



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

To: Dave Ruller, City Manager

From: David A. Coffee, Director of Budget and Finance

Date: November 24, 2014

Re: Final FY2014 Appropriation Amendments, Transfers, and Advances

A handwritten signature in blue ink that reads "David Coffee".

The following appropriation amendments for the December 3, 2014 Council Committee Agenda are hereby requested:

Fund 001 – General Fund

Increase \$ 10,000 Engineering / Other (O&M) – Addt'l funding for Professional Services, per J. Bowling memo dated 10/8/2014.

Increase \$ 10,000 Law / Other (O&M) – Addt'l funding for Professional Services, per S. Lance email request of 11/17/2014.

Increase \$ 20,000 Service Admin. / Other (O&M) – Addt'l funding for Utilities, per V. Pittman email request of 11/21/2014.

The following inter-fund transfers are hereby requested:

Advance Repayment \$ 1,000,000 **From:** Fund 303 / Police Facility – Partial us of Bond Proceeds
To: Fund 001 / General – Repayment of Advance

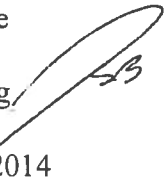
The final appropriations amendment will reflect the remaining operating contingency funds as a separate item on the appropriations ordinance attachment. This will enable the transfer of contingency funds to either operating or personnel lines as needed.

I will continue to work with the Departments/Divisions during the next two weeks to resolve remaining or anticipated negative budget variances and would also request favorable consideration of any additional items that may be subsequently identified.

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Coffee

FROM: Jim Bowling 

DATE: October 8, 2014

RE: Professional Services - Appropriations Request

As part of the city-wide direction to reduce our budgets, we have been trying to manage our professional services budget at lower levels this year. However with the significant amount of construction ongoing and our need to update our city wide water map, we will need additional funds to complete the critical work required from the Engineering Division this year.

Therefore, we are requesting an additional \$10,000 in professional services. I've attached a summary of the appropriations and encumbrances current and expected from professional services for your information.

We do not lightly request additional funds and appreciate your consideration of the request.

c: Gene Roberts, Service Director
Dave Ruller, City Manager
file



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: November 25, 2014
TO: Dave Ruller, City Manager
FROM: Bridget Susel, Community Development Director
RE: Contractor Registration

In November of 2014, the Community Development Department staff received Council authorization to proceed with the development of a formalized process for the registration of contractors that work in construction trades that currently do not require licensure through the State of Ohio.

As mentioned during this initial discussion with Council, many of the smaller contractors that work in these more generalized construction trades do a good job of following the City's requirements for securing the necessary permits before starting work and scheduling for needed inspections. The City staff, however, has experienced an increase in the number of situations where a contractor has not obtained a permit and/or did not schedule for the necessary inspection prior to completing a project. Failing to follow the City's specified procedures for permitting and inspections can result in projects being completed in non-compliance with sections of the KCO, which can generate additional project costs for an unsuspecting homeowner and establishes conditions in the field that can develop into future maintenance concerns for the City.

The staff has finalized its proposed contractor registration rules and procedures and I am respectfully requesting time at the December 3rd Committee session to discuss the proposed contractor registration process and to request, with emergency, adopting Chapter 1308 "Contractor Registration" as part of the City of Kent Building Code (Part Thirteen).

Thank you for your consideration of this request. If you need any additional information in order to add this item to the agenda, please let me know.

Cc: Jim Silver, Law Director
Linda Jordan, Clerk of Council
Bob Nitzsche, Building Services Supervisor
Gene Roberts, Service Director

CHAPTER 1308

Contractor Registration

- 1308.01 Contractor defined.
- 1308.02 Contractors required to be registered.
- 1308.03 Application.
- 1308.04 Registration fees.
- 1308.05 Other requirements for registering.
- 1308.06 Transferability and revocation of registrations.
- 1308.07 Appeal.
- 1308.08 Exceptions.
- 1308.09 Compliance required.
- 1308.10 Penalty.

CROSS REFERENCES

- Schedule of Fees - see 1312.07
- Revocation of Permits; Penalties - see 1315

1308.01 CONTRACTOR DEFINED

As used in this chapter, the term "contractor" shall be defined as set forth herein as meaning any individual, firm, co-partnership, corporation, association or other organization, or any combination thereof, who or which by himself/herself/itself, or by or through others, for hire, constructs, alters, repairs, adds to, subtracts from, reconstructs or remodels any building, structure or appurtenances, including but not limited to driveways and underground utilities, hereto, or who or which undertakes or offers to undertake, or purports to have the capacity to undertake or participates in any phase of such activities within the City of Kent, Ohio.

1308.02 CONTRACTORS REQUIRED TO BE REGISTERED

A.) The following contractors are required to register with the City of Kent, Ohio, Building Department before conducting work within the City of Kent, Ohio:

- 1.) Specialty contractors licensed by the Ohio Construction Industry Licensing Board (OCILB) which includes commercial contractors for the following trades: electrical, plumbing, HVAC, hydronics and refrigeration and any other trades that shall be designated for compliance with OCILB licensing standards designated in the State of Ohio Building Code in the future.
- 2.) Specialty contractors licensed by the Ohio Division of State Fire Marshal which includes contractors involved in the installation, service, or maintenance of fire protection equipment, including water lines, sprinkler systems, emergency lighting, smoke and fire detection and fire extinguishing and suppression systems.
- 3.) Contractors working in specialty trades not subject to any State of Ohio licensing standards, including but not limited to, contractors for the following trades: demolition, excavation/earth moving, general, underground utilities, concrete/asphalt, masonry and signs, fence, fireplace.

1308.03 APPLICATION

Application for registration shall be submitted in writing to the City of Kent Building Department on the form specified and shall include the name of the representative completing the form, business name, business address, business phone number and e-mail contact information.. All required application components must be complete and correct prior to the issuance of a registration.

1308.04 REGISTRATION FEES AND TERM PERