		<b>181,554</b>	<b>202,900</b>	<b>200,000</b>
		<b>Fund 301</b>		
7680 Community Development Block Grant		-	-	-
Walnut Street Construction Phase II		-	175,200	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>175,200</b>	<b>-</b>
<b>Total</b>	<b>\$</b>	<b>917,544</b>	<b>\$ 382,200</b>	<b>\$ 200,000</b>

2023

Total

\$	530,210
	74,467
	7,713
	111,600
	1,000
	11,500
	3,600
	<hr/>
	740,090
	<hr/>
	750
	3,000
	26,000
	39,600
	3,100
	6,119
	25,200
	21,185
	2,500
	1,500
	1,500
	65,000
	282,000
	7,000
	100,000
	-
	<hr/>
	584,454
	<hr/>
	-
	175,200
	<hr/>
	175,200
	<hr/>
\$	1,499,744
	<hr/> <hr/>

# General/Water/Sewer/Storm Water Funds

Community and Environment

Building Department

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 337,177	\$ 421,276	\$ 432,663
Operation and Maintenance	51,762	57,275	56,120
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 388,939</b>	<b>\$ 478,551</b>	<b>\$ 488,783</b>
Funding by Source			
General	\$ 372,405	\$ 428,865	\$ 437,725
Water	8,267	7,098	7,294
Sewer	8,267	7,098	7,294
Storm	-	35,490	36,470
<b>Total</b>	<b>\$ 388,939</b>	<b>\$ 478,551</b>	<b>\$ 488,783</b>
Total Positions	8	8	8

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 which operate within the City.

Program Comments:

The 2023 recommended operation and maintenance budget reflects an increase from 2022 for additional plan review fees and inflation.

# General/Water/Sewer/Storm Water Funds

Community and Environment

Building Department

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 242,005	\$ 289,778	\$ 298,474
7004 Retirement (PERS)	33,189	40,678	41,899
7005 Medicare	3,433	4,215	4,340
7006 Health Insurance	55,018	79,605	80,950
7008 Overtime	32	750	750
7009 Unemployment & Workers' Comp	3,500	6,250	6,250
	337,177	421,276	432,663
7210 Travel & Training	-	700	700
7320 Communications/Postage	1,849	1,800	2,200
7340 Professional Services	41,200	40,000	40,000
7350 Maintenance of Equipment & Facility	2,262	4,500	3,600
7360 Insurance & Bonding	690	775	775
7370 Printing, Photocopy, Advertising	832	1,350	1,500
7390 Misc. Contractual Service	4,427	7,000	5,545
7410 Office Supplies	260	400	500
7420 Operating Materials	242	250	800
7440 Small Tools/Minor Equipment	-	500	500
	51,762	57,275	56,120
7630 Equipment Items > \$2,500	-	-	-
	-	-	-
Total	\$ 388,939	\$ 478,551	\$ 488,783

# General/Water/Sewer/Storm Water Funds

Community and Environment

Building Department

Account Number(s) 001.04.540.402. 201.04.550.402. 202.04.550.402.

Line Description	General	Water	Sewer
7001 Employee - Regular Salaries	\$ 260,800	\$ 5,382	\$ 5,382
7004 Retirement (PERS)	36,621	754	754
7005 Medicare	3,794	78	78
7006 Health Insurance	74,440	930	930
7008 Overtime	750	-	-
7009 Unemployment & Workers' Comp	5,200	150	150
<b>Total Personnel Services</b>	<b>381,605</b>	<b>7,294</b>	<b>7,294</b>
7210 Travel & Training	700	-	-
7320 Communications/Postage	2,200	-	-
7340 Professional Services	40,000	-	-
7350 Maintenance of Equipment & Facility	3,600	-	-
7360 Insurance & Bonding	775	-	-
7370 Printing, Photocopy, Advertising	1,500	-	-
7390 Misc. Contractual Service	5,545	-	-
7410 Office Supplies	500	-	-
7420 Operating Materials	800	-	-
7440 Small Tools/Minor Equipment	500	-	-
<b>Total Operation &amp; Maintenance</b>	<b>56,120</b>	<b>-</b>	<b>-</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 437,725</b>	<b>\$ 7,294</b>	<b>\$ 7,294</b>

208.04.550.402.

