

Kent City | HEALTH CARE ACCESS, COVERAGE & UTILIZATION

Key Findings

According to the 2013 American Community Survey 3-Year Estimate data, approximately 27,524 Kent City adults live in Portage County. The 2015 Health Assessment indicates that 8% of Kent City adults did not have health care coverage. 14% rated their health as fair or poor.

Health Status

- Kent City adults were more likely than Portage County adults to:
 - Have rated their physical health as not good on four or more days in the previous month (31% compared to 27% of Portage County adults).
 - Have rated their mental health as not good on four or more days in the previous month (32% compared to 27% of Portage County adults).
- Kent City adults were less likely as Portage County adults to:
 - Have rated their health status as fair or poor (14% compared to 17% of Portage County adults).

14% of Kent City adults rated their health as fair or poor.

Health Care Coverage

- 8% of Kent City adults did not have health care coverage, compared to 10% of Portage County adults.
- Kent City adults used the following types of health care coverage: their employer (38%), someone else's employer (19%), Medicaid or medical assistance (12%), Medicare (10%), self-paid plan (8%), Health Insurance Marketplace (2%), military, CHAMPUS, TriCare, or VA (1%), multiple-including private sources (1%), multiple-including government sources (<1%), and other (9%).

Health Care Utilization

- Just over three-fifths (63%) of Kent City adults visited a doctor for a routine checkup in the past year.
- 62% of Kent City adults and 67% of Portage County adults reported having a usual source of medical care.
- Kent City adults usually visited the following places for health care services: doctor's office (62%), chiropractor (8%), internet (7%), in-store health clinic (7%), urgent care center (2%), VA (2%), public health clinic or community health department (1%), hospital emergency room (1%), alternative therapies (<1%), and some other kind of place (1%). 6% of adults reported multiple places, including a doctor's office, 1% reported multiple places, not including a doctor's office, and 3% had no usual place for health care services.

- Kent City adults were more likely than Portage County adults to:
 - ⊛ Have looked for a program for drug abuse (6% compared to 3% of Portage County adults).
 - ⊛ Have looked for a program for a weight problem (11% compared to 7% of Portage County adults).

- Kent City adults were less likely than Portage County adults to:
 - ⊛ Have gone to the dentist in the past year (53% compared to 64% of Portage County adults).
 - ⊛ Have had one or more of their permanent teeth removed (37% compared to 39% of Portage County adults).
 - ⊛ Have looked for a program to control alcohol abuse (1% compared to 6% of Portage County adults).
 - ⊛ Have looked for a program for family/marital problems (6% compared to 10% of Portage County adults).

- Kent City adults were equally as likely than Portage County adults to:
 - ⊛ Have looked for a program for end of life care or Hospice care (6%).
 - ⊛ Have looked for a program for depression or anxiety (27% compared to 28% of Portage County adults).

Adult Comparisons	Kent City 2015	Portage County 2015	Ohio 2013	U.S. 2013
Rated health as fair or poor	14%	17%	18%	17%
Uninsured	8%	10%	14%	17%

(Source: 2015 Portage County Health Assessment and 2013 BRFSS)

Kent City | CHRONIC DISEASES AND ASSOCIATED RISKY BEHAVIORS

Key Findings

In 2014, 9% of Kent City adults were diagnosed with diabetes and 29% with high blood pressure. 56% of Kent City adults were either overweight or obese. One third (33%) were limited in some way because of a physical, mental or emotional problem.

Chronic Diseases and Associated Risky Behaviors

- Kent City adults were more likely to have been diagnosed with:
 - High blood pressure (37% compared to 29% of Portage County adults).
 - Arthritis (36% compared to 31% of Portage County adults).
 - Asthma (23% compared to 21% of Portage County adults).
- Kent City adults were less likely to have been diagnosed with:
 - High blood cholesterol (33% compared to 38% of Portage County adults).
 - Depression (11% compared to 15% of Portage County adults).
 - Diabetes (9% compared to 11% of Portage County adults).
 - Cancer (7% compared to 8% of Portage County adults).

56% of Kent City adults were overweight or obese in 2015.

- Kent City adults were more likely than Portage County adults to:
 - Have had a mammogram in the past year (women over the age of 40) (60% compared to 57% of Portage County adults).
 - Be considered a frequent drinker (13% compared to 8% of Portage County adults).
 - Be considered a binge drinker of all adults (33% compared to 22% of Portage County adults).
 - Have had a PSA test in the past year (30% compared to 22% of Portage County adults).
 - Have eaten 5 or more servings of fruits and vegetables per day (17% compared to 8% of Portage County adults).
 - Have been limited in some way because of a physical, mental or emotional problem (33% compared to 21% of Portage County adults).
- Kent City adults were less likely than Portage County adults to:
 - Be overweight or obese (56% compared to 58% of Portage County adults).
 - Have angina or coronary heart disease (5% compared to 9% of Portage County adults).
 - Have received a seasonal flu vaccine in the past year (45% compared to 52% of Portage County adults).
 - Have attempted suicide (<1% compared to 5% of Portage County adults).
 - Have seriously considered attempting suicide (2% compared to 6% of Portage County adults).
 - Have tried to quit smoking (32% compared to 52% of Portage County adult smokers).

Preventive Medicine and Health Screenings

- Kent City adults have had the following vaccines: MMR vaccine in their lifetime (73%), tetanus booster (including Tdap) in the past 10 years (58%), chicken pox vaccine in your lifetime (49%), Hepatitis B vaccine (35%), Hepatitis A vaccine (29%), pneumonia vaccine in their lifetime (23%), pertussis vaccine in the past 10 years (19%), and human papillomavirus vaccine in their lifetime (14%), and Zoster (shingles) vaccine in their lifetime (10%).

Tobacco Use

- 14% of Kent City adults were smokers.
- Kent City adults used the following tobacco products: cigarettes (27%), hookah (8%), Black and Milds (6%), e-cigarettes (6%), cigars (5%), swishers (5%), chewing tobacco (2%), flavored cigarettes (1%), cigarillos (1%), little cigars (<1%), pipes (<1%), snuff (<1%), and bidis (<1%).

Alcohol Use

- 13% of Kent City adults were frequent drinker (drank on an average of three or more days per week).
- One-third (33%) of all Kent City adults would be considered a binge drinker (had five or more alcoholic drinks (for males) or 4 or more drinks (for females) on an occasion in the last month).

Weight Control/Physical Activity/Diet and Nutrition

- In 2015, the health assessment indicated that over half (56%) of Kent City adults were either overweight (30%) or obese (26%) by Body Mass Index (BMI), increasing to 70% of those adults between 30 to 64 years of age.
- Kent City adults spent an average of 2.2 hours watching TV, 1.3 hours on their cell phone, 1.2 hours on the computer/tablet (outside of work), and 0.3 hours playing video games on an average day of the week.
- Kent City adults reported the following reasons they chose the types of food they eat: taste (71%), cost (64%), healthiness of food (63%), enjoyment (53%), ease of preparation (41%), availability (36%), food that they are used to (30%), time (25%), organic (22%), calorie content (21%), what their spouse prefers (20%), genetically modified (18%), gluten-free (15%), what their child prefers (13%), food sensitivities (10%), lactose-free (8%), health care provider's advice (3%), and other (3%).
- In Kent City, 67% of adults were engaging in vigorous physical activity for at least 20 minutes 3 or more days per week during the summer time and decreasing to 38% during the winter.
- Almost three-fourths (70%) of Kent City adults were engaging in light to moderate physical activity for at least 30 minutes 3 or more days per week during the summer time and decreasing to 57% during the winter.

Adult Comparisons	Kent City 2015	Portage County 2015	Ohio 2013	U.S. 2013
Obese	26%	28%	30%	29%
Overweight	30%	30%	35%	35%
Diagnosed with diabetes	9%	11%	11%	11%
Diagnosed with asthma	23%	21%	14%	14%
Current drinker	60%	62%	53%	55%
Current smoker	14%	13%	23%	19%

(Source: 2013 BRFSS for Ohio and U.S.)

Kent City | SOCIAL CONTEXT AND SAFETY

Key Findings

Over one-quarter (28%) of Kent City adults kept a firearm in or around their home.

- Kent City adults were more likely than Portage County adults to:
 - Have a working smoke detector in their home (90% compared to 84% of Portage County adults).
- Kent City adults were less likely than Portage County adults to:
 - Have a firearm in or around their house (28% compared to 36% of Portage County adults).
 - Have been forced to have sexual intercourse when they did not want to (3% compared to 10% of Portage County adults).

Social Context

- 11% of Kent City adults needed help meeting their general daily needs, such as food, clothing, shelter, or paying utility bills
- Kent City adults experienced the following as a child: lived with someone who was a problem drinker or alcoholic (14%), a parent or adult in their home swore at, insulted, or put them down (19%), their parents became separated or were divorced (22%), lived with someone who was depressed, mentally ill, or suicidal (19%), lived with someone who used illegal stress drugs, or who abused prescription medications (4%), someone at least 5 years older than them or an adult touched them sexually (5%), a parent or adult in their home hit, beat, kicked, or physically hurt them (10%), their parents or adults in their home slapped, hit, kicked, punched, or beat each other up (7%), someone at least 5 years older than them or an adult tried to make them touch them sexually (3%), lived with someone who served time or was sentenced to serve time in prison, jail or other correctional facility (3%), someone at least 5 years older than them or an adult forced them to have sex (1%), and their parents were not married (3%). Thirteen percent of Kent City adults had three or more of these experiences as a child.

Safety

- Over one-quarter (28%) of Kent City adults kept a firearm in or around their home. 5% of adults reported they were unlocked and loaded.
- 5% of Kent City adults were abused in the past year. They were abused by the following: a spouse or partner (54%), another person outside the home (31%), parent (15%), a child (8%), and someone else (15%). *(Percentages may be greater than 100% due to the respondent reporting abuse from more than one source)*
- Kent City residents reported the following concerns about their community: distracted driving (37%), illegal drug use (36%), school funding (32%), unemployment (31%), senior/elder care (29%), DUI (24%), discrimination based on race, ethnicity or sexual orientation (24%), homelessness (23%), alcohol abuse (21%), youth substance abuse (20%), lack of affordable healthcare (19%), opiate/prescription drug abuse (18%), bullying (18%), underemployment (18%), traffic (18%), lack of affordable housing (18%), hunger/food security (17%), healthy eating (17%), bicycle safety (17%), violence (16%), OVI (16%), disaster preparedness (15%), nutrition (14%), teenage pregnancy (13%), lack of health education (13%), tobacco use (12%), suicide prevention (10%), speed (10%), parents hosting/allowing underage drinking (10%), lack of affordable transportation (10%), sexting (7%), physical fitness opportunities (7%), cancer prevention screening (5%), gambling (5%), cooking (4%), chronic disease prevention (4%), seat belt or restraint usage (3%), falls (3%), and other (4%).



CITY OF KENT, OHIO

DEPARTMENT OF ECONOMIC DEVELOPMENT

DATE: April 6, 2016
TO: Dave Ruller, City Manager
FROM: Tom Wilke, Economic Development Director
RE: 2016 *Celebrate Kent!* Grant Program

The Request for Proposals (RFP) for the 2016 *Celebrate Kent!* Grant Program was issued on February 29, 2016 and the City received a total of ten (10) proposals from five (5) different organizations requesting funding for thirteen (13) events. The total amount of funding requested was \$23,030, which exceeds the \$15,000 that had been appropriated for the 2015 *Celebrate Kent!* Grant Program but staff was able to allocate funding to all ten eligible requests.

Attached is a summary table of the funding requests along with the staff's recommendation of the amount to fund for each request. Also attached are the eligibility guidelines which were included in the 2016 *Celebrate Kent!* RFP package.

It should be noted that the annual cycle for *Celebrate Kent!* was moved up two months and as a result, two events that normally apply and are funded (Who's Your Mamma and Grill for Good) did not apply for the 2016 cycle as they occur after March 31, 2017. Should the process remain the same for 2017, they will be eligible to apply for funding for their 2017 events.

I am respectfully requesting time at the May 4, 2016 Council Committee session to present the staff funding recommendations to the members of Council and to request, with emergency, approval of the proposed grant funding allocations.

Please let me know if you have any questions concerning the attached materials or if you need any additional information on the 2016 *Celebrate Kent!* Grant Program in order to include this item on the agenda.

Thank you.

cc: Bridget Susel, Community Development Director
Linda Jordan, Clerk of Council
David Coffee, Budget & Finance Director
Suzanne Stemnock, Executive Assistant

2016 Celebrate Kent
Recommended Funding Amounts

Organization	Program	2016 Requested Funding	Recommended Funding	Projected Matching Funds	2015 Funding Received	2014 Funding Received
Haymaker Farmers' Market	Music @ the Market	\$ 1,225	\$ 1,000	\$ 1,450	\$ -	\$ 1,500
Standing Rock Cultural Arts	Downtown Innovative Community Events (D.I.C.E.), 5 Events	\$ 1,500	\$ 1,200	\$ 7,200	\$ 1,500	\$ 2,000
Crooked River Arts Council	Kent Blues Fest	\$ 3,000	\$ 2,400	\$ 20,000	\$ 3,000	\$ -
Crooked River Arts Council	Kent Round Town	\$ 3,000	\$ 2,400	\$ 20,000	\$ 3,000	\$ 3,000
Crooked River Arts Council	Kent Beatlefest	\$ 1,250	\$ 1,000	\$ 11,500	\$ 1,250	\$ -
Crooked River Arts Council	Reggae Jam	\$ 1,250	\$ 1,000	\$ 11,500	\$ 1,250	\$ -
Western Reserve Folk Arts Assoc.	Kent Paranormal Weekend	\$ 2,950	\$ 1,500	\$ 25,000	\$ -	\$ 1,300
Western Reserve Folk Arts Assoc.	Kent Ghost Walk	\$ 1,355	\$ 1,000	\$ 2,485	\$ -	\$ 1,000
Western Reserve Folk Arts Assoc.	Kent Folk Festival	\$ 5,500	\$ 2,000	\$ 21,500	\$ -	\$ 1,500
Kent Historical Society	Historic Kent Town Tour	\$ 2,000	\$ 1,500	\$ 4,265	\$ -	\$ 1,200
		\$ 23,030	\$ 15,000	\$ 124,900	\$ 10,000	\$ 11,500

Celebrate Kent!

PROGRAM GUIDELINES

PROGRAM GOAL:

To provide new opportunities to celebrate the quality of life enjoyed by City of Kent residents and share with those outside of the community the attributes that make Kent a unique and exciting place to work, play, learn and live.

OBJECTIVES:

1. Attract Kent residents, and visitors from other communities, to downtown activities and events.
2. Promote the City's attributes to those outside of the City.
3. Create additional commercial opportunities for businesses operating in the downtown district.

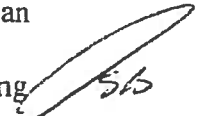
PROGRAM REQUIREMENTS:

1. The project needs to be oriented towards attracting people to the Kent downtown district and must be held within the downtown district.
2. Applicants must be, or represent, a Kent company or organization.
3. Funding is intended to support **verifiable program expenses** which includes hard costs such as materials, advertisements, flyers, printing, etc. Funding for administrative purposes such as salaries, general office supplies, agency overhead, payment for services provided by applicant employees or representatives, etc. will not be considered eligible project costs.
4. At the completion of the event(s) the applicant must submit a Statement of Success report to the City of Kent summarizing and documenting the results of the event(s), and explaining how the stated program goals and objectives were met.
5. Grant funds will be disbursed on a reimbursement basis only for eligible expenses as identified in the Project Description and Project Budget sections of the submitted application. All invoices must be for good or services specific to the event only and must specify the quantity of the item or service provided. All eligible expenses must be documented through third-party invoices and proof of payment. Hand written receipts or bills that are not formalized company invoices will not be accepted. No disbursements will be authorized until the report mentioned in item number 4 has been received by the City of Kent.
6. Each dollar of grant funding must be matched with one-dollar from another source, or two-dollars of in-kind contribution. A combination of both cash and in-kind contributions is permissible; however, separate and distinct accounting procedures must be maintained for each of the two sources. Evidence of all matching contributions, be they in-kind or cash, must be verifiable, and accepted by the City of Kent prior to reimbursement.
7. Grants must be completed within one year of the date of the executed grant agreement. The final invoice for payment must be submitted no later than March 31, 2017.
8. All 2016 *Celebrate Kent!* Grant agreements must be signed within 30 days of notification of grant award.
9. If an organization is submitting an application for multiple events, it should submit one application covering all of the events.

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Linda Jordan

FROM: Jim Bowling 

DATE: April 26, 2016

RE: Traveling Stanza Art Project - Memorandum of Understanding

The Service Department is requesting council time for approval of the attached Memorandum of Understanding (MOU) between the City of Kent, Kent State University (KSU) Wick Poetry Center and Main Street Kent (MSK). The project would add public art from the Wick Poetry Center into downtown Kent using the existing utility boxes as the canvas for traveling stanzas. As part of the agreement the City and KSU would work collaboratively to design, fabricate and install the art pieces (samples attached) and MSK will provide routine maintenance in addition to the planning work they have already provided for the project. The City's maximum cost commitment to design, fabricate and install the art pieces is \$12,000, which is available in the current budget. These funds were generated as part of the TIF district and therefore are designated in part to complete the downtown streetscape that was part of the Downtown Development.

c: Bridget Susel
David Coffee
file

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is made by and between the CITY OF KENT, OHIO (hereinafter referred to as "City"), KENT STATE UNIVERSITY, specifically the Wick Poetry Center (hereinafter referred to as "KSU"), and MAIN STREET KENT (hereinafter referred to as "Main Street").

WHEREAS, the above parties would like to integrate public art into downtown Kent with ties to KSU, consistent with the City and KSU Kent Public Art Plan; and

WHEREAS, the Traveling Stanza Art Project currently consists of displayed art and poetry that can be read and heard throughout the KSU campus; and

WHEREAS, it is believed that incorporating the stanza's in downtown Kent would add public art elements to the downtown and reinforce town-gown relations; and

WHEREAS, it is believed that applying the stanza's to existing utility boxes would enhance the utilitarian manner of the boxes and would reduce graffiti; and

WHEREAS, adopting the traveling art stanza's will provide a distinctive, unique pedestrian experience that will help make Kent a cultural destination; and

WHEREAS, the City owns several utility boxes in the downtown area as shown on the map attached hereto as Exhibit "A" and made a part hereof; and

WHEREAS, no private utility boxes shall be used in the project without the express, written consent of the utility company which owns the box in question; and

WHEREAS, the parties wish to try the Traveling Stanza Art project in downtown Kent for a minimum of two (2) years.

NOW, THEREFORE, for mutual consideration, it is agreed between the parties as follows:

- A) The City will initially provide seven (7) utility boxes as indicated on the map attached hereto as Exhibit "A" and made a part hereof, for the purpose of decorating with traveling stanza art.
- B) The City will maintain ownership and control of the utility boxes.
- C) KSU will provide the artwork for the utility boxes and KSU shall own the artwork developed for the project.

- D) Main Street will make application to and pursue approval from the architectural review board for the installations.
- E) The artwork may not be used for other purposes without the express written consent of KSU.
- F) KSU will provide the design, fabrication, hardware and specifications to install the audio components for the artwork.
- G) The City will contribute approximately \$12,000.00 in startup costs for this project. This includes preparing the boxes for application of the artwork, printing the artwork and applying the artwork.
- H) KSU will contribute approximately \$20,000.00 in startup costs for this project.
- I) The project will initially last two (2) years. There will be automatic one year renewals of the project after the initial two (2) years.
- J) Artwork placed upon the utility boxes may be changed by agreement of the parties.
- K) Main Street will provide routine maintenance of the installations, including cleaning, checking/replacing batteries for the audio components and removing graffiti.
- L) If the City elects to remove artwork from the utility boxes prior to the end of the two (2) year period for reasons other than technical problems caused to the public infrastructure, the City shall reimburse KSU's portion of the cost of the artwork for said utility box pro-rated to the length of time the art was not displayed, against the two (2) year initial commitment.
- M) The City can remove artwork after the initial two (2) year period without penalty.
- N) The City will bear the costs of removing the artwork from the utility boxes.
- O) This Agreement may be terminated by any party after the initial two (2) year period, by giving ninety (90) days written notice of the termination to the other parties.
- P) The Agreement will begin on the date that all of the parties have executed this Agreement.

IN WITNESS WHEREOF, the parties hereby acknowledge said agreement by their signatures below.

KENT STATE UNIVERSITY

By: _____
Its: _____

Date

Address: _____

Approved as to form by:

THE CITY OF KENT, OHIO

By: _____
Its: City Manager

Date

Address: _____

Approved as to form by:

MAIN STREET KENT

By: _____
Its: _____

Date

Address: _____

CERTIFICATE OF DIRECTOR OF BUDGET AND FINANCE

It is hereby certified that the amount of (\$12,000.00) required to meet the contract, agreement, obligation, payment or expenditure, for the above, has been lawfully appropriated or authorized or directed for such purposes and is in the City Treasury or in the process of collection to the credit of 302 Fund free from any obligation or certificates now outstanding.

Date

David Coffee
Budget and Finance Director

Reviewed and recommended for publication by:

James Bowling, Deputy Service Director/
Superintendent of Engineering

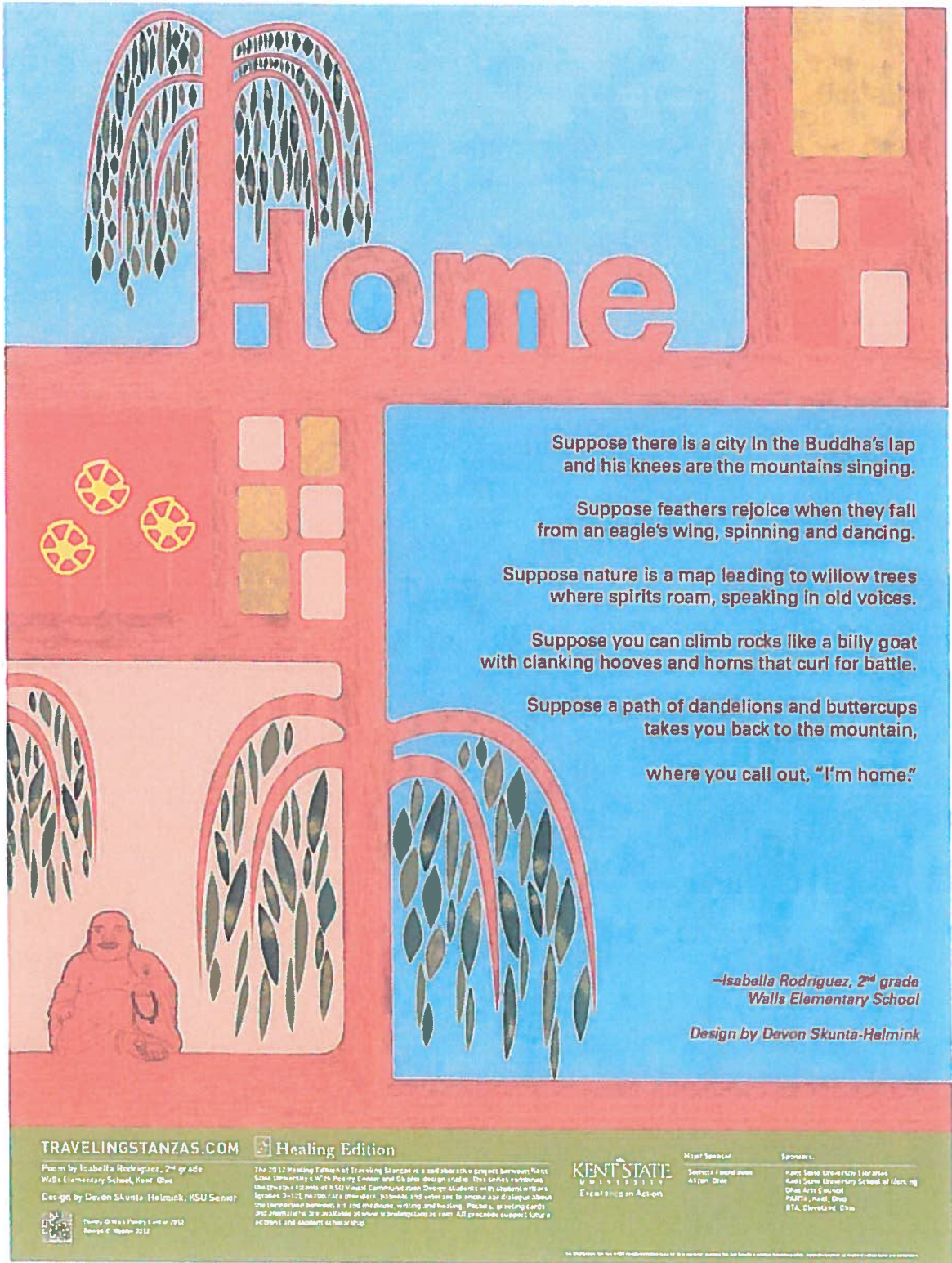
Date

Approved by Order of:

Dave Ruller, City Manager

Date

Place and Dates of Publication: Record-Courier, Kent-Ravenna, Ohio – APRIL 28, 2016
& MAY 5, 2016 & MAY 12, 2016.



Home

Suppose there is a city In the Buddha's lap
and his knees are the mountains singing.

Suppose feathers rejoice when they fall
from an eagle's wing, spinning and dancing.

Suppose nature is a map leading to willow trees
where spirits roam, speaking in old voices.

Suppose you can climb rocks like a billy goat
with clanking hooves and horns that curl for battle.

Suppose a path of dandelions and buttercups
takes you back to the mountain,

where you call out, "I'm home."

—Isabella Rodriguez, 2nd grade
Walls Elementary School

Design by Devon Skunta-Helmink

TRAVELINGSTANZAS.COM Healing Edition

Poem by Isabella Rodriguez, 2nd grade
Walls Elementary School, Kent, Ohio

Design by Devon Skunta-Helmink, KSU Senior



Poetry © Kids Poetry Love or 2012
Booklet © November 2012

The 2012 Healing Edition of Traveling Stanzas is a collaboration project between Kent State University's WPA Poetry Center and Olyra design studio. This series continues the previous editions at Kent State University from which students with chosen talents helped to create the book. Olyra members gathered and worked to create and dialogue about the intersection between art and medicine, writing and healing. Poems, greeting cards and journals are all available at www.travelingstanzas.com. All proceeds support cultural activities and students' health groups.

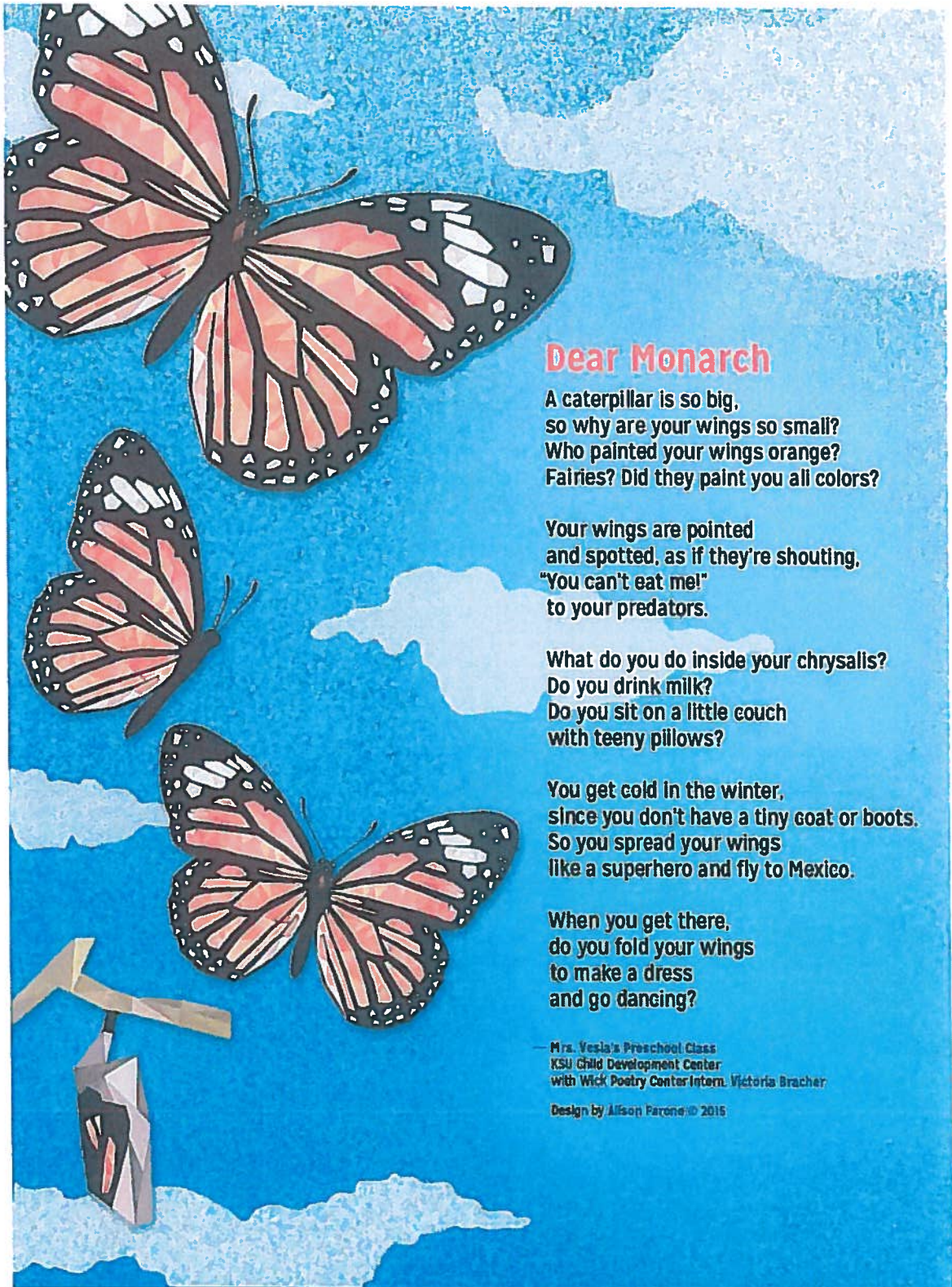
KENT STATE
UNIVERSITY
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Palmyra, Kent, Ohio
ATA, Cleveland, Ohio



Dear Monarch

A caterpillar is so big,
so why are your wings so small?
Who painted your wings orange?
Fairies? Did they paint you all colors?

Your wings are pointed
and spotted, as if they're shouting,
"You can't eat me!"
to your predators.

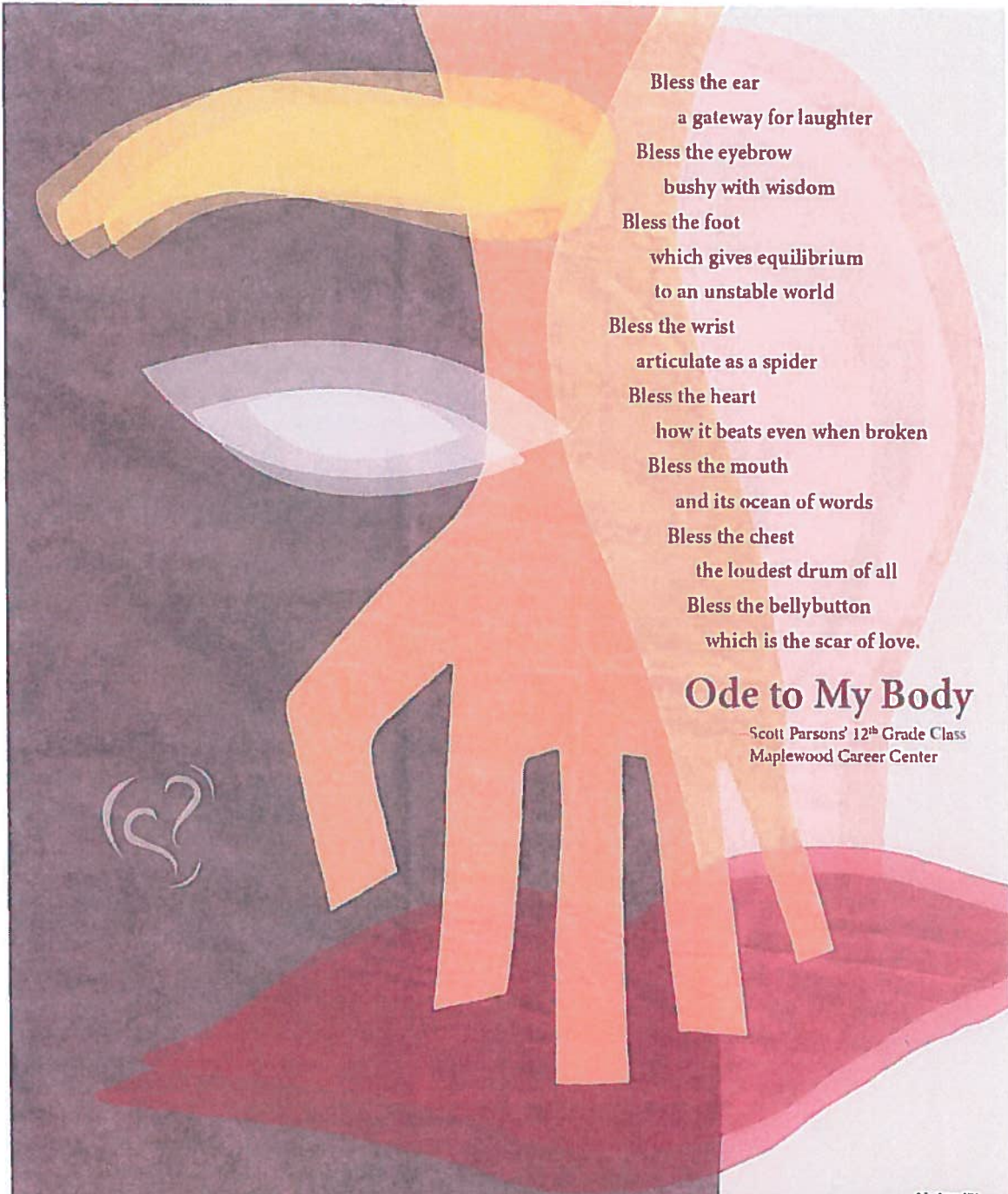
What do you do inside your chrysalis?
Do you drink milk?
Do you sit on a little couch
with teeny pillows?

You get cold in the winter,
since you don't have a tiny goat or boots.
So you spread your wings
like a superhero and fly to Mexico.

When you get there,
do you fold your wings
to make a dress
and go dancing?

— Mrs. Vesla's Preschool Class
KSU Child Development Center
with Wick Poetry Center Intern, Victoria Bracher

Design by Alison Parone © 2015



Bless the ear
 a gateway for laughter
 Bless the eyebrow
 bushy with wisdom
 Bless the foot
 which gives equilibrium
 to an unstable world
 Bless the wrist
 articulate as a spider
 Bless the heart
 how it beats even when broken
 Bless the mouth
 and its ocean of words
 Bless the chest
 the loudest drum of all
 Bless the bellybutton
 which is the scar of love.

Ode to My Body

—Scott Parsons' 12th Grade Class
 Maplewood Career Center

© Kim Stearns 2007

TRAVELING STANZAS™

Poems by Scott Parsons' 12th Grade Class
 Maplewood Career Center, Ravena, OH
 Design by Kim Stearns

Peace Stanzas™

The purpose of the Peace Stanzas™ is to provide a safe and secure environment for students to express their thoughts and feelings. The poems are written by students and are intended to be a source of inspiration and support. They are not intended to be a source of criticism or judgment. For more information, please visit our website at www.peacestanzas.com. All rights reserved.

KINI STAFF

1000 E. 10th Ave.

Maplewood Career Center, International Center for Ethics and Leadership at Case Western Reserve University, Cleveland, OH

Member of
 Global Fund Solutions
 Peace Stanzas™ is a registered trademark of
 Oliver Printing Company, Inc. © 2007

THANK YOU, TREE

Tree, you put the spark
back in my body.
And when I take a breath,
the lights behind my eyes
are turned on, and the fire
in my furnace crackles.
The whole world stops buzzing.

For once the Earth
will have a chance to think
and remember why we're here.
On that day, I'll look at you, tree,
through your leaves, your bark,
your sapwood, all the way to your heart—
your beating, beating heart—
and say, "thank you."

BY FATOU M'BAYE
5TH GRADE, HOLDEN ELEMENTARY SCHOOL
KENT, OHIO

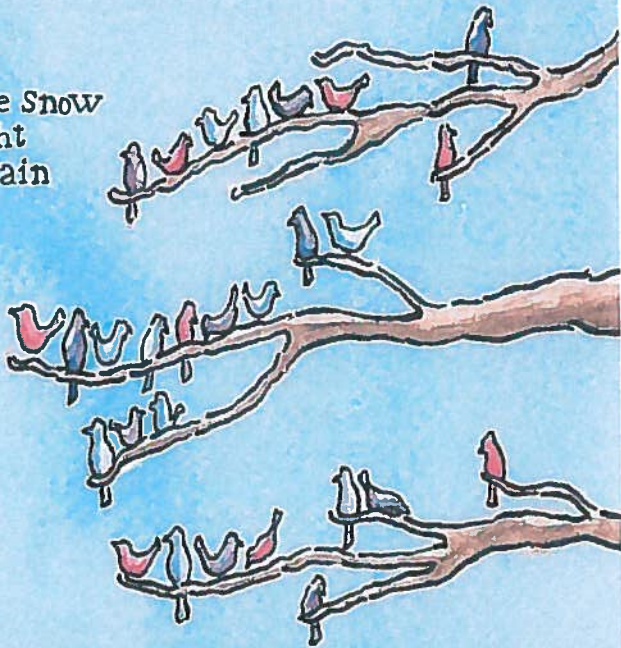
A Tree is Everything



a tree is a landmark for the seasons
a big temple for birds
every leaf on the tree crumbles up
on every wave
a drop of rain comes to this world and melts
it is a kiss and a hug
from above and beyond

tree, you have been brave in the snow
you have been strong in the light
you were there in the heavy rain
there in the heavy thunder
tree you are brave and strong
and big like the earth

you are a childhood friend



-Manasvi Bantawa
3rd grade, Holden Elementary

design by Zack Motruncs

TRAVELINGSTANZAS.COM

Healing Stanzas

Poem by Manasvi Bantawa
3rd Grade, Holden Elementary, Holden, Ohio
Illustration by Zack Motruncs, 8th Grade Senior



© 2013 Traveling Stanzas
www.travelingstanzas.com

The 2013-2014 series of Traveling Stanzas: Healing Stanzas is a collaboration project between Kent State University's Writing Center and High School students. This series builds on the success of the 2012 series. Commenced by High School students in 8th grade, the 2013 series features middle school students, 7th and 8th grades. The new project also includes the participation of students at Kent State University's Writing Center. For more information, visit www.travelingstanzas.com. All proceeds support Kent State's students and students at the ship.

