

ORDINANCE NO. 2020-132

AN ORDINANCE ENCUMBERING CERTAIN SALARIES AND BENEFITS NOT ENCUMBERED AS OF NOVEMBER 20, 2020 THAT QUALIFY FOR CARES ACT FUNDING TO COMPLY WITH HOUSE BILLS 481 AND 614; AND DECLARING AN EMERGENCY.

**WHEREAS**, the Finance Director has received a State Auditor's Guidance regarding House Bills 481 and 614 which requires Council to encumber certain salaries and benefits not encumbered as of November 20, 2020 and that qualify for CARES Act funding; and,

**WHEREAS**, these salaries and benefits are not legally required to be encumbered in an accounting system and in the ordinary course of business are not; however, the language of House Bills 481 and 614 requires all Coronavirus Relief Fund (CRF) payments to be encumbered; and,

**WHEREAS**, the Finance Director desires that Council encumber these salaries and benefits to comply with the Ohio State Auditor's Guidance and HB 481 and HB 614.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Kent, Portage County, Ohio, that:

**SECTION 1.** That Council authorizes the encumbrance of certain salaries and benefits not encumbered as of November 20, 2020 that qualify for Cares Act funding to comply with CRF and House Bills 481 and 614 as detailed in Exhibit A, attached hereto and made an integral part hereof.

**SECTION 2.** That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

**SECTION 3.** That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: December 30, 2020  
Date

Jerry T. Fiala  
Jerry T. Fiala  
Mayor and President of Council

EFFECTIVE: December 30, 2020  
Date

ATTEST: Amy Wilkens  
Amy Wilkens  
Clerk of Council

I, AMY WILKENS, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF ORDINANCE No. 2020-132, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON December 30, 2020.

(SEAL)

Amy Wilkens  
AMY WILKENS  
CLERK OF COUNCIL

**City of Kent  
CARES Act Funding Calculation  
Exhibit A**

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Uniform) Paid thru November 20, 2020	Mar-Oct Reduce by Amounts in Columns O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
<b>Fire &amp; EMS Department:</b>											
<b>101 West Side Fire</b>											
Safety Dept (101-01-510-108-)		35%									
7001 Regular Salaries	\$ 112,290.49	\$ 39,301.67	\$ (4,464.97)	\$ 34,836.70	\$ 109,746.28	\$ 14,503.59	\$ 95,242.69	\$ 33,334.94	\$ (3,795.22)	\$ 29,539.72	\$ 7,500.00
7003 Fire Regular Salaries	28,755.98	10,064.59	(1,143.41)	8,921.18	28,228.41	4,110.94	24,117.47	8,441.12	(971.90)	7,469.21	2,500.00
7004 Pension	1,664.19	582.46	(66.17)	516.29	1,623.92	255.98	1,367.94	478.78	(56.25)	422.53	150.00
7005 Medicare	23,729.87	8,305.46	(943.56)	7,361.89	22,000.00	2,968.25	19,031.75	6,661.11	(802.03)	5,859.08	2,500.00
7006 Ee Insurance	1,588.90	556.12	(63.18)	492.94	1,558.33	197.88	1,360.45	476.16	(53.70)	422.46	125.00
7007 Uniform & Clothing	9,017.78	3,156.22	(358.57)	2,797.65	7,872.43	3,130.99	4,741.44	1,659.50	(304.79)	1,354.72	2,500.00
7008 Overtime	704.78	246.67	(28.02)	218.65	(147.75)	422.75	(147.75)	(147.96)	(23.82)	(171.78)	500.00
7009 Unemployment/WC	177,751.99	62,213.19	(7,067.89)	55,145.30	171,029.37	25,590.39	145,438.98	50,903.64	(6,007.71)	44,895.94	15,775.00
<b>Total Fire - Fund 101</b>											
	\$ 461,683.90	\$ 161,589.37	\$ (18,357.78)	\$ 143,231.59	\$ 415,112.77	\$ 44,897.40	\$ 370,215.37	\$ 129,575.38	\$ (15,604.11)	\$ 113,971.27	\$ 32,000.00
<b>128 Fire &amp; EMS</b>		35%									
Safety Dept (128-01-510-108-)											
7001 Regular Salaries	1,489,939.40	521,478.79	(59,243.95)	462,234.84	1,500,116.66	201,760.47	1,298,356.19	454,424.67	(50,357.36)	404,067.31	62,000.00
7003 Fire Regular Salaries	30,907.51	10,817.63	(1,228.96)	9,588.66	4,550.17	69,839.10	332,108.70	116,238.05	(13,045.58)	103,192.47	20,000.00
7004 Pension	378,260.41	132,391.14	(15,040.64)	117,350.50	356,125.00	55,482.47	300,642.53	105,224.89	(12,784.54)	92,440.34	26,000.00
7005 Medicare	25,330.79	8,865.78	(1,007.22)	7,858.56	24,858.33	3,260.58	21,597.75	7,559.21	(856.14)	6,703.08	2,500.00
7006 Ee Insurance	253,210.18	88,623.56	(10,068.31)	78,555.25	268,796.95	71,134.21	197,662.74	69,181.96	(8,558.06)	60,623.90	20,000.00
7007 Uniform & Clothing	11,903.56	4,166.24	(473.32)	3,692.93	116.32	7,626.33	(7,510.01)	(2,628.50)	(402.32)	(3,030.82)	7,500.00
7008 Overtime	3,037,219.50	1,063,026.82	(120,767.92)	942,258.90	2,997,761.12	458,550.73	2,539,210.39	888,723.64	(102,652.73)	786,070.90	172,500.00
7009 Unemployment/WC											
<b>Total</b>											
	\$ 6,012.64	\$ 2,104.42	\$ (239.08)	\$ 1,865.35	\$ 6,012.61	\$ 6,012.61	\$ 6,012.61	\$ 2,104.41	\$ (239.07)	\$ 1,865.34	\$ 0.00
<b>Community Services (128-01-510-109-)</b>											
7001 Regular Salaries	109,705.31	38,396.86	(4,362.17)	34,034.68	84,430.30	1,080.49	84,430.30	29,550.61	(933.72)	25,842.76	10,000.00
7003 Fire Regular Salaries	27,626.23	9,669.18	(1,098.49)	8,570.69	22,784.30	2,170.81	21,703.81	7,596.33	(56.03)	6,662.62	2,500.00
7004 Pension	1,657.65	580.18	(65.91)	514.26	1,305.60	65.28	1,240.32	434.11	(56.03)	378.09	500.00
7005 Medicare	21,349.74	7,472.41	(848.92)	6,623.49	16,500.00	586.82	15,913.18	5,569.61	(721.58)	4,848.03	2,500.00
7006 Ee Insurance	916.67	370.83	(36.45)	284.38	779.17	4,502.04	779.17	272.71	(30.98)	241.73	150.00
7007 Uniform & Clothing	4,527.98	1,584.79	(180.04)	1,404.75	4,491.71	90.04	(90.04)	(3.62)	(153.04)	(156.65)	2,250.00
7008 Overtime	993.13	347.60	(39.49)	308.11	136,303.69	6,324.67	129,979.02	(31.51)	(33.57)	(65.08)	500.00
7009 Unemployment/WC	172,789.35	60,476.27	(6,870.56)	53,605.71	136,303.69	6,324.67	129,979.02	45,492.66	(5,875.83)	39,616.82	18,400.00
<b>Total</b>											
	\$ 1,024.01	\$ 358.40	\$ (40.72)	\$ 317.69	\$ 1,530.65	\$ 410.16	\$ 1,120.49	\$ 392.17	\$ (34.61)	\$ 357.56	\$ 150.00
<b>Technical Rescue (128-01-510-110-)</b>											
7004 Pension	61.83	21.64	(2.46)	19.18	92.49	24.83	67.66	23.68	(2.09)	21.59	50.00
7005 Medicare	4,267.16	1,493.50	(169.67)	1,323.83	6,378.14	1,708.99	4,669.15	1,634.20	(144.22)	1,489.98	250.00
7008 Overtime	53.34	18.67	(2.12)	16.55	37.78	37.78	(37.78)	(13.22)	(1.80)	(15.02)	75.00
7009 Unemployment/WC	5,406.33	1,892.22	(214.97)	1,677.25	8,001.28	2,181.75	5,819.53	2,036.83	(182.72)	1,854.11	525.00
<b>Total</b>											
	\$ 288.69	\$ 101.04	\$ (11.48)	\$ 89.56	\$ 519.92	\$ 140.32	\$ 379.60	\$ 132.86	\$ (9.76)	\$ 123.10	\$ 50.00
<b>Hazmat (128-01-510-111-)</b>											
7004 Pension	17.37	6.08	(0.69)	5.39	31.42	8.54	22.88	8.01	(0.59)	7.42	50.00
7005 Medicare	1,202.86	421.00	(47.83)	373.17	2,166.34	584.66	1,581.68	553.59	(40.65)	512.93	150.00
7008 Overtime	96.67	33.83	(3.84)	29.99	2,717.68	2.70	(2.70)	(0.94)	(3.27)	(4.21)	75.00
7009 Unemployment	1,605.58	561.95	(63.84)	498.11	736.22	736.22	1,981.46	693.51	(54.27)	639.25	325.00
<b>Total</b>											
	\$ 1,605.58	\$ 561.95	\$ (63.84)	\$ 498.11	\$ 2,717.68	\$ 736.22	\$ 1,981.46	\$ 693.51	\$ (54.27)	\$ 639.25	\$ 325.00

**City of Kent  
CARES Act Funding Calculation  
Exhibit A**

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Uniform) Paid thru November 20, 2020	Mar-Oct Reduce by Amounts in Columns O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
Confined Space (128-01-510-112-)											
7004 Pension	-	-	-	-	142.96	101.26	41.70	14.59	-	14.59	50.00
7005 Medicare	-	-	-	-	8.64	6.12	2.52	0.88	-	0.88	50.00
7008 Overtime	-	-	-	-	595.65	421.92	173.73	60.81	-	60.81	75.00
7009 Unemployment	100.00	35.00	(3.98)	31.02	747.25	0.00	(0.00)	(0.00)	(3.38)	(3.38)	75.00
Total	100.00	35.00	(3.98)	31.02	747.25	529.30	217.95	76.28	(3.38)	72.90	250.00
<b>Total Fire - Fund 128</b>	<b>3,217,120.75</b>	<b>1,125,992.26</b>	<b>(127,921.27)</b>	<b>998,070.99</b>	<b>3,145,531.02</b>	<b>468,322.67</b>	<b>2,677,208.35</b>	<b>937,022.92</b>	<b>(108,768.93)</b>	<b>828,253.99</b>	<b>192,000.00</b>
Total Fire & EMS	\$ 3,394,872.74	\$ 1,188,205.46	\$ (134,989.16)	\$ 1,053,216.30	\$ 3,316,560.39	\$ 493,913.06	\$ 2,822,647.33	\$ 987,926.57	\$ (114,776.64)	\$ 873,149.93	\$ 207,775.00
124 Income Tax Safety			20%								
Police - Safety Services (124-01-510-102-)											
7001 Regular Salaries	\$ 344,417.28	\$ 68,883.46	\$ (7,825.68)	\$ 61,057.77	\$ 304,152.02		\$ 304,152.02	60,830.40	(6,651.83)	54,178.57	9,000.00
7003 Police Uniformed Salaries	2,472,027.42	494,405.48	(56,168.22)	438,237.27	2,059,491.41	1,184.78	2,059,491.41	411,898.28	(47,742.98)	364,155.30	80,000.00
7004 Pension	441,229.01	88,245.80	(10,025.39)	78,220.41	367,997.19	88.10	35,439.47	7,362.48	(8,521.58)	64,840.90	15,000.00
7005 Medicare	42,333.95	8,466.79	(961.89)	7,504.90	35,527.57	818.38	429,556.62	85,911.32	(10,367.50)	75,543.82	22,500.00
7006 Ee Insurance	536,806.62	107,361.32	(12,197.06)	95,164.26	430,375.00		34,531.25	6,906.25	(854.13)	6,052.12	2,500.00
7007 Uniform & Clothing	44,225.00	8,845.00	(1,004.86)	7,840.14	34,531.25		143,571.67	28,714.33	(3,407.42)	25,306.92	7,500.00
7008 Overtime	176,428.61	35,285.72	(4,008.73)	31,277.00	149,647.47	6,075.80	(386.82)	(77.36)	(513.34)	(590.70)	500.00
7009 Unemployment & W/C	26,579.39	5,315.88	(603.92)	4,711.95	(265.30)	121.52	2,400.00	480.00	(58.91)	421.09	500.00
7250 Auto Allowance	3,050.00	610.00	(69.30)	540.70	2,400.00	8,288.57	3,375,568.04	675,113.61	(78,935.30)	596,178.31	145,500.00
Total	4,087,097.28	817,419.46	(92,865.06)	724,554.40	3,383,856.61						
Juvenile Services (124-01-510-104)											
7001 Regular Salaries	97,894.55	19,578.91	(2,224.31)	17,354.60	94,158.85		94,158.85	18,831.77	(1,890.67)	16,941.10	600.00
7003 Police Uniformed Salaries	212,609.66	42,521.93	(4,830.81)	37,691.12	191,181.60		191,181.60	38,236.32	(4,106.19)	34,130.13	5,000.00
7004 Pension	44,136.21	8,827.24	(1,002.84)	7,824.40	39,213.67		39,213.67	7,842.73	(852.42)	6,990.32	1,200.00
7005 Medicare	3,427.24	685.45	(77.87)	607.58	3,058.36		3,058.36	611.67	(66.19)	545.48	100.00
7006 Ee Insurance	42,625.00	8,525.00	(968.50)	7,556.50	35,750.00		35,750.00	7,150.00	(823.23)	6,326.77	1,500.00
7007 Uniform & Clothing	3,125.00	625.00	(71.00)	554.00	2,656.25		2,656.25	531.25	(60.35)	470.90	125.00
7008 Overtime	8,849.41	1,769.88	(201.07)	1,568.81	7,872.58		7,872.58	1,574.52	(170.91)	1,403.60	250.00
Total	412,667.07	82,533.41	(9,376.42)	73,156.99	373,891.31		373,891.31	74,778.26	(7,969.96)	66,808.30	8,775.00
Police Support Services (124-01-510-105-)											
7001 Regular Salaries	175,096.98	35,019.40	(3,978.47)	31,040.93	144,543.27		144,543.27	28,908.65	(3,371.73)	25,536.93	6,500.00
7003 Police Uniformed Salaries	3,839.41	767.88	(87.24)	680.64	3,826.74		3,826.74	765.35	(84.12)	681.23	50.00
7004 Pension	24,995.99	4,999.20	(567.95)	4,431.25	20,689.20		20,689.20	4,137.84	(482.75)	3,655.09	1,000.00
7005 Medicare	2,569.69	513.94	(58.39)	455.55	2,123.95		2,123.95	424.79	(49.63)	375.16	125.00
7006 Ee Insurance	37,125.00	7,425.00	(843.54)	6,581.46	28,875.00		28,875.00	5,775.00	(717.01)	5,057.99	2,200.00
7007 Uniform & Clothing	1,125.00	225.00	(25.56)	199.44	956.25		956.25	191.25	(21.73)	169.52	75.00
7008 Overtime	3,344.68	668.94	(76.00)	592.94	2,393.58		2,393.58	478.72	(64.60)	414.12	250.00
7009 Unemployment & W/C	1,678.41	335.68	(38.14)	297.55	1,548.12		1,548.12	309.62	(32.42)	277.21	50.00
Total	249,775.16	49,955.03	(5,675.27)	44,279.76	204,956.11		204,956.11	40,991.22	(4,823.98)	36,167.24	10,250.00
Total Police Dept	4,749,539.51	949,907.90	(107,916.75)	841,991.15	3,962,704.03	8,288.57	3,954,415.46	790,883.09	(91,729.24)	699,153.85	164,525.00

**City of Kent  
CARES Act Funding Calculation  
Exhibit A**

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Uniform) Paid thru November 20, 2020	Mar-Oct Reduce by Amounts in Columns O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
<b>Dispatch - Safety Services (124-01-510-103-)</b>		25%									
7001 Regular Salaries	624,911.15	156,227.79	(17,748.66)	138,479.13	525,978.71	6,186.35	519,792.36	129,948.09	(15,076.72)	114,871.37	25,000.00
7003 Police Uniformed Salaries	2,380.23	595.06	(67.60)	527.45	2,380.03		2,380.03	595.01	(67.10)	527.90	50.00
7004 Pension	94,110.57	23,527.64	(2,672.92)	20,854.72	78,708.36	948.11	77,760.25	19,440.06	(2,271.98)	17,168.08	5,000.00
7005 Medicare	9,226.64	2,306.66	(262.05)	2,044.61	7,702.77	98.20	7,604.57	1,901.14	(222.75)	1,678.40	600.00
7006 Ee Insurance	176,680.32	44,170.08	(5,018.06)	39,152.02	143,000.00	1,675.56	141,324.44	35,331.11	(4,265.35)	31,065.76	10,000.00
7007 Uniform & Clothing	11,191.09	2,797.77	(317.85)	2,479.92	6,162.50	67.96	6,094.54	1,523.64	(270.17)	1,253.46	1,500.00
7008 Overtime	40,905.08	10,226.27	(1,161.78)	9,064.49	33,846.59	585.86	33,260.73	8,315.18	(987.51)	7,327.67	2,250.00
7009 Unemployment	5,864.15	1,466.04	(166.55)	1,299.49		164.04	(164.04)	(41.01)	(141.57)	(182.58)	1,650.00
Total Dispatch	965,269.24	241,317.31	(27,415.48)	213,901.83	797,778.96	9,726.08	788,052.88	197,013.22	(23,303.16)	173,710.06	46,050.00
<b>Total Police &amp; Dispatch Fund 124</b>	<b>\$ 5,714,808.75</b>	<b>\$ 1,191,225.21</b>	<b>\$ (135,332.23)</b>	<b>\$ 1,059,892.98</b>	<b>\$ 4,760,482.99</b>	<b>\$ 18,014.65</b>	<b>\$ 4,742,468.34</b>	<b>\$ 987,896.31</b>	<b>\$ (115,032.40)</b>	<b>\$ 872,863.92</b>	<b>\$ 210,575.00</b>
<b>001 General Fund Health Department (001-02-520-201-)</b>		50%									
7001 Regular Salaries	\$ 200,386.70	\$ 100,193.35	\$ (11,382.73)	88,810.62	269,098.96	109,242.31	159,856.65	79,928.33	(9,675.32)	70,253.01	22,500.00
7004 Pension	44,263.75	22,131.88	(2,514.35)	19,617.53	37,925.94		37,925.94	18,962.97	(2,137.20)	16,825.77	3,500.00
7005 Medicare	4,533.81	2,266.91	(257.54)	2,009.37	3,814.31		3,814.31	1,907.16	(218.91)	1,688.25	600.00
7006 Ee Insurance	59,926.49	29,963.25	(3,404.05)	26,559.19	46,352.96		46,352.96	23,176.48	(2,893.44)	20,283.04	7,500.00
7008 Overtime	2,285.34	1,142.67	(129.82)	1,012.85	1,800.18		1,800.18	900.09	(110.34)	789.75	500.00
7009 Unemployment & W/C	3,012.05	1,506.03	(171.10)	1,334.93					(145.43)	(145.43)	1,650.00
7250 Auto Allowance	3,000.00	1,500.00	(170.41)	1,329.59	2,400.00		2,400.00	1,200.00	(144.85)	1,055.15	350.00
<b>Total Health Dept Fund 001</b>	<b>\$ 317,408.14</b>	<b>\$ 158,704.07</b>	<b>\$ (18,029.99)</b>	<b>\$ 140,674.08</b>	<b>\$ 361,392.35</b>	<b>\$ 109,242.31</b>	<b>\$ 252,150.04</b>	<b>\$ 126,075.02</b>	<b>\$ (15,325.49)</b>	<b>\$ 110,749.53</b>	<b>\$ 36,600.00</b>
<b>132 Police Pension Fund (132-07-510-107-)</b>		20%									
7004 Pension	\$ 120,000.00	\$ 24,000.00	\$ (2,726.58)	21,273.42	100,000.00		100,000.00		(2,317.59)	(2,317.59)	\$ 35,000.00
<b>133 Fire Pension Fund (133-07-510-113-)</b>		35%									
7004 Pension	\$ 106,667.46	\$ 37,333.61	\$ (4,241.38)	33,092.23	100,000.00		89,206.36	31,222.23	(3,605.17)	27,617.05	15,050.00
<b>Total Portions</b>	<b>\$ 2,599,468.35</b>	<b>\$ 2,599,468.35</b>	<b>\$ (295,319.34)</b>	<b>\$ 2,304,149.01</b>	<b>\$ 8,638,435.73</b>	<b>\$ 631,963.66</b>	<b>\$ 8,006,472.07</b>	<b>\$ 2,133,120.12</b>	<b>\$ (251,057.29)</b>	<b>\$ 1,882,062.83</b>	<b>\$ 505,000.00</b>
<b>Total CARES</b>	<b>2,304,149.01</b>	<b>2,304,149.01</b>	<b>(295,319.34)</b>	<b>2,304,149.01</b>	<b>8,638,435.73</b>	<b>631,963.66</b>	<b>8,006,472.07</b>	<b>2,133,120.12</b>	<b>(251,057.29)</b>	<b>1,882,062.83</b>	<b>505,000.00</b>
<b>Encumbrance Overview</b>											
Fund 101											\$ 35,000.00
Fund 124											\$ 15,050.00
Fund 128											\$ 36,600.00
<b>Overage</b>	<b>\$ (295,319.34)</b>										