Storm Water	2023 Total
\$ 26,910	\$ 298,474
3,770	41,899
390	4,340
4,650	80,950
-	750
750	6,250
	-
36,470	432,663
-	700
-	2,200
-	40,000
-	3,600
-	775
-	1,500
-	5,545
-	500
-	800
-	500
-	56,120
-	-
-	-
\$ 36,470	\$ 488,783

General Fund  
 Community and Environment  
 Land Banking

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	5,100	8,000	8,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 5,100</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
Funding by Source			
General	\$ 5,100	\$ 8,000	\$ 8,000
UDAG	-	-	-
<b>Total</b>	<b>\$ 5,100</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
Total Positions	0	0	0

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 City does not anticipate any land banking acquisition activities in 2023 and the budgeted funding will be used for real property taxes and maintenance costs associated with 252-266 N. Water Street properties.

General Fund  
 Community and Environment  
 Land Banking

Account Number(s)

001.04.540.404.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7390 Misc. Contractual Services	\$ 5,100	\$ 8,000	\$ 8,000
Total Operation & Maintenance	5,100	8,000	8,000
7610 Lands	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 5,100	\$ 8,000	\$ 8,000



General Fund  
 Community and Environment  
 Shade Tree

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	11,755	100,875	120,875
Capital Outlay	10,000	10,000	20,000
<b>Total</b>	<b>\$ 21,755</b>	<b>\$ 110,875</b>	<b>\$ 140,875</b>
Funding by Source General	\$ 21,755	\$ 110,875	\$ 140,875
<b>Total</b>	<b>\$ 21,755</b>	<b>\$ 110,875</b>	<b>\$ 140,875</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023 recommended budget reflects a \$20,000 increase or a 19.8% increase, due to a desire to realign our line items to allow for the reinstatement of programs that were cut during COVID. Tree maintenance and removal along with tree plantings and the reforestation of areas to enhance the beauty and desire of the City of Kent, will be reinstated and enhanced.

General Fund  
 Community and Environment  
 Shade Tree

Account Number(s)

001.05.560.405.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7210 Travel & Training	\$ 1,676	\$ 2,000	\$ 3,000
7280 Vehicle Fuel	3,092	4,000	6,000
7350 Maintenance of Equipment & Facility	-	900	900
7360 Insurance & Bonding	387	475	475
7390 Misc. Contractual Service	5,380	90,000	105,000
7420 Operating Materials	927	2,000	3,000
7440 Small Tools/Minor Equipment	293	1,500	2,500
	11,755	100,875	120,875
7690 Shade Trees	10,000	10,000	20,000
Total Capital Outlay	10,000	10,000	20,000
Total	\$ 21,755	\$ 110,875	\$ 140,875

General Fund  
 Community and Environment  
 Urban Renewal

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	14,022	60,700	37,700
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 14,022</b>	<b>\$ 60,700</b>	<b>\$ 37,700</b>
 Funding by Source			
General	\$ 14,022	\$ 60,700	\$ 37,700
<b>Total</b>	<b>\$ 14,022</b>	<b>\$ 60,700</b>	<b>\$ 37,700</b>
 Total Positions	0	0	0

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown, including environmental testing activities for private sites with existing or possible contamination and activities, public art initiatives, and the printing of the two annual editions of the Tree City Bulletin.

Program Comments:

The 2023 recommended operation and maintenance budget reflects a decrease from 2022 since the environmental remediation activity at 301 W. Main is now almost complete.

General Fund  
 Community and Environment  
 Urban Renewal

Account Number(s)

001.09.570.406.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7330 Rents & Leases	\$ 2,645	\$ 2,700	\$ 2,700
7340 Professional Services	10,933	58,000	35,000
7420 Operating Materials	444	-	-
Total Operation & Maintenance	14,022	60,700	37,700
7610 Land	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 14,022	\$ 60,700	\$ 37,700

General Fund  
 Community and Environment  
 Public Parking

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	72,464	89,200	85,600
Capital Outlay	7,465	-	-
<b>Total</b>	<b>\$ 79,929</b>	<b>\$ 89,200</b>	<b>\$ 85,600</b>
Funding by Source General	\$ 79,929	\$ 89,200	\$ 85,600
<b>Total</b>	<b>\$ 79,929</b>	<b>\$ 89,200</b>	<b>\$ 85,600</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023 recommended operation and maintenance budget has a slight decrease because parts inventory for the meters is at adequate levels so most expenses will be related to normal monthly meter service fees and unanticipated needed meter replacement parts. Parking lease with the First Christian Church is also paid from this fund.

General Fund  
 Community and Environment  
 Public Parking

Account Number(s)

001.04.560.407.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7330 Rents & Leases	\$ 33,413	\$ 35,000	\$ 35,000
7370 Printing, Photocopy, Advertising	490	650	600
7390 Misc. Contractual Services	37,789	53,550	50,000
7420 Operating Materials	772	-	-
Total Operation & Maintenance	72,464	89,200	85,600
7630 Capital	7,465	-	-
Total Capital Outlay	7,465	-	-
Total	\$ 79,929	\$ 89,200	\$ 85,600

General Fund  
 Community and Environment  
 Main Street Program

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	70,000	66,500	70,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ 66,500</b>	<b>\$ 70,000</b>
Funding by Source			
General	\$ 70,000	\$ 66,500	\$ 70,000
<b>Total</b>	<b>\$ 70,000</b>	<b>\$ 66,500</b>	<b>\$ 70,000</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023 recommended budget for the Main Street Program is increased to \$70,000 for year 2, per the terms of the approved 2022-2024 agreement.

General Fund  
 Community and Environment  
 Main Street Program

Account Number(s)

001.04.540.409.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7390 Misc. Contractual Service	\$ 70,000	\$ 66,500	\$ 70,000
Total Operation & Maintenance	70,000	66,500	70,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 70,000	\$ 66,500	\$ 70,000



## General / EDA RLF Funds

Economic Development

Economic Development

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 120,425	\$ 132,602	\$ 147,197
Operation and Maintenance	142,080	94,650	108,850
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 262,505</b>	<b>\$ 227,252</b>	<b>\$ 256,047</b>
<b>Funding by Source</b>			
General	\$ 131,475	\$ 152,252	\$ 181,047
UDAG/EDA RLF	131,030	75,000	75,000
<b>Total</b>	<b>\$ 262,505</b>	<b>\$ 227,252</b>	<b>\$ 256,047</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

### 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 which has an annual allocation of \$15,000 this is used to provide small funding awards to entities that encourage and promote downtown and diversity oriented events. The Celebrate Kent! Program was not funded in 2020 and 2021 because of the COVID pandemic, but midway through 2022, funding was appropriated because large group events were able to be held. The 2023 budget includes Celebrate Kent! funding for 2023. The Economic Development 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 2023 recommended operation and maintenance budget reflects an increase of \$15,100 or 16% as compared to the 2022 budget.

General / EDA RLF Funds

Economic Development

Economic Development

Line Description	2021 Actual	2022 Budget	2023 Recommend
7001 Employee - Regular Salaries	\$ 87,781	\$ 97,100	\$ 110,400
7004 Retirement (PERS)	12,289	13,594	14,002
7005 Medicare	1,255	1,408	1,695
7006 Health Insurance	17,700	18,300	18,600
7009 Unemployment & Workers' Comp	1,400	2,200	2,500
<b>Total Personnel Services</b>	<b>120,425</b>	<b>132,602</b>	<b>147,197</b>
7210 Travel & Training	136	500	500
7320 Communications/Postage	393	500	500
7340 Professional Services	-	5,000	5,000
7350 Maint of Equip & Facility	1,580	3,500	2,600
7360 Insurance & Bonding	200	350	350
7370 Printing, Photocopy, Advertising	140	1,800	1,800
7390 Misc. Contractual Service	8,505	7,000	22,000
7410 Office Supplies	17	100	100
7420 Operating Materials	79	400	500
7440 Small Tools/Minor Equipment	-	500	500
7992 Program Income Expenditures	131,030	75,000	75,000
<b>Total Operation &amp; Maintenance</b>	<b>142,080</b>	<b>94,650</b>	<b>108,850</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 262,505</b>	<b>\$ 227,252</b>	<b>\$ 256,047</b>