KENT STATE

EXCELLENCE IN LEARNING

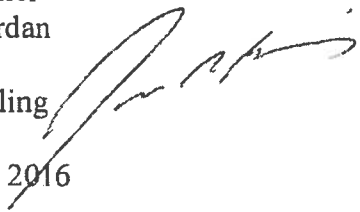
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CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Linda Jordan

FROM: Jim Bowling 

DATE: April 26, 2016

RE: Middlebury Road Bike Lanes - Memorandum of Understanding

The Service Department is requesting council time for approval of the attached Memorandum of Understanding (MOU) between the City of Kent, the City of Tallmadge and the Summit Metroparks. The MOU provides for the three entities to work cooperatively to widen Middlebury Road and revise the pavement markings and signage in Kent and Tallmadge to provide bike lanes on Middlebury Road between the Portage and Freedom trail heads.

c: Bill Rudlosky
David Coffee
Suzanne Sternnock
file

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is made and entered into this _____ day of _____, 2016 (the effective date) by and between the City of Tallmadge, Ohio ("Tallmadge"), Summit Metro Parks ("SMP") and the City of Kent, Ohio ("Kent").

W I T N E S S E T H

WHEREAS, Tallmadge, SMP and Kent have been active in providing links to the Regional Bikeway System; and

WHEREAS, all of the above parties wish to provide safer transportation facilities for bicyclists; and

WHEREAS, in 2009, the Portage Hike and Bike Trail was constructed by Kent with its western termination point located at Middlebury Road; and

WHEREAS, in 2014, The Freedom Trail was constructed by the SMP with its eastern termination point located on Middlebury Road; and

WHEREAS, the termination points of both trails are located approximately 1,100 feet apart along Middlebury Road; and

WHEREAS, since the completion of the trails, bicycle traffic on Middlebury Road has significantly increased; and

WHEREAS, the City of Kent Sustainability Commission requested that Kent look into adding bike lanes on Middlebury Road between the two (2) trail heads; and

WHEREAS, Kent and Tallmadge have received requests from drivers and bicyclists to improve the safety of Middlebury Road by increasing bicycle awareness and providing additional facilities between the trail heads; and

WHEREAS, Kent and Tallmadge have worked jointly to determine the improvements necessary to incorporate bike lanes on Middlebury Road. These improvements were staked in the field and determined to not require any work outside the existing right-of-way limits. The improvements are shown in attachment A

NOW THEREFORE, for mutual consideration, the receipt of which is hereby acknowledged, Kent, Tallmadge and SMP hereby express their mutual understanding as follows:

A. City of Tallmadge shall:

1. Widen the existing pavement to a minimum of thirty (30) feet along Middlebury Road in the location indicated in Attachment "A", and made a part hereof.
2. By executing this agreement, Tallmadge permits Kent to work in the City of Tallmadge to modify the signing and pavement markings along Middlebury Road as indicated in Attachment "A".
3. The maximum out of pocket cost committed by Tallmadge for the above work is \$ _____. Tallmadge shall not be committed to spending more than the above amount under the terms of this MOU.

B. City of Kent shall:

1. Modify the signing and pavement markings along Middlebury Road as indicated in Attachment "A", and made a part hereof.
2. By executing this agreement, Kent permits Tallmadge to work in the City of Kent to widen the existing pavement to a minimum of thirty (30) feet along Middlebury Road as indicated in Attachment "A".
3. The maximum out of pocket cost committed by Kent for the above work is \$20,000. Kent shall not be committed to spending more than the above amount under the terms of this MOU.

C. Summit Metro Parks shall:

1. If necessary, provide a temporary work agreement for grading purposes. Prior to execution of a temporary work agreement, the Metro Parks will be provided proposed cross sections or a grading plan for their review and approval from either Kent or Tallmadge.

D. Maintenance of Facilities:

Each participating entity will maintain the facilities within their respective jurisdictions upon completion of the work shown in Attachment "A".

E. Schedule:

It is the intent of all parties to have the work shown in Attachment "A" completed by June 30, 2016.

F. This MOU, together with the attached exhibits, contains all of the terms and conditions of the agreement between the parties, and any and all prior and contemporaneous oral and written agreements are merged herein.

G. This MOU cannot be changed nor can any provision of this MOU, or any right or remedy of any party, be waived orally. Changes and waivers can only be made in writing, and the change or waiver must be signed by the party against whom the change or waiver is sought to be enforced. Any waiver of any provision of this MOU, or any right or remedy, given on any one or more occasions shall not be deemed a waiver with respect to any other occasion.

H. This MOU shall be binding upon and inure to the benefit of the heirs, executors, successors, and assigns of the parties hereto.

IN WITNESS WHEREOF, the parties have executed this MOU on the date first above written.

CITY OF KENT, OHIO

By _____

Title: _____

APPROVED AS TO FORM:

James R. Silver, Law Director
City of Kent

CITY OF TALLMADGE, OHIO

By _____

Title: _____

APPROVED AS TO FORM:

_____, Law Director
City of Tallmadge

SUMMIT METRO PARKS

By _____

Title: _____

APPROVED AS TO FORM:

CERTIFICATE OF DIRECTOR OF BUDGET AND FINANCE

It is hereby certified that the amount of (\$ _____) required to meet the contract, agreement, obligation, payment or expenditure, for the above, has been lawfully appropriated or authorized or directed for such purposes and is in the City Treasury or in the process of collection to the credit of _____ Fund free from any obligation or certificates now outstanding.

Date

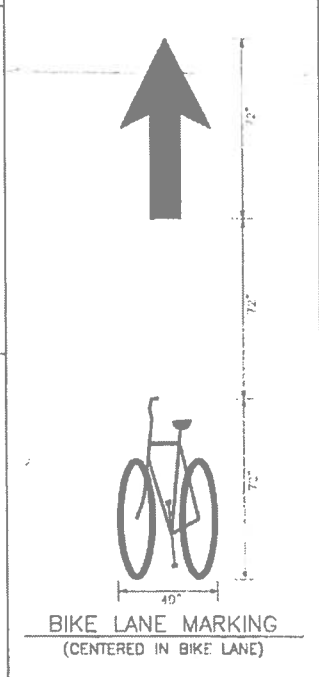
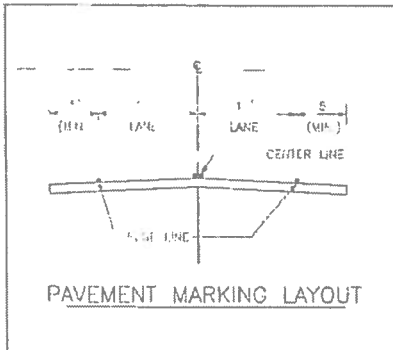
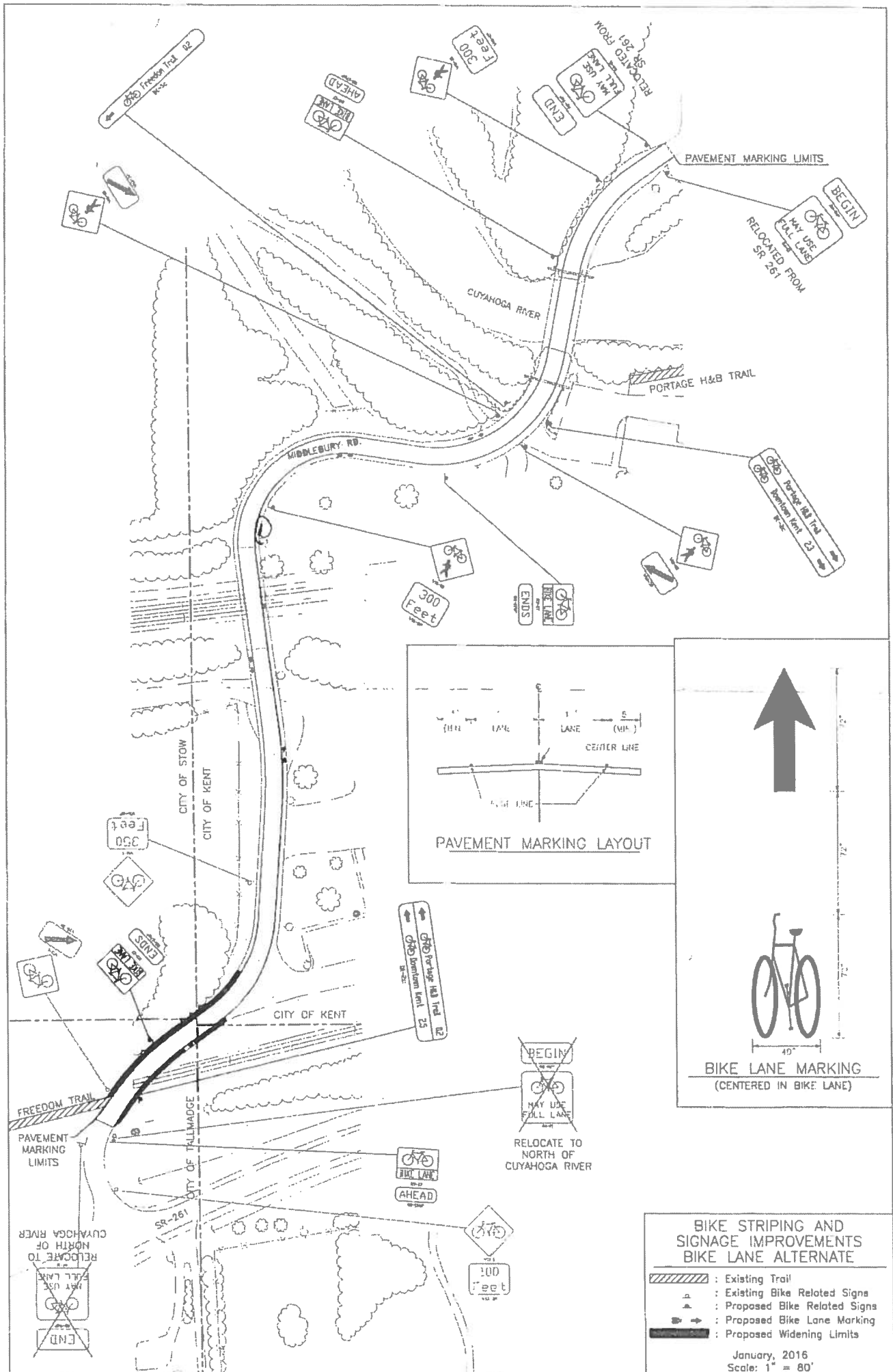
David Coffee, Budget and Finance Director
City of Kent, Ohio

CERTIFICATE OF DIRECTOR OF BUDGET AND FINANCE

It is hereby certified that the amount of (\$ _____) required to meet the contract, agreement, obligation, payment or expenditure, for the above, has been lawfully appropriated or authorized or directed for such purposes and is in the City Treasury or in the process of collection to the credit of _____ Fund free from any obligation or certificates now outstanding.

Date

_____, Budget and Finance Director
City of Tallmadge, Ohio

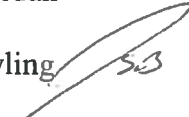


- BIKE STRIPING AND SIGNAGE IMPROVEMENTS BIKE LANE ALTERNATE**
- : Existing Trail
 - : Existing Bike Related Signs
 - : Proposed Bike Related Signs
 - : Proposed Bike Lane Marking
 - : Proposed Widening Limits
- January, 2016
Scale: 1" = 80'

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Linda Jordan

FROM: Jim Bowling 

DATE: March 28, 2016

RE: ODOT POR-MCRO FY 2018(B) - PID 102352

The engineering division is requesting council's approval of the attached request from the Ohio Department of Transportation (ODOT) for the City of Kent to participate in the Microsurfacing of SR 43 and SR 261. The project limits include SR 43 from the southern corporation limit to SR 261 and on SR 261 from Summit Street to the north corporation limit. ODOT is requesting the City pay 20% of the project costs located within the corporation limits. This amount is budgeted at \$18,860. The project is anticipated to be completed in 2018.

