

**City of Kent
Income Tax Division**

October 31, 2009

Income Tax Receipts Comparisons - RESTATED - (NET of Refunds)

Monthly Receipts

Total receipts for the month of October, 2009	\$886,840
Total receipts for the month of October, 2008	\$960,601
Total receipts for the month of October, 2007	\$1,027,516

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 October 31, 2009	\$8,809,100	
Total receipts January 1 through October 31, 2008	\$8,920,457	83.27%
Total receipts January 1 through October 31, 2007	\$8,850,504	83.96%

Year-to-date Receipts Through October 31, 2009 - 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>
2009	\$ 11,100,000	\$ 11,100,000	\$ 8,809,100	79.36%	20.64%

Comparisons of Total Annual Receipts for Previous Five Years

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change From Prior Year</u>
2004	\$ 9,581,902	-1.22%
2005	\$ 10,188,261	6.33%
2006	\$ 10,151,202	-0.36%
2007	\$ 10,540,992	3.84%
2008	\$ 10,712,803	1.63%



Submitted by

David A. Coffey

Director of Budget and Finance

2009 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
for Month Ended October 31, 2009

Monthly Receipts				Comparisons	
Month	2007	2008	2009	Amount	Percent Change
January	\$ 987,236	\$ 1,012,461	\$ 731,968	\$ (280,493)	-27.70%
February	762,422	782,239	1,083,705	301,466	38.54%
March	735,480	852,617	845,720	(6,897)	-0.81%
April	1,331,384	1,207,724	993,055	(214,669)	-17.77%
May	697,113	749,292	988,003	238,711	31.86%
June	798,916	848,840	867,634	18,794	2.21%
July	964,849	921,824	824,083	(97,741)	-10.60%
August	772,227	757,111	858,853	101,742	13.44%
September	773,661	827,748	729,239	(98,509)	-11.90%
October	1,027,516	960,601	886,840	(73,761)	-7.68%
November	766,989	887,150			
December	923,199	905,196			
Totals	\$ 10,540,992	\$ 10,712,803	\$ 8,809,100		

Year-to-Date Receipts				Comparisons	
Month	2007	2008	2009	Amount	Percent Change
January	\$ 987,236	\$ 1,012,461	\$ 731,968	\$ (280,493)	-27.70%
February	1,749,658	1,794,700	1,815,673	20,973	1.17%
March	2,485,138	2,647,317	2,661,393	14,076	0.53%
April	3,816,522	3,855,041	3,654,448	(200,593)	-5.20%
May	4,513,635	4,604,333	4,642,451	38,118	0.83%
June	5,312,551	5,453,173	5,510,085	56,912	1.04%
July	6,277,400	6,374,997	6,334,168	(40,829)	-0.64%
August	7,049,627	7,132,108	7,193,021	60,913	0.85%
September	7,823,288	7,959,856	7,922,260	(37,596)	-0.47%
October	8,850,804	8,920,457	8,809,100	(111,357)	-1.25%
November	9,617,793	9,807,607			
December	10,540,992	10,712,803			
Totals	\$ 10,540,992	\$ 10,712,803			

2009 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
for Month Ended October 31, 2009

Monthly Receipts				Comparisons	
Month	2007	2008	2009	Amount	Percent Change
January	\$ 314,973	\$ 328,155	\$ 344,562	\$ 16,407	5.00%
February	286,113	304,739	346,921	42,182	13.84%
March	307,993	359,268	344,275	(14,993)	-4.17%
April	342,472	324,465	346,865	22,400	6.90%
May	308,937	321,356	340,901	19,545	6.08%
June	304,326	321,029	335,596	14,567	4.54%
July	281,361	304,548	320,155	15,607	5.12%
August	302,157	320,946	366,601	45,655	14.23%
September	282,966	306,590	287,150	(19,440)	-6.34%
October	321,719	341,832	348,108	6,276	1.84%
November	326,890	342,612			
December	328,024	343,999			
Totals	\$ 3,707,931	\$ 3,919,539	\$ 3,381,134		

Year-to-Date Receipts				Comparisons	
Month	2007	2008	2009	Amount	Percent Change
January	\$ 314,973	\$ 328,155	\$ 344,562	\$ 16,407	5.00%
February	601,086	632,894	691,483	58,589	9.26%
March	909,079	992,162	1,035,758	43,596	4.39%
April	1,251,551	1,316,627	1,382,623	65,996	5.01%
May	1,560,488	1,637,983	1,723,524	85,541	5.22%
June	1,864,814	1,959,012	2,059,120	100,108	5.11%
July	2,146,175	2,263,560	2,379,275	115,715	5.11%
August	2,448,332	2,584,506	2,745,876	161,370	6.24%
September	2,731,298	2,891,096	3,033,026	141,930	4.91%
October	3,053,017	3,232,928	3,381,134	148,206	4.58%
November	3,379,907	3,575,540			
December	3,707,931	3,919,539			
Totals	\$ 3,707,931	\$ 3,919,539			

2009 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
for Month Ended October 31, 2009

Comparisons of Total Annual Receipts for Previous Five Years

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change</u>
2004	\$ 3,371,065	2.50%
2005	\$ 3,452,767	2.42%
2006	\$ 3,542,080	2.59%
2007	\$ 3,707,931	4.68%
2008	\$ 3,919,539	5.71%

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE

MEMO

October 20, 2009

To: Dave Ruller, City Manager

From: Gene Roberts, Service Director

RE: Equipment Purchase from Linda Copley, Clerk of Kent City Council

The attached Memo is from Bob Brown, Water Reclamation Facility Manager, requesting approval for the purchase of a Rigid Model 300 pipe threader. Bob has presented sufficient information to support the purchase based on the condition and cost of the equipment. Additionally I would like to point out that the past practice for the Water Reclamation Facility, as well as other Service Department Divisions, was to obtain the needed threaded pipe at the hardware store on Water Street, which is no longer possible. I concur with Bob's request and support the purchase of the pipe threader that may be used by other Divisions as needed.