General / EDA RLF Funds

Economic Development

Economic Development

Line Description	Account Number(s)		2023 Total
	001.04.540.410.	134.04.540.404.	
	General	Fund 134 EDA RLF	
7001 Employee - Regular Salaries	\$ 110,400	\$ -	\$ 110,400
7004 Retirement (PERS)	14,002	-	14,002
7005 Medicare	1,695	-	1,695
7006 Health Insurance	18,600	-	18,600
7009 Unemployment & Workers' Comp	2,500	-	2,500
<b>Total Personnel Services</b>	<b>147,197</b>	<b>-</b>	<b>147,197</b>
7210 Travel & Training	500	-	500
7320 Communications/Postage	500	-	500
7340 Professional Services	5,000	-	5,000
7350 Maint of Equip & Facility	2,600	-	2,600
7360 Insurance & Bonding	350	-	350
7370 Printing, Photocopy, Advertising	1,800	-	1,800
7390 Misc. Contractual Service	22,000	-	22,000
7410 Office Supplies	100	-	100
7420 Operating Materials	500	-	500
7440 Small Tools/Minor Equipment	500	-	500
7992 Program Income Expenditures	-	75,000	75,000
<b>Total Operation &amp; Maintenance</b>	<b>33,850</b>	<b>75,000</b>	<b>108,850</b>
7630 Equipment Items > \$2,500	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 181,047</b>	<b>\$ 75,000</b>	<b>\$ 256,047</b>

General Fund  
 Community and Environment  
 Sustainability

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	45,000
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>
Funding by Source			
General	\$ -	\$ -	\$ 45,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

Program Description:

This cost center has been established to account for the City's portion of the costs associated with the shared Sustainability Coordinator position. The City has entered into an agreement with Kent State University to pay 50% of the cost of hiring a Sustainability Coordinator to work jointly for Kent State University and the City. The person hired for the position will be a full-time employee of Kent State University and the University will bill the City for half of the associated costs, including 50% of the salary and associated benefits. The person hired will work jointly for both organizations on the City's sustainability initiatives, including the City's climate action plan, and on Kent State University's sustainability goals.

Program Comments:

The 2023 recommended budget is the first year for this new cost center and the creation of this new position.

General Fund  
 Community and Environment  
 Sustainability

Account Number(s)

001.04.540.414.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7390 Misc. Contractual Service	\$ -	\$ -	\$ 45,000
Total Operation & Maintenance	-	-	45,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 45,000

ARPA Fund  
 All Departments  
 All Divisions

Resource Summary	2021	2022	2023
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ 390,000	\$ 406,450
Operation and Maintenance	-	-	-
Capital Outlay	4,336	1,633,700	5,579,400
<b>Total</b>	<b>\$ 4,336</b>	<b>\$ 2,023,700</b>	<b>\$ 5,985,850</b>
Funding by Source			
ARPA	\$ 4,336	\$ 2,023,700	\$ 5,985,850
<b>Total</b>	<b>\$ 4,336</b>	<b>\$ 2,023,700</b>	<b>\$ 5,985,850</b>
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

Program Description:

This Fund is exclusively dedicated to purposes/activities related to American Rescue Plan Act (ARPA) funding.

Program Comments:

The 2023 recommended capital budget reflects the remaining projects using the ARPA funding.

ARPA Fund  
 All Departments  
 All Divisions

Account Number(s)

138.05.550.505.

Line Description	2021 Actual	2022 Budget	2023 Total
7001 Employee - Regular Salaries	\$ -	\$ 318,000	\$ 330,000
7004 Retirement (PERS)	-	51,330	55,000
7005 Medicare	-	14,310	14,850
7009 Unemployment & Workers' Comp	-	6,360	6,600
Total Personnel Services	-	390,000	406,450
7680 Contract	4,336	-	-
WRF - Final Clarifiers Rehabilitation	-	1,550,000	-
WRF - Motor Control Center Rplacmt	-	83,700	-
WRF - Digester Heat Exchangers	-	-	5,579,400
Total Capital Outlay	4,336	1,633,700	5,579,400
Total	\$ 4,336	\$ 2,023,700	\$ 5,985,850



MPITIE Capital Projects Fund

MPITIE

Community Development

Resource Summary Expenditure Categories	2021 Actual	2022 Budget	2023 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	7,006	9,000	9,000
Capital Outlay	-	427,215	427,135
<b>Total</b>	<b>\$ 7,006</b>	<b>\$ 436,215</b>	<b>\$ 436,135</b>
Funding by Source PILOTS/Note Renewal/Bonds	\$ 7,006	\$ 436,215	\$ 436,135
<b>Total</b>	<b>\$ 7,006</b>	<b>\$ 436,215</b>	<b>\$ 436,135</b>
Total Positions	0	0	0

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.