Microsurfacing is a maintenance operation where a thin (1/4 - 3/8 inch) surface coat of cold applied paving material is applied to the existing pavement. Microsurfacing is used to retard raveling and oxidation, fill ruts, reduce the intrusion of water, improve surface friction and remove minor surface irregularities.

c: Gene Roberts
Pat Homan
file



OHIO DEPARTMENT OF TRANSPORTATION

DISTRICT 4 • 2088 SOUTH ARLINGTON ROAD • AKRON, OHIO 44306 • (800) 603-1054

JOHN R. KASICH, GOVERNOR • JERRY WRAY, DIRECTOR • ALLEN C. BIEHL, DISTRICT DEPUTY DIRECTOR

March 11, 2016

City of Kent
Department of Public Service
930 Overholt Road, 2nd Floor
Kent, Ohio 44240

Attention: Mr. James Bowling, P.E., City Engineer

Subject: POR-MCRO FY(2018(B) – PID 102352

Dear Mr. Bowling:

Attached are two (2) forms of Participatory Legislation for the subject project that will begin construction in fiscal year 2018. Per Section 5521.01 of the Ohio Revised Code, the Director of Transportation is required to request and receive legislation from municipalities, prior to making any necessary repairs to State Highways within the corporate limits. Please have both originals of the Legislation signed then return both to this office for further processing. Once they are signed in the District, one copy will be returned to you for your records.

This legislation may be retyped to suit local preferred format, however, no information may be deleted from the legislation, and the **Certificate of Copy, State of Ohio** must be returned signed and containing a line for the Director of Transportation's signature. Also, please put the county, route and section, along with the PID Number of the project on the cover letter, so the correct project information can be put with the related legislation. We would appreciate receiving this legislation as soon as it can be executed.

Once a scope is determined a copy will be sent for your review and comment. With the scope a breakdown of items that will be our cost will be included. Your cooperation is greatly appreciated in this matter. Should you have any questions, please feel free to contact me at (330) 786-4921.

Respectfully,

Steven J. Rebillot
Planning Administrator

A handwritten signature in cursive script that reads "James R. Bruner".

James R. Bruner, P.E., GISP
Capital Planning/GIS Manager

JPP/JRB/dh

Enclosures

cc: file

PRELIMINARY PARTICIPATORY LEGISLATION

RC 5521.01

Ordinance/Resolution# _____

PID No. 102352

County/Route/Section POR-MCRO-FY 2018

The following is _____ enacted by the City of Kent of Portage
(An Ordinance/a Resolution) (Local Public Agency)
County, Ohio, hereinafter referred to as the Local Public Agency (LPA).

SECTION I - Project Description

WHEREAS, the STATE has identified the need for the described project:

Resurfacing of SR 43 from 9.89 to 10.23 and SR 261 from 3.85 to 4.13 within the
City of Kent.

NOW, THEREFORE, be it ordained by the City of Kent of Portage County, Ohio.
(LPA)

SECTION II - Consent Statement

Being in the public interest, the LPA gives consent to the Director of Transportation to complete the above described project.

SECTION III - Cooperation Statement

The LPA shall cooperate with the Director of Transportation in the above described project as follows:

The LPA agrees to participate in the cost of construction within the city limits at twenty percent (20%) total cost.

The LPA further agrees to pay One Hundred Percent (100%) of the cost of those features requested by the LPA which are determined by the State and Federal Highway Administration to be unnecessary for the Project.

The LPA further agrees that change orders and extra work contracts required to fulfill the construction contracts shall be processed as needed. The State shall not approve a change order or extra work contract until it first gives notice, in writing, to the LPA. The LPA shall contribute its share of the cost of these items in accordance with other sections herein.

(Optional-if required) The LPA further agrees to pay One Hundred Percent (100%) of the cost to install and/or repair curb ramps at all necessary intersections to ensure compliance with the Americans with Disabilities Act.

SECTION IV - Maintenance

Upon completion of the described Project, and unless otherwise agreed, the LPA shall: (1) provide adequate maintenance for the described Project in accordance with all applicable state and federal law, including, but not limited to, 23 USC 116; (2) provide ample financial provisions, as necessary, for the maintenance of the described Project; (3) maintain the right-of-way, keeping it free of obstructions; and (4) hold said right-of-way inviolate for public highway purposes.

SECTION V - Authority to Sign

The _____ of said _____ City of Kent _____ is hereby empowered on
(Contractual Agent) (LPA)
behalf of the _____ City of Kent _____ to enter into contracts with ODOT pre-qualified consultants
(LPA)
for the preliminary engineering phase of the Project and to enter into contracts with the Director of Transportation necessary to complete the above described project.

Upon the request of ODOT, the _____ is also empowered to assign all rights,
(Contractual Agent)
title, and interests of the _____ City of Kent _____ to ODOT arising from any agreement with its
(LPA)
consultant in order to allow ODOT to direct additional or corrective work, recover damages due to errors or omissions, and to exercise all other contractual rights and remedies afforded by law or equity.

The LPA agrees that if Federal Funds are used to pay the cost of any consultant contract, the LPA shall comply with 23 CFR 172 in the selection of its consultant and the administration of the consultant contract. Further the LPA agrees to incorporate ODOT's "Specifications for Consulting Services" as a contract document in all of its consultant contracts. The LPA agrees to require, as a scope of services clause, that all plans prepared by the consultant must conform to ODOT's current design standards and that the consultant shall be responsible for ongoing consultant involvement during the construction phase of the Project. The LPA agrees to include a completion schedule acceptable to ODOT and to assist ODOT in rating the consultant's performance through ODOT's Consultant Evaluation System.

Passed: _____, 20____
(Date)

Attested: _____ (Clerk) _____ (Officer of LPA - title)

Attested: _____ (Title) _____ (President of Council)

This _____ is hereby declared to be an emergency measure to
(Ordinance/Resolution)
expedite the highway project(s) and to promote highway safety. Following appropriate legislative action, it shall take effect and be in force immediately upon its passage and approval, otherwise it shall take effect and be in force from and after the earliest period allowed by law.

CERTIFICATE OF COPY
STATE OF OHIO

City of Kent of _____ Portage County, Ohio,
(LPA)

_____, as Clerk of the _____ City of Kent
(LPA)

of _____ Portage County, Ohio, do hereby certify that the forgoing is a true and
correct copy of _____ adopted by the legislative Authority of the said
(Ordinance/Resolution)

_____ City of Kent on the _____ day of _____, 20____
(LPA)

that the publication of such _____ has been made and certified of
(Ordinance/Resolution)

record according to law; that no proceedings looking to a referendum upon such
_____ have been taken; and that such
(Ordinance/Resolution)

and certificate of publication thereof are of record in _____ Page _____
(Ordinance/Resolution Record No.)

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal, if
applicable, this _____ day of _____, 20____

CITY SEAL

Clerk

_____ City of Kent of _____ Portage County, Ohio
(LPA)

(If the LPA is designated as a City then the "City Seal" is required. If no Seal, then a letter stating "No
Seal is required to accompany the executed legislation.)

The foregoing is accepted as a basis for proceeding with the project herein described.
For the _____ City of Kent of _____ Portage County, Ohio
(LPA)

Attest: _____, Date _____

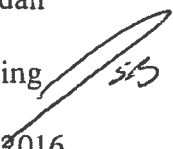
For the State of Ohio

Attest: _____, Date _____
Director, Ohio Department of Transportation

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Linda Jordan

FROM: Jim Bowling 

DATE: April 26, 2016

RE: AMATS Connecting Communities Planning Grant

The Engineering Division is requesting council committee time to approve submitting for a Connecting Communities Planning Grant. The Akron Metropolitan Area Transportation Study (AMATS) has recently announced that it is offering up to \$50,000 for a Connecting Communities Planning Grant to its members. The Grant is meant to further the following principles that are part of AMATS' *Connecting Communities - A Guide to Integrating Land Use and Transportation Report*:

- Increase transportation options to connect people and places
- Promote Complete Street principles to create vibrant and safe places for all users
- Leverage transportation projects to develop places which support alternative transportation and complete streets through land use and design.

The engineering division has assessed the City's current transportation needs and determined that there are three needs that may fit the program's criteria. These projects were presented to City Council in April for consideration and input. We have received the input, had further meetings with AMATS to discuss the individual projects viabilities and recommend submitting the SR 261 Corridor Project for the Planning Grant. The limits and needs of the project follow:

SR 261 Corridor -

Limits: SR 261 from Middlebury Road to Summit Street

- Needs:
- Improve traffic safety, especially at intersections
 - Incorporate additional modes of transportation along the SR 261 corridor
 - Increase potential land use along the corridor with removal of limited access designation
 - Reduce long term maintenance and replacement costs associated with under utilized facility

The total cost of the study submitted is estimated to be \$74,000, with the grant funding \$44,400 (60%) and the City of Kent contributing \$29,600 (40%). The scope of the study will include a traffic and traffic safety analyze of the corridor, incorporations of additional transportation modes and establishing of a public stakeholder group to help guide the evaluation.

The **SR 59/Water/Summit/Lincoln Streets Area** project is not recommended based on further evaluations with AMATS indicating that it did not have enough noted transportation issues to be a strong candidate for the grant. The **Water Street Corridor project** is not recommended as we believe that this is a more immediate need and should continue to pursue solutions to that corridor with local monies.

c: Jon Giaquinto
David Coffee
Bridget Susel
Tom Wilke
file



INTEROFFICE MEMORANDUM

TO: Dave Ruller, City Manager
FROM: David Coffee, Director of Budget and Finance
SUBJECT: Proposed City Capital Asset Policy
DATE: 4/26/2016

David Coffee

I am respectfully requesting City Council Committee agenda time at the May 4, 2016 meeting for the purpose of presenting the attached proposed City Capital Asset Policy. If acceptable to Council, I would ask for their formal approval and adoption of this policy.

The City administration and staff are accountable to the citizens and taxpayers of Kent for the prudent and efficient acquisition, maintenance, and ultimate disposal when applicable of its capital assets, as well as to the Ohio Auditor of State for compliance with all related regulation, practices and policies. Consequently, we need to formalize related requirements, definitions and practices by adoption of a written policy in an effort to ensure consistent application and compliance on a citywide basis.

This proposed capital asset policy for the City of Kent, Ohio will be applicable to all City Departments and employees including those with separate oversight Boards and Commissions, and is applicable to all City assets whether donated, exchanged or acquired with City funds or grant funds.

Should you desire any additional detail concerning this proposed policy, please do not hesitate to let me know and I will be happy to provide whatever I can.

Thank you in advance for your time and favorable action in this matter.



CAPITAL ASSETS POLICY OF THE CITY OF KENT, OHIO

The following constitutes the Capital Assets Policy for the City of Kent as presented by the Director of Budget and Finance and City Controller, approved by the City Manager, and adopted by the Kent City Council, effective May 18, 2016.

Approved for Adoption by: _____ **Date:**
Dave Ruller, City Manager
City of Kent, Ohio

**City of Kent
Capital Assets Policy
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City of Kent Capital Asset Policy

1.0 Policy Statement

The City of Kent, Ohio is a public local government organization governed by its Charter, Codified Ordinances, and the State of Ohio. As such, the City administration and staff are accountable to the citizens and taxpayers of Kent for the prudent and efficient acquisition, maintenance, and ultimate disposal when applicable of its capital assets, as well as the Ohio Auditor of State for compliance with all related regulation, practices and policies.

This policy is the capital asset policy issued for the City of Kent, Ohio and applies to all City Departments and employees, and is applicable to all City assets whether donated, exchanged or acquired with City funds or grant funds. The capital asset system is an independent system which reports to, and is administered by, the City's Finance Department. This system is subdivided further into a capital asset accounting subsystem and a capital asset management subsystem.

A capital asset accounting subsystem consists of policies, procedures and methods for recording and reporting monetary amounts associated with capital asset transactions. A capital asset management subsystem consists of policies, procedures and methods which address the acquisition, use, control, protection, maintenance and disposal of capital assets. Throughout this policy, the two subsystems will be discussed together as forming the City's capital asset system.