I have looked for a used pipe threader online and could not find similar equipment at the price offered for sale and new equipment is considerably more expensive.

Please accept this Memo as providing disclosure that the purchase is from a city employee, pursuant to State ethics laws and as such that said requested transaction is being done at arms length.

Cc: Jim Silver, Law Director
David Coffee, Budget & Finance Director
Bob Brown, Water Reclamation Manager
file

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
WATER RECLAMATION FACILITY DIVISION

MEMO

Date: October 13, 2009
TO: Gene Roberts, Director of Public Service
FROM: Bob Brown, Water Reclamation Facility Manager
RE: Disclosure statement for equipment purchase

.....

I was recently presented with an opportunity to purchase a “used” pipe threader with accessories from Linda Copley, Clerk of Kent City Council at a purchase price of \$500. This purchase would be for the City of Kent Reclamation Facility. I sent my Chief Operator and Plant Mechanic to Linda’s house to view the equipment and they reported that it is in good condition..

The equipment consists of a Rigid Model 300 electric pipe threader, 4” pipe cutter, portable yoke vice and several thread dies. The comparative value of this same equipment “new” is approx. \$6,000 with a comparative “used” value at approx. \$3,000.

I am requesting permission to purchase the equipment at the agreed upon price of \$500. Should the response be favorable, I will process a purchase order out of line item #44.



NORTHEAST OHIO PUBLIC ENERGY COUNCIL

Dear Member Communities

NOPEC GAS RATES LOCKED IN THROUGH JUNE 30, 2010

We are very pleased to announce that NOPEC has locked in gas rates through the end of June, 2010. These rates are lower than the prices we have seen in several years. The prices are as follows:

DOMINION EAST OHIO GAS AREA

November – December 2009	\$8.42 per MCF
January – March 2010	\$7.99 per MCF
April – June 2010	\$6.96 per MCF

COLUMBIA GAS AREA

November – December 2009	\$8.30 per MCF or \$0.83 per CCF
January – March 2010	\$7.98 per MCF or \$0.798 per CCF
April – June 2010	\$7.86 per MCF or \$0.786 per CCF

Residents should also be aware that NOPEC offers a variable rate that can be secured by calling the NOPEC gas call center at 888.848.7914. However, our experience shows that most people prefer to be on a fixed rate so they will know what their price is going to be each month.

Because natural prices have continued to go down, your residents will find that they can periodically find a lower fixed rate. Does NOPEC always have the lowest rate: NO. The beauty of NOPEC's gas program, however, is that we often beat the competition because we have 127 communities and a large load. NOPEC does have a rate that is very competitive and provides the vast majority of your citizens who want a

fixed rate and don't want to shop, a reasonable alternative. Remember, NOPEC doesn't make a profit and consumers can leave at any time at no charge.

NOPEC periodically evaluates its prices against those available from the gas marketers. If you were comparing NOPEC prices a few weeks ago to the multiple gas marketer offers on the PUCO "Apples to Apples", you would have found only two were offering pricing that were more than 10% below NOPEC's pricing. Of the 30 fixed price offers only 10 were below NOPEC's. Most appear to come with hooks and/or hefty early termination fees.

Being at the absolute lowest possible price in the market all, or nearly all the time, is incredibly difficult and, based upon information we have gathered, not necessary for NOPEC customers to be satisfied.

An example – when NOPEC locked in at \$8.30, some of our residents opted-out of NOPEC. Those that locked in for a year in another program at over \$8.00 will probably pay more than the NOPEC price because we are now down to \$6.96 for next spring.

As gas market prices have continued to decline, our communities have lost very few customers:

I believe that is because

1. The residents of our communities have faith that their communities and NOPEC will watch out for their best interests and not just today or tomorrow but at all times.
2. Most people don't necessarily want the variable price, even though it is lower. (Look at June of 2008; the variable prices went to \$16). They would rather have a fixed price that they can rely upon.
3. We charge no one a fee if they want to leave the program.
4. The biggest problem people have is that they leave NOPEC and then want to come back in to the program.

If you become aware of a better rate, you may choose to inform your residents that they have choices and they may individually choose to leave the program. Please be aware, however, that at the end of their lock in period with the new supplier they will be at the mercy of that supplier unless they regularly watch their price compared to other prices. Too often we have heard horror stories about people that switch and then find sometime later they are paying much more than our program. I cannot tell you how frustrating it is for your residents to want to come back to NOPEC and find out it could take up to five or six months. This is where the majority of your residents get upset.

At NOPEC there is no mystery. We try to have at least a significant portion of our prices fixed six to nine months ahead and we regularly let you know of the prices. We also put our prices on the NOPEC website. We, also, use a gas expert to advise us on our purchasing decisions.

If your residents want to take the time and effort to develop their own expertise so they are comfortable individually shopping the market and taking their own risks on when to purchase, they are free to do so. Most of your residents, however, would rather that you (NOPEC as your representative) do it for them. By being part of our aggregation, you spend no staff time or money on deciding when to lock in and you are not taking the risks that you would have to take if you were an individual community buying gas. It cannot be emphasized enough that NOPEC charges your community no fees and NOPEC is not for profit.

We encourage you to provide whatever information you believe appropriate to your community. If, however, a gas company asks you to promote their product, we encourage you to contact us first to discuss these options and how you can best provide information without putting your community in a position that might not be in your best interest or in the best interest of your aggregation.

Leigh Herington
Executive Director
NOPEC
31320 Solon Road
Suite 20
Solon, Ohio 44139