MPITIE Capital Projects Fund  
 MPITIE  
 Community Development

Account Number(s)

302.07.570.800.

Line Description	2021 Actual	2022 Budget	2023 Recommend
7340 Professional Services	\$ 7,006	\$ 9,000	\$ 9,000
Total Operation & Maintenance	7,006	9,000	9,000
7830 LTGO Bonds Interest	-	212,215	207,135
7810 LTGO Bonds Principal	-	215,000	220,000
Subtotal	-	427,215	427,135
Total	\$ 7,006	\$ 436,215	\$ 436,135



# **DEBT SERVICE & CONTINGENCY**

**CITY OF KENT  
2023 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	\$ 9,970	\$ 2,410	\$ 10,216	\$ 62,290	\$ -	\$ -	\$ 84,886
OWDA Loan	-	310,230	50,800	-	-	-	361,030
General Obligation Bond	-	51,300	-	460,000	815,000	427,135	1,753,435
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 9,970</b>	<b>\$ 363,940</b>	<b>\$ 61,016</b>	<b>\$ 522,290</b>	<b>\$ 815,000</b>	<b>\$ 427,135</b>	<b>\$ 2,199,351</b>

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.

**2023 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS**

FUND	2019 APPROVED	2020 APPROVED	2021 APPROVED	2022 APPROVED	2023 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
<b>TOTAL</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

**CITY OF KENT - DEBT SERVICE SCHEDULE - 2023**

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2023	PRINCIPAL 2023	INTEREST 2023	TOTAL 2023	OUTSTANDING 1/1/2024	REVENUE SOURCE	FUND
<b>General Obligation Bonds</b>								
2021	LTGO - City Hall	\$ 8,905,000	\$ 225,000	\$ 235,000	\$ 460,000	\$ 8,680,000	Income Tax	Fund 301
2020	LTGO - Sanitary Sewer Improvements	100,000	50,000	1,300	51,300	50,000	Sewer	Fund 202
2013	LTGO-Alley 4 Improvements	840,000	65,000	31,550	96,550	775,000	PILOT	Fund 302
2013	LTGO-Downtown Prkg Improvements	3,630,000	75,000	165,650	240,650	3,555,000	PILOT	Fund 302
2020	LTGO - Alley 5 Improvements	770,000	80,000	9,935	89,935	690,000	PILOT	Fund 302
2020	LTGO - Safety Center, Series 2020	1,775,000	190,000	22,900	212,900	1,585,000	Special Income Tax	Fund 303
2014	LTGO-Safety Cntr Const., Series 2014	3,485,000	145,000	151,100	296,100	3,340,000	Special Income Tax	Fund 303
2015	LTGO-Safety Cntr Const., Series 2015	3,545,000	150,000	156,000	306,000	3,395,000	Special Income Tax	Fund 303
	Subtotal	<u>23,050,000</u>	<u>980,000</u>	<u>773,435</u>	<u>1,753,435</u>	<u>22,070,000</u>		
<b>Other</b>								
2022	Ohio EPA Loan - SW Sanitary Sewer	2,093,990	30,480	9,425	39,905	2,063,510	Water	Fund 201
2001	Issue II Loan - Elm/Mae/Morris	12,840	2,335	-	2,335	10,505	Sewer	Fund 208
2001	OWDA Loan - Kent/Ravenna	33,520	33,520	760	34,280	-	Water	Fund 201
2003	OWDA Loan - Sewer Improvements	734,741	285,930	24,300	310,230	448,811	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	70,752	15,180	1,340	16,520	55,572	Water/Special Assessmen	Fund 201
2008	Issue II Loan - Area Q - Ph IV	17,110	2,635	-	2,635	14,475	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	67,500	5,000	-	5,000	62,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	69,147	19,760	-	19,760	49,387	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	16,845	4,815	-	4,815	12,030	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	8,423	2,410	-	2,410	6,013	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	26,522	4,420	-	4,420	22,102	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	187,500	25,000	-	25,000	162,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	86,150	12,310	-	12,310	73,840	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	43,204	5,401	-	5,401	37,803	Water	Fund 201
2021	Issue II Loan - St. Route 43 Traffic Impr	6,719	800	-	800	5,919	Income Tax	Fund 301
2022	Issue II Loan - Valleyview/Morris Impr	33,785	3,380	-	3,380	30,405	Storm Water	Fund 208
	Subtotal	<u>3,508,748</u>	<u>453,376</u>	<u>35,825</u>	<u>489,201</u>	<u>3,055,372</u>		
	<b>TOTAL LONG TERM DEBT</b>	<u>\$ 26,558,748</u>	<u>\$ 1,433,376</u>	<u>\$ 809,260</u>	<u>2,242,636</u>	<u>\$ 25,125,372</u>		
Debt Issuance Costs								
	<b>TOTAL SHORT TERM DEBT</b>	-	-	-	-	-		
Managed Reserve Contribution								
	County Auditor Special Assessment Fees				25,540			
	<b>TOTAL DEBT</b>				<u>9,000</u>			
					<u>\$ 2,277,176</u>			



# **APPENDICES**



**CITY OF KENT, OHIO**  
**2023 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**

	<u>2023</u> <u>RECOMMEND</u>
<b>GENERAL FUND - 001</b>	
Community and Development - Shade Trees	<u>\$ 20,000</u>
<b>PARKS AND RECREATION - 106</b>	
Park and Recreation Services	<u>\$ 249,000</u>
<b>COMMUNITY DEV BLOCK GRANT - 126</b>	
CDBG Community Development	<u>\$ 175,200</u>
<b>ARPA Fund - 138</b>	
American Rescue Plan Act	<u>\$ 5,579,400</u>
<b>FIRE AND E.M.S. - 128</b>	
Fire Services	\$ 491,400
Community Services	13,000
<b>TOTAL</b>	<u>\$ 504,400</u>
<b>WATER - 201</b>	
IT	\$ 20,000
Central Maintenance	219,200
Vehicle Maintenance	12,500
Service (Plant)	923,000
Capital Facilities	50,000
<b>TOTAL</b>	<u>\$ 1,224,700</u>
<b>SEWER - 202</b>	
IT	\$ 18,000
Central Maintenance	97,100
Vehicle Maintenance	12,500
Service (Plant)	2,662,500
Capital Facilities	1,075,000
<b>TOTAL</b>	<u>\$ 3,865,100</u>
<b>SOLID WASTE - 205</b>	
Central Maintenance	\$ 70,200
IT	6,000
<b>TOTAL</b>	<u>\$ 76,200</u>

**CITY OF KENT, OHIO**  
**2023 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**  
(Continued)

	<u>2023</u> <u>RECOMMEND</u>
<b>STORM WATER DRAINAGE - 208</b>	
Central Maintenance	\$ 84,200
IT	6,000
Capital Facilities	<u>217,100</u>
<b>TOTAL</b>	<b><u>\$ 307,300</u></b>
 <b>CAPITAL PROJECTS - 301</b>	
Capital Projects - Safety	\$ 501,000
Capital Projects - Service Administration	10,000
Capital Projects - Central Maintenance	214,300
Capital Projects - Service (Capital Facilities)	4,715,000
Capital Projects - IT	173,000
Capital Projects - Vehicle Maintenance	<u>25,000</u>
<b>TOTAL</b>	<b><u>\$ 5,638,300</u></b>
 Police Facility Fund - 303	 <b><u>\$ 635,000</u></b>
 <b>GRAND TOTAL ALL FUNDS</b>	 <b><u><u>\$ 18,274,600</u></u></b>
 <b>CHARTER TEST CAPITAL REQUIREMENT</b>	 <b>\$ 3,984,361</b>
<b>CAPITAL RELATED TO CHARTER TEST</b>	<b>\$ 6,337,900 **</b>
<b>PERCENTAGE TO MEET CHARTER TEST</b>	<b>21.80%</b>
 <b>RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT</b>	 <b>\$ 2,353,539</b>