2.0 Objective

The objective of this Policy document is to ensure compliance with State, City and IRS regulations and to establish consistent policies and procedures for accounting and management of City owned capital assets by City employees and officials. These policies and procedures are intended to provide and facilitate:

- a) Clear and accurate City Financial Statement information
- b) Prudent control and accountability for capital assets, in an area that has potential for improper use
- c) Timely and accurate accounting for depreciation, consistent with GASB and GAAP
- d) Proper documentation of capital asset accounting and management to ensure and demonstrate Audit compliance

3.0 Delegation of Authority

Establishment of policies and procedures for the City's capital asset system is vested with the Director of Budget and Finance, subject to approval by the City Manager and confirmation by Kent City Council. The Director of Budget and Finance has explicit authority to further delegate limited authority for administration of policies and procedures identified in this document to staff on an as needed basis. Upon such delegation, all operational responsibility and obligation for proper execution of established policies and procedures will be assumed by staff accordingly.

4.0 Maintain Public Trust

All capital assets of the City are essentially property of the citizens and taxpayers of Kent. As such, it is incumbent for all City employees and officials to use, maintain and protect these assets to the greatest extent possible so as to ensure professional/positive appearance and maximize safety, function and useful life whenever applicable.

City capital assets are to be used and/or deployed exclusively in the performance of City business and it is expected that City employees and officials will exercise the same care and restraint for these assets that a prudent person would exercise as if they were assets acquired by expending personal funds.

5.0 Capital Asset and Other Asset Definitions

A **Capital Asset** is defined as a resource of measureable financial value meeting all of the following criteria:

- a) It is tangible or intangible in nature, with an extended useful life of three or more years for its intended use.
- b) It must have an aggregate cost or dollar value of at least \$10,000.
- c) It must not lose its identity as part of a larger capital asset. Smaller items are ultimately to be reported as part of the larger asset.

NOTE: A capital asset is not a repair part or supply item.

The Controller and Finance Director have determined that Capital purchases of \$10,000.00 or more reasonably represents 80% or more of Capital Assets. Therefore, unless specifically identified, assets having a value under \$10,000, regardless of their useful life, will not be reported as capital on the Financial Reports of the City as they do not meet the Reporting Threshold. **Nominal Valued Assets** are assets that would be a Capital Asset, but have an aggregate value of less than five hundred dollars (\$500.00). Nominal Valued Assets will not be tracked or reported. **Controlled Capital-type Assets** are assets that would be Capital Assets, but are of greater value than Nominal Valued Assets and of a lesser value than the Reporting Threshold. Controlled Capital-type Assets consist primarily of general equipment items and Office Furniture, Fixtures and Equipment (FF&E) items and should be tracked for control purposes only (such as being listed on a separate inventory database, see Section 8.4). Controlled Capital-type Assets, like Capital Assets, are generally insurable assets and should be accounted for, i.e. listed, tagged, etc. so as to be able to be located and documented annually as indicated in Section 8.4 of this policy.

In determining the Useful Life of an asset, each Department shall make an assessment for each asset at the time of acquisition. Said assessment shall be subjective to the intended use of the Department. Adjustments to the estimate of useful life should be made sparingly and when it is clear that the original estimate is no longer accurate.

6.0 Capital Asset Accounting Principles

Accounting Principles apply to various property according to the relevant category as set out below. Subcategories may be created for Departments as needed.

6.1. Land – Includes land currently in public use, being held for public use, or available for sale.

- Land is real property, which generally includes both surface and content of the land.
- Land costs include not only the original contract price but also such related costs as liens assumed, legal and title fees, surveying, filling, grading, drainage, and other costs of preparation for the use intended. Salvage receipts on demolition of an old building or a similar circumstance reduces the cost of the land. Land acquired through forfeiture is capitalized at the total amount of all tax liens and other claims surrendered (such as acquiring ownership and perfecting title). Land acquired through donation is valued at the appraised fair market value at the date of acquisition. The cost of the appraisal itself however, should not be capitalized. The purchaser of land sometimes assumes certain obligations related to the land, such as liens on the property. In such situations, the cost of the land is the cash paid, plus the liens or other liabilities. In addition, if an improvement is permanent in nature, such as landscaping, then the item is properly chargeable to the land account.

- Land records should include the assessor's parcel number and/or lot, block and tract, as well as, as identification of use and location. Land that is acquired in parts adjacent to each other and having the same use, shall be treated as one larger parcel for reporting of Capital Assets. Land does not depreciate.

6.2. Land Improvements – This group includes all improvements outside a building or improvements to a parcel of land with a cost in excess of Nominal Values.

- Land improvements consist of land attachments with limited lives, including private driveways, walls, fences, parking lots, and the like. Other improvements in this category include park developments, yard, miscellaneous structures (such as sign posts, bleachers, playground and picnic equipment, etc.), irrigation systems, drinking fountains, area lighting, etc.
- These are recorded separately from land so they can be depreciated over their useful lives.

6.3. Buildings - Buildings consist of structures erected above or below the ground for the purpose of sheltering of persons or property. They are usually designed with a foundation and roof and may or may not have full enclosure, but may also include sheds.

- Building costs include construction and purchase cost and the cost of all fixtures permanently attached and made part of the building. For constructed buildings, costs include contractor payments, in-house labor costs, attorney fees, insurance during construction, architectural and engineering fees, interest charges incurred during construction and the like.
- Government Accounting Standards Board (GASB) regarding Capitalization of Interest Cost, requires in certain circumstances the capitalization of material interest charges incurred when constructing a capital asset or preparing it for its intended use. Interest should be capitalized for the period from the first expenditure for the asset until the asset is completed and ready for its intended use.
- Generally, the City contracts to have their buildings constructed. All costs incurred, from excavation to completion of the buildings, are generally considered part of the building cost.

6.4. Improvements – Building improvements consist of additions, improvements and replacements made to existing buildings.

- Building improvements increase the service potential of a building; they expand the area, increase safety, improve climate control or improve mobility within the building. Examples are the addition of a building wing, installation of a sprinkler system, central air conditioning, or replacement of an elevator. A building improvement must have a significant impact or value in order to be capitalized.
- The Controller/Finance Director will determine what building improvements are significant, although they will generally be valued at \$10,000 or higher. Valuation will be handled on a case by case basis based on original cost, with input from the respective City department as needed and a determination whether the acquisition will be expensed or capitalized. For this reason, carpeting, partitions, installation of and/or renovation of an office wall structure may be expensed.
- Building improvement costs include construction cost, contractor payments, labor, equipment, materials and supplies, and other costs required to place the improvement in its finished state. Building improvements are capitalized and depreciated separately from buildings.

6.5. Furniture and Equipment - Furniture and equipment are defined as personal property that is not permanently attached to land, buildings, or improvements and remains movable. Included in this category are computers, printers, sound systems, and the like.

- Cost includes the purchase price, freight and handling charges, insurance while in transit, cost of special foundation if required, assembling and installation costs, and costs of conducting trial runs.
- Capital asset records should include location and department codes, and identifying descriptions (manufacturer, model, serial number, etc.). Standard descriptions are used when possible.

6.6. Vehicles - Licensed vehicles are property that remain movable and do not lose their identity when moved nor change their materiality when used. It is desirable to use a separate class for licensed vehicles for accountability. Unlicensed vehicles would be classified as equipment. Departments shall maintain their own vehicle inventory and update as changes are made.

- Capital asset records should include location, use, department codes, and identifying descriptions (make, model, vehicle identification number, etc.).

6.7. Construction in Progress - Construction in Progress (CIP) is used to account for expenditures accumulated at the Statement of Net Position date or balance sheet date relative to the construction of capital assets. Expenditures include construction cost, contractor payments, interest costs (incurred applicable to the period of construction) and other costs required to finish the project.

Construction in progress is an accounting valuation of assets (for example buildings) being built or assembled, in terms of cumulative cost incurred up to the balance sheet date. The construction accounts are typically supported by capital project or construction funds and should be used to accumulate and record construction-related transactions and cost until such time as the asset is complete and placed into service. Complete and placed into service refers to the date upon which all contingencies are resolved and all retainages are paid.

It is at this point that the construction accounts would be closed to the appropriate capital asset accounts and the capital asset(s) obtained recorded on the capital asset accounting system. This date shall be recorded as the Date Placed in Service or the In Service Date. A typical source of information is contractor billings and where none are available, the Department shall have a qualified professional estimate a value or calculate a value based on an Industry Standard. The Department shall determine the date the asset is placed in service.

6.8. Infrastructure - Infrastructure assets are long-lived capital assets that can normally be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and street lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets. Examples of infrastructure asset buildings include rest area facilities associated with a turnpike, road maintenance structures such as shops and garages associated with a highway system, lift station buildings associated with a sanitary system and water pumping buildings associated with water systems.

Where an item of infrastructure meets the test for Capital Assets other than cost, and is an addition, update or upgrade to an existing Capital Asset that meets the test for cost, then this item may be treated as a Capital Asset. Depreciation is calculated the same as for all other assets unless the modified approach is used. Valuation will be handled on a case by case basis using various sources including actual cost of putting asset into service, CPI indexes and the like, typically with input from the respective City department as needed.

6.9. Materials and Supplies - Inventories of materials and supplies to be consumed in the normal course of the City's operations are not Capital Assets. If material in amount, Inventories of Materials and Supplies should be included on the City's Statement of Net Position but are not intended to be accounted for on the capital asset system.

6.10. Employee Owned Items - Employee owned articles, equipment, etc. may have been brought into the buildings that are owned by the City. These items should have the individuals name and address placed somewhere noticeable to prevent any item being placed on the capital asset system or otherwise confused with City Property.

6.11. Grouping Assets - Individual treatment should be given to all assets, whenever feasible and practical when they are recorded on the capital asset system.

- Consideration will be given to grouping assets where the asset cost or value individually does not meet capitalization criteria, but does when grouped and/or where the assets are capable of being used together, are connected and not intended to be dislocated or used individually.
- Standard descriptions should be used whenever possible to maintain consistency and indicate the comparability among assets.

7.0 Valuing and Costing

Generally, capital assets are valued at historical cost. There are, however, different ways to compute historical cost depending on the method in which the asset is obtained.

- Sources of historical cost data can include: invoices, purchase orders, canceled checks, vouchers, contracts, board minutes, general ledger records, real estate closing documents, tax assessment records, grant records, inventory cards, maintenance records, price lists, vendors, appraiser's libraries, back-trend multipliers, etc.
- Sources of reproduction/standard cost data can include: manufacturer's price list, catalogs and quotations, distributor's and supply company catalogs, industry publications, magazines, director's and trade journals, consulting, cost engineering, cost estimating manuals and handbooks, technical service companies and organizations appraiser's libraries.
- Sources of normal cost data can include: published prices, such as the Consumer's Price Index (CPI) and back-trend factors.
- In any situation where an item is selected from an inventory of items for inclusion in a Capital Asset Project, the cost of the item shall be determined using a FIFO method.

7.1. Purchases - All purchased Capital Assets shall be reported to the City Finance Department at the actual cost of purchase, supported by payment records. Each purchase of a Capital Asset shall be added to the acquiring department's Asset Inventory List and Finance will assign an identifying Capital Asset Number at the time of delivery or receipt of such asset.

7.2. Transfers – Transfers of property between funds is merely a change in location, department responsible, etc. A transfer of an asset, with no monetary consideration involved, is a capital contribution valued in the receiving fund at the same depreciated value of the transferred asset on the date of transfer. Transfer of an asset shall not change the depreciation schedule, original cost or right to receive funds upon liquidation. An item shall remain in the inventory of the original department until a transfer is fully documented.

- Transfers shall be documented and recorded on the respective inventories of the Transferor and Transferee departments at the time of transfer using the prescribed Capital Asset Transfer/Disposal Request form which must be reported to the City Controller and Finance Director in a timely manner.

7.3. City Constructed Property - Property manufactured, constructed, fabricated or otherwise produced by a City organization for use within the City must be given a value based upon the component costs including labor and materials, as supported by project associated payments to vendors. Valuation will be assigned jointly between City Finance and the acquiring department using this data. The property must also be included in the inventory of the department using the unit if it meets the capitalization criteria. It should be noted that this classification of capital asset has been rarely done historically.

7.4. Used Equipment – When used equipment is acquired by the City, the following requirements must be adhered to:

- The department must specify "used equipment" on the requisition as appropriate.
- The acquisition cost, as noted on the invoice(s), will determine original cost value.
- For determining useful life, a percentage of a similar new asset useful life will be used.
- The Department acquiring used equipment shall determine the remaining useful life which shall not exceed the scheduled useful life for property of that type.

7.5. Donations - Donations of assets can occur as part of a Development or as gifts from individuals or organizations. Valuation of these assets should be established based on the fair market value on the date of the gift. Based upon valuation of the donated asset they may be classified as Capital Assets, Controlled Capital-type Assets or Nominal Valued Assets, in addition to cash donations. All donations should be submitted to the Council for acceptance. Donations of non-cash assets should be accompanied by a verified invoice (or copy) as the preferred method to substantiate value. Where such documentation is not available, the department shall devise a method of capturing and keeping information relevant to valuation and assigning a value. Said documentation shall be retained subject to a schedule approved by the records commission.

7.6. Grant Property – Operating units receiving federal program property or property purchased subject to a Grant agreement must place in inventory all items acquired, consistent with the program capitalization requirements. Special requirements of the Grant Agency including tagging, must be implemented when applicable (See Tagging).

- Adequate records must be maintained for assets acquired or constructed from grant funds and made available for audit.
- Recording original costs of buildings, improvements, and equipment is increasingly important because of the growing number of governmental grants which allow depreciation as a reimbursable cost. Depreciation methods must be generally accepted and consistently applied. The City of Kent has elected to use the straight-line method of depreciation for financial accounting purposes. Alterations and other capital expenditures may be allowable costs depending on the circumstances. Interest and other financial costs may not be allowable.
- Donated property should be recorded at fair market value. Unless it appears unreasonable, a statement of value by the Donee will establish fair market value.
- Adequate controls must be maintained for ongoing accountability of grant funded assets. Furthermore, maintenance schedules must be followed for such assets.
- Transfers to other use and dispositions must meet the requirements of the Grant Agency and must be reported.
- Existing assets must be reviewed before new ones are purchased.

7.7. Exchange or Trade-Ins – Exchange or trade-ins of capital assets sometimes take place in the course of asset acquisitions. When this occurs, the capital asset property records must be updated to reflect the capital assets exchanged or traded-in for new assets. Accordingly, a line of detail reflecting the trade in should appear on the Purchase Order and the Invoice. The value of the new asset is calculated as the trade-in or exchange value allowed for the new asset, plus any cash paid. The capitalized cost of the new asset is not to exceed its fair market value. The Department must determine Fair Market Value.

- Gains and losses are recognized on the exchange or trade-in of capital assets. When dissimilar assets are exchanged, the asset received is valued at its fair market value. The gain or loss is the difference between the fair market value of the new asset and the book value of the old asset, plus any cash paid.
- When entering into an Exchange or Trade-In transaction involving a Capital Asset, Departments must first complete a Capital Asset Transfer/Disposal Request Form and obtain all related approvals, including that of the Budget and Finance Department **PRIOR** to finalizing such transactions (see Section 8.7 of this policy). Exchanges and Trade-Ins are a means of Disposal and should be marked accordingly.
- Departments must then note all relevant information regarding the approved exchanges or trade-ins of capital assets on the related requisitions or purchase orders upon entry so that the Budget and Finance office can verify prior to final approval and release of the Purchase Order. Documentation should include an assessment and recommendation from the City's Head Mechanic in Vehicle Maintenance that states whether or not the vehicle is suitable to retain in the City fleet, or whether it is advised to sell at auction or trade-in.

7.8. Cash Discounts - Assets should be recorded net of any quantity or trade discounts received. The asset is recorded at a cost equal to the amount of cash paid, not the gross amount of the invoice. When a capital asset is purchased subject to a cash discount and the discount is taken, it should be considered a reduction in the purchase price of the asset. If the discount is not taken, the asset should be recorded at the gross amount.

7.9. Replacement Cost – Replacement cost refers to the amount needed to replace the asset under current market prices, construction methods, or labor and overhead allowances. This basis of cost may be used for insurance coverage. Departments are each independently responsible to maintain appropriate records for the Capital Assets and Controlled Capital-type Assets that are under their control, custody, or responsibility and which need to be insured, along with the current replacement value of such assets. The City Finance Department is responsible for the centralized coordination and administration of the corresponding insurance policies for these assets.

- At the discretion of the Controller/Finance Director, certain assets (e.g. unimproved land) may be insured at a lower rate than current replacement cost, insured for liability only, or not insured at all. Property insured at current replacement cost can be replaced with similar assets. Because capital assets are valued at cost for financial statement purposes, separate current replacement cost valuations are to be maintained for insured property.
- Acceptable proof of loss data is to be maintained in order for recoveries to be made more easily. It is the responsibility of each department head to collect and maintain all data connected with damaged or lost capital assets under that department’s control, custody, or responsibility and to report this information timely to the Controller/Finance Director.

7.10. Depreciation – Depreciation is required for all of the City’s capital assets (excluding land and construction in progress). At the time of the adoption of this Policy, the City uses 12:00 Midnight on December 31 as the Statement of Net Position or the balance sheet date. Depreciation will be calculated as one half year when the asset has been placed in service for any portion of the reporting year. Departments shall be responsible for accurately reporting the date a capital asset or controlled capital-type asset is placed in service. The City Finance Department is responsible for determining and reporting depreciation for these assets for GAAP purposes.

- Other options pertaining to these depreciation issues are available at the discretion of the Controller/Finance Director. The decision as to which options are used should be based on the ease of maintaining them within the capital asset system as well as its intended use for any specific option. For example, depreciation based on the quarter or actual month of acquisition or disposal.
- All depreciation is calculated using the straight-line method. Under this method, the depreciation expense is the same for each year of the estimated useful life. The expense is calculated in the following manner:

$$\frac{\text{Cost minus Salvage Value}}{\text{Useful Life}}$$

- i. The “Salvage Value” is normally set at 5% of historical cost or zero except where the department has documented some other value. Salvage value is normally assigned to vehicles and equipment.
- ii. The “Book Value” is the original cost less accumulated depreciation.
- iii. Useful lives of capital assets related to the life expectancy as used by the specific governmental unit. The City has established the following general categories of useful lives for its capital assets:

Buildings and Building Improvements	20 to 60 years
Infrastructure	20 to 80 years
Furniture and Equipment	3 to 25 years
Vehicles	3 to 20 years
- iv. Useful lives are assigned to each asset unit or determined based on the average for the group, based on actual experience, or engineering evidence. They are expressed in probable total years of service. The Controller/Finance Director shall designate a useful life as needed. Useful Life can be recorded other than as scheduled at the discretion of the Controller/Finance Director.
- v. The salvage (or residual) value is the net amount that can be expected to be realized from the disposition of the asset at the end of its useful life. It is the difference between the expected value of the asset at the end of its useful life and the costs of dismantling and removing the asset. The useful life and therefore the salvage value are a function of City of Kent policy. If the City holds an asset until it is physically exhausted or functionally obsolete and not useful to anyone else, the expected residual value is the expected scrap

value. Alternatively, if the City plans to dispose of the asset when it still has considerable economic usefulness to others, the expected residual value is estimated net market value of the asset (the selling price less the disposal costs) at the end of the disposal.

- vi. Salvage value refers to the proceeds, which can be realized by the sale of the capital asset upon completion of its estimated useful life. The cost of the asset less its salvage value shall comprise the depreciable of the asset. Estimation of salvage value shall be made by the Department and updated to reflect any changes.
- vii. The proceeds of salvage or disposal shall be recorded in the fund that originally paid for the asset.

8.0 Capital Asset System Maintenance

The responsibility for accounting policies and procedures of the City's capital asset records rests with the Controller/Finance Director. The Controller/Finance Director and the respective Departments shall have the functional responsibility for establishing and maintaining all capital asset records of the City as appropriate. This responsibility includes updating of capital asset records and the capital asset system to actually reflect all required data including acquisitions, disposal, transfers, adjustments, etc. at the time of occurrence, and the coordination between the capital asset system, the general ledger system and the budgetary accounting system to interface between systems as well as the integrity of the data, the existence of source documentation, audit trail, etc.

- Departments shall be responsible to reconcile their Capital Asset Inventories to reflect all of the actual costs, routinely check to insure that all capital purchases have been accounted for, confirm that tags have been placed on the capital items when applicable, and ensure that sufficient documentation has been recorded for each transaction. The forgoing must be contemporaneous with the transaction.
- Responsibility also includes both internal and external reporting relative to capital assets, to provide adequate, timely information for management decisions, financial report preparation, etc. On an annual basis, capital asset reports should be generated and distributed to the appropriate users. As a minimum, these internal reports should include:
 - ❖ Detailed activity reports for the period displaying additions, deletions, and transfers processed.
- On an annual basis, depreciation should be calculated and summary reports run indicating accumulated and current depreciation for all capital assets that are being depreciated. The accounting department has the responsibility to ensure that amounts reported on the capital asset system records reconcile with one another, as appropriate and are verifiable and traceable to source documents, departmental records, etc.

8.1. Finance Department Responsibilities - The Finance Department, in order to comply with State mandated financial reporting requirements and to ensure adherence to these Capital Assets Policies is responsible for oversight, monitoring, and coordination of related activities with City Departments. The Finance Department's property management function shall be:

- i. Reporting of related financial results to appropriate local, state, and federal agencies.
- ii. Assignment of useful life for capital assets.
- iii. Initial identification of qualified capital assets through the purchasing system.
- iv. Assignment of actual cost and other required information for capital assets.
- v. Tagging of capital assets, if/when applicable.
- vi. Determining book value for authorized sale items.
- vii. Directing and monitoring the annual physical inventory process by each City Department at all City locations.
- viii. Verifying that all physical transfers of capital assets are supported by an authorized transfer request form and properly recorded.
- ix. Ensuring that Police reports are on file for all City property thefts and that corresponding asset inventory updates and insurance claims are properly completed.

- x. Coordinating the periodic sale of surplus property and accounting for in accordance to State and City regulations and procedures.
- xi. Determining sale price for authorized sale items.
- xii. Monitoring and confirming the integrity of all documentation.

Each operating unit (building/department) shall be the keeper of and shall be responsible to the Finance Department for all property within their jurisdiction.

8.2. City Department Responsibilities – Generally Capital Assets, Controlled Capital-type Assets and Nominal Valued Assets exist in all City departments based on needs and departmental responsibilities. However, a few exceptions exist where for control purposes and other practical considerations certain Categories of these Assets are specifically and exclusively assigned.

8.2.1 City Law Department Responsibilities – All City owned Land and Deeded Property will continue to be tracked, inventoried and accounted for as a Capital Asset or Controlled Capital-type Asset within the City's Capital Asset Management Subsystem as described in this Capital Asset Policy by the City Law Department.

8.2.2 City Information Technology (IT) Function Responsibilities – All City owned desktop computers (CPU), laptop computers, file servers, and related peripheral equipment, as well as any purchased software run on such devices will be tracked, inventoried and accounted for as a Capital Asset or Controlled Capital-type Asset within the City's Capital Asset Management Subsystem as described in this Capital Asset Policy by the City Information Technology (IT) Function.

All City Departments Have Responsibility For:

- Ensuring all transfer/disposal request forms are processed as required on a timely basis.
- Ensuring that donated property is properly documented and recorded.
- Reconciling the inventory valuation with the actual payments.
- Ensuring that all payments from Capital Accounts made are assigned to the appropriate Capital Asset.
- Ensuring that an accurate annual inventory is conducted and reported.
- Maintaining copies of all transfer/disposal request forms submitted between annual inventories for departmental capital assets and controlled capital-type assets.
- Maintaining copies of annual printouts used for departmental capital assets and controlled capital-type assets inventory purposes.
- Maintaining all documentation for departmental capital assets and controlled capital-type assets.

8.3. Data Processing Responsibilities – The data processing function is the design, implementation and operation of an accurate and controlled property accounting management system. The Finance Department shall be responsible for Data Processing.

Specific responsibilities include:

- Establishing edit/input procedures.
- Maintenance of Capital Asset accounting data records as required.
- Coordination and Maintenance of appropriate consolidated City documentation for Capital Asset property management programs.
- Generating Reports for Audit and external reporting purposes.

8.4. Physical Inventory of Capital Assets and Controlled Capital-type Assets –

An annual Year-end physical inventory of Capital Assets and Controlled Capital-type Assets is necessary for proper accountability and control. It confirms the reliability and accuracy of the capital asset system by verifying the actual existence of the items represented by the capital asset records.

The inventory taking process is to be initiated by each City Department, as needed, to:

- ❖ Confirm and validate capital asset records and/or
 - ❖ Comply with audit and legal (federal, state, grant, Board).
- Physical inventories should take place annually at Year-end (and at other times if warranted) especially for assets characterized by being unattached and movable. Inventories are costly and time consuming, and must be planned around the City's existing resources to accomplish them.