**\*\*Debt included equals the amount in the debt column of the Capital Plan**

**CITY OF KENT, OHIO  
2023 RECOMMENDED BUDGET  
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

<b>BUDGET DIVISIONS</b>	<b>2020 APPROVED</b>	<b>2021 APPROVED</b>	<b>2022 APPROVED</b>	<b>2023 RECOMMEND</b>
<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
Community Engage. Coord. (part-time)	0	0	0	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>
<u>INFORMATION TECHNOLOGY</u>				
IT & Communications Director	1	1	1	1
IT Technician	0	0	0	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
<u>HUMAN RESOURCES</u>				
Human Resources Director	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
Legal Assistant to Law and HR	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	1	1	1	1
Payroll Administrator	1	1	1	1
Account Clerk	4	4	4	4
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</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  
2023 RECOMMENDED BUDGET  
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS  
(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2020 APPROVED</b>	<b>2021 APPROVED</b>	<b>2022 APPROVED</b>	<b>2023 RECOMMEND</b>
<u><b>SERVICE ADMINISTRATION</b></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><b>ENGINEERING</b></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><b>POLICE SERVICES</b></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	30*
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>14</u>
*Temporary positions for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.				
<u><b>RECORDS AND COMMUNICATIONS</b></u>				
Coordinator - Dispatchers	1	1	1	1
Clerk-Dispatcher	11	11	11	11
Records Clerk	1	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<u><b>JUVENILE SERVICES</b></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><b>SUPPORT SERVICES</b></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**  
**2023 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2020 APPROVED</b>	<b>2021 APPROVED</b>	<b>2022 APPROVED</b>	<b>2023 RECOMMEND</b>
<u><b>FIRE SERVICES</b></u>				
Fire Chief	1	1	1	1
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter	27	27	27	30*
Firefighter - Paid on Call	3	3	3	3
Fire Services Specialist	1	1	1	1
	<u>38</u>	<u>38</u>	<u>38</u>	<u>11</u>
*Temporary positions for part of 2023 only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.				
<u><b>COMMUNITY SERVICES - FIRE</b></u>				
Fire Lieutenant	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u><b>CENTRAL MAINTENANCE</b></u>				
Laborer	4	4	4	4
Utilities Manager	1	1	1	1
Chief Operator	3	3	3	3
Repair Operator	4	4	4	4
Service Technician/Gardener	1	1	1	1
Service Worker	7	7	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><b>VEHICLE MAINTENANCE</b></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><b>WATER TREATMENT PLANT</b></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	6	6
Laborer (General Maintenance)	1	1	0	0
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u><b>WATER RECLAMATION FACILITY</b></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**  
**2023 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

BUDGET DIVISIONS	2020 APPROVED	2021 APPROVED	2022 APPROVED	2023 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	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	0	0
Supervisor - Parks	1	1	1	1
Marketing & Special Events Coordinator	0	0	1	1
Sports Activities Coordinator	0	0	1	1
Account Clerk	1	1	1	1
Parks Maintenance Laborer F/T	2	2	2	3
Senior Parks Crew Leader	1	1	1	1
Seasonal	4	4	4	4
Part-time*	41	41	0	0
	<u>52</u>	<u>52</u>	<u>12</u>	<u>13</u>
<u>KYBS</u>				
KYBS Coordinator-Part Time*	5	5	0	0
	<u>5</u>	<u>5</u>	<u>0</u>	<u>0</u>
<u>K-6 CHILD CARE</u>				
Recreation Specialist	1	1	1	1
Part-time*	16	16	0	0
	<u>17</u>	<u>17</u>	<u>1</u>	<u>1</u>
*All part-time Parks & Recreation, KABC, and K-6 Child Care positions allocated to not exceed \$225,000.00 in gross wages for 2023.				
<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  
2023 RECOMMENDED BUDGET  
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS  
(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2020 APPROVED</b>	<b>2021 APPROVED</b>	<b>2022 APPROVED</b>	<b>2023 RECOMMEND</b>
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Director	1	1	1	1
	1	1	1	1
<b>TOTAL ALL DEPARTMENTS</b>	<b>296</b>	<b>296</b>	<b>235</b>	<b>239</b>
Full-time	200	200	201	204
Part-time	96	96	34	35

# 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	\$	2,481,128	As of October 31, 2022
		\$	2,481,128	Held in City Investment Portfolio