- The actual comparison and reconciliation of Inventories is the responsibility of each department. Upon completion annually in January, the department is to forward the completed Capital Asset and Controlled Capital-type Asset checked inventory list to the Controller/Finance Director for final review, reconciliation and audit documentation.
- If a comparison indicated a problem exists or is beginning to develop, additional steps should be taken. These steps may include strengthening current controls to insure all purchases and disposals are recorded, tracking assets not on the listed location to determine if they are improperly recorded elsewhere, retraining inventory takers and/or departments to adhere to capital asset policies, etc. It is important to follow up on any problem identified to insure it has been corrected.
- Inventories must be documented as they take place, using the City's designated inventory worksheets. These worksheets must ensure consistency in how information will be obtained and listed. They should provide sufficient space for descriptions to include: asset identification number, date acquired, make and model, serial number, location, department, and cost. The recording worksheets also should reflect considerations of various coding with specified capital asset class codes, fund accounts, grouped assets, buildings and departments. When taking inventory, a count should be made of all capital assets at each location before completing a single area. Advance notice of the inventory process should be provided to appropriate City personnel in all locations.
- When items are listed on the inventory worksheets, abbreviations should be avoided and generic names used whenever possible. Proper headings should be indicated on all inventory sheets, including the name of the inventory taker, the date of the inventory, the location, etc. The department should reconcile inventories to existing capital asset records, review for any discrepancies, and coordinate any adjustments.

8.5. Tagging Capital Assets and Controlled Capital-type Assets – Tags may be selected and placed on certain assets as directed by the City Controller/Finance Director so that they are not easily removed or destroyed by asset use. All tags used by the City shall contain the City's name. The Controller/Finance Director shall obtain and issue tags to City departments for placement on assets as determined necessary.

- The numerical designation appearing on the tags will be a simple series of numbers which are assigned to assets in order, without regard for type of asset and location. The use of a unique number allows each asset to carry the assigned number throughout its entire life, regardless of its location. Once a disposition has occurred, the number should be retired.
- Tag placement should be in an area where the number can be identified and without disturbing the operation of the asset and which allows for easy periodic inventory taking. Items which cannot be tagged shall be so noted on the Inventory and the tag shall be kept by the Department until the disposal of the asset.
- The task of affixing tags when issued and the related periodic maintenance and inventory of tagged assets should be done by departments through a designated individual(s).

8.6. Acquisitions – The Accounts Payable Clerk should also be on the alert for capital assets which appear to have been purchased out of inappropriate expenditure codes and which the interface of the capital asset system may not otherwise capture. Departments should be notified if using incorrect codes and adjustments made if necessary.

- The capital projects accounting software will be utilized to identify additions to capital assets.

8.7. Disposal – City capital assets are retired through several means as allowed by Ohio law including sale, exchange, trade-in, loss by theft, etc. All disposals by any means, must be reported to the City Controller and Finance Director using the prescribed Capital Asset Transfer/Disposal Request form **PRIOR** to finalizing vendor contracts for acquisition of the replacement asset (if applicable) and Board of Control approvals when needed. The Controller/Finance Director should also periodically review any relevant revenue codes (such as "sale of capital assets") to search out potential disposals. Any acquisitions involving an exchange or trade-in should also be thoroughly reviewed to properly record the transaction for the net asset relinquished. If the asset is a titled vehicle, documentation should be obtained that includes an assessment and recommendation from the City's Head Mechanic in Vehicle Maintenance stating whether or not the vehicle is suitable to retain in the City fleet, or whether it is advised to sell at auction or trade-in.

Assets should be disposed of pursuant to Ohio law, by methods which may include sale at auction. The Controller/Finance Director shall be informed of such auctions (or shall help to coordinate and conduct them) and shall be provided with a full report and accounting of all assets disposed of for use in updating the capital asset records. All sale or trade-in of assets, regardless of value, must have documented prior written approval of the Controller/Finance Director, who will, based upon the asset records, establish a fair market value for the sale purposes. Only the Finance Director (or City Controller in the absence of Finance Director) has the authority to sign off on property Titled in the City's name.

8.8. Surplus Property – Public trust and scrutiny issues obligate the City to manage all property up to the point of final disposition. Often, final disposition takes the form of an auction or sale unless the property is simply junked or trashed. The City maintains inventories of surplus property in hopes of filling a need at another department or agency with property that has been indicated as surplus. Surplus Property shall remain a department responsibility until the asset is transferred or disposed.

8.9. Transfers – Transfers are defined as asset transfers outside the department or building designation. Operating units maintaining asset records at the departmental level must account for transfers among departments. All transfers must be reported to the City Controller and Finance Director using the prescribed Capital Asset Transfer/Disposal Request form. The departments will not relocate a capital asset (to another building or to surplus property) without a properly completed transfer/disposal request form which must be accepted by the receiving Department. A copy of the properly completed form signed by both the sending and receiving departments is to be provided to the Finance Department at the time of transfer.

9.0 Ongoing Policy Management

The City of Kent's Capital Asset Policy has been adopted by City of Kent Administration and Kent City Council. This policy shall be reviewed periodically by the Director of Budget and Finance, and any significant modifications made must be approved by him/her and the City Manager, with a voice vote approval by Kent City Council.



City of Kent Capital Asset Transfer/Disposal Request Form

Transfer Request

Disposal Request

Please Attach Any Other Relevant Supporting Documentation To This Form

PART 1: Capital Asset Information

Item Description _____

Item ID (Serial No., VIN, Title No.) _____

Originating Department _____ Division _____

Current (Old) Location _____

PART 2: To be completed for Transfers

Date of Transfer Request _____

Receiving Department _____ Division _____

Receiving (New) Location _____

Remarks/Reason for Transfer _____

Approved by:

Submitted by:

_____	_____	_____	_____
Department Head	Date	Requesting Employee	Date

PART 3: To be completed for Disposals

Date of Disposal Request _____

Remarks/Reason for Disposal _____

Disposal Method _____

Has City Finance Dept. Coordinator for Property Insurance Been Notified?: YES NO

Approved by:

Submitted by:

_____	_____	_____	_____
Department Head	Date	Requesting Employee	Date

PART 4: For Finance Department Use

Date Transfer/Disposal Completed _____

Remarks/Reason for Transfer/Disposal _____

Disposal Method _____

Has Insurance Been Cancelled: YES NO

Book Value of Asset at Time of Action _____

Approved by:

Received/Reviewed by:

Finance Department Date Employee Date

CC: Original to Finance
 Copy to Originating Department

**City of Kent
Income Tax Division**

March 31, 2016

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

Monthly Receipts

Total receipts for the month of March, 2016	\$1,182,357
Total receipts for the month of March, 2015	\$1,092,324
Total receipts for the month of March, 2014	\$1,027,737

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through March 31, 2016	\$3,436,578	24.32%
Total receipts January 1 through March 31, 2015	\$3,251,454	22.28%
Total receipts January 1 through March 31, 2014	\$2,955,386	22.56%

Year-to-date Receipts Through March 31, 2016 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2016	\$ 14,133,510	\$ 14,133,510	\$ 3,436,578	24.32%	75.68%

Comparisons of Total Annual Receipts for Previous Eight Years

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change From Prior Year</u>
2008	\$ 10,712,803	1.63%
2009	\$ 10,482,215	-2.15%
2010	\$ 10,453,032	-0.28%
2011	\$ 10,711,766	2.48%
2012	\$ 12,063,299	12.62%
2013	\$ 12,397,812	2.77%
2014	\$ 13,099,836	5.66%
2015	\$ 14,592,491	11.39%

Submitted by



Director of Budget and Finance

2016 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended March 31, 2016

Monthly Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 935,222	\$ 1,133,206	\$ 1,154,690	\$ 21,484	1.90%
February	992,427	1,025,924	1,099,532	73,608	7.17%
March	1,027,737	1,092,324	1,182,357	90,032	8.24%
April	1,393,884	1,432,498			
May	1,029,906	1,188,681			
June	1,170,257	1,172,480			
July	1,073,397	1,844,744			
August	997,630	1,126,103			
September	983,247	934,913			
October	1,138,675	1,148,218			
November	1,152,778	1,262,728			
December	1,204,676	1,230,671			
Totals	\$ 13,099,836	\$ 14,592,491	\$ 3,436,578		

Year-to-Date Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 935,222	\$ 1,133,206	\$ 1,154,690	\$ 21,484	1.90%
February	1,927,649	2,159,130	2,254,221	95,091	4.40%
March	2,955,386	3,251,454	3,436,578	185,124	5.69%
April	4,349,270	4,683,953			
May	5,379,176	5,872,634			
June	6,549,433	7,045,114			
July	7,622,830	8,889,858			
August	8,620,460	10,015,961			
September	9,603,707	10,950,874			
October	10,742,382	12,099,092			
November	11,895,160	13,361,820			
December	13,099,836	14,592,491			
Totals	\$ 13,099,836	\$ 14,592,491			

2016 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended March 31, 2016

Monthly Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 397,519	\$ 414,915	\$ 421,390	\$ 6,475	1.56%
February	361,700	380,146	385,108	4,962	1.31%
March	404,469	419,335	442,123	22,788	5.43%
April	412,661	421,050			
May	396,992	410,426			
June	425,614	445,804			
July	374,686	389,954			
August	389,902	400,211			
September	332,001	336,026			
October	407,748	407,766			
November	456,507	466,654			
December	418,293	424,587			
Totals	\$ 4,778,094	\$ 4,916,874	\$ 1,248,622		

Year-to-Date Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 397,519	\$ 414,915	\$ 421,390	\$ 6,475	1.56%
February	759,219	795,061	806,499	11,437	1.44%
March	1,163,689	1,214,397	1,248,622	34,225	2.82%
April	1,576,350	1,635,447			
May	1,973,342	2,045,873			
June	2,398,956	2,491,676			
July	2,773,643	2,881,630			
August	3,163,545	3,281,842			
September	3,495,546	3,617,868			
October	3,903,294	4,025,633			
November	4,359,801	4,492,287			
December	4,778,094	4,916,874			
Totals	\$ 4,778,094	\$ 4,916,874			

2016 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Eight Years

Year	Total Receipts	Percent Change
2008	\$ 3,919,539	5.71%
2009	\$ 4,090,788	4.37%
2010	\$ 4,267,465	4.32%
2011	\$ 4,246,372	-0.49%
2012	\$ 4,436,666	4.48%
2013	\$ 4,603,095	3.75%
2014	\$ 4,778,094	3.80%
2015	\$ 4,916,874	2.90%

2016 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended March 31, 2016

Monthly Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 116,890	\$ 141,635	\$ 144,319	\$ 2,684	1.90%
February	124,039	128,226	137,426	9,200	7.17%
March	128,453	136,525	147,779	11,254	8.24%
April	174,216	179,042			
May	128,723	148,568			
June	146,266	146,544			
July	134,159	230,567			
August	124,690	140,747			
September	122,892	116,851			
October	142,318	143,511			
November	144,081	157,823			
December	150,569	153,817			
Totals	\$ 1,637,295	\$ 1,823,856	\$ 429,524		

Year-to-Date Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 116,890	\$ 141,635	\$ 144,319	\$ 2,684	1.90%
February	\$ 240,929	\$ 269,861	281,745	11,884	4.40%
March	\$ 369,382	\$ 406,386	429,524	23,138	5.69%
April	\$ 543,598	\$ 585,428			
May	\$ 672,321	\$ 733,997			
June	\$ 818,586	\$ 880,540			
July	\$ 952,745	\$ 1,111,107			
August	\$ 1,077,435	\$ 1,251,854			
September	\$ 1,200,327	\$ 1,368,705			
October	\$ 1,342,645	\$ 1,512,216			
November	\$ 1,486,726	\$ 1,670,040			
December	\$ 1,637,295	\$ 1,823,856			
Totals	\$ 1,637,295	\$ 1,823,856			

2016 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended March 31, 2016

Monthly Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 1,052,112	\$ 1,274,841	\$ 1,299,009	\$ 24,168	1.90%
February	1,116,466	1,154,150	1,236,958	82,807	7.17%
March	1,156,190	1,228,849	1,330,135	101,285	8.24%
April	1,568,100	1,611,541			
May	1,158,629	1,337,250			
June	1,316,523	1,319,024			
July	1,207,556	2,075,311			
August	1,122,320	1,266,850			
September	1,106,139	1,051,764			
October	1,280,993	1,291,729			
November	1,296,859	1,420,551			
December	1,355,243	1,384,487			
Totals	\$ 14,737,131	\$ 16,416,347	\$ 3,866,102		

Year-to-Date Receipts				Comparisons	
Month	2014	2015	2016	Amount	Percent Change
January	\$ 1,052,112	\$ 1,274,841	\$ 1,299,009	\$ 24,168	1.90%
February	2,168,578	2,428,991	2,535,967	106,976	4.40%
March	3,324,768	3,657,840	3,866,102	208,261	5.69%
April	4,892,868	5,269,381			
May	6,051,497	6,606,631			
June	7,368,020	7,925,654			
July	8,575,576	10,000,966			
August	9,697,896	11,267,815			
September	10,804,035	12,319,580			
October	12,085,028	13,611,309			
November	13,381,888	15,031,860			
December	14,737,131	16,416,347			
Totals	\$ 14,737,131	\$ 16,416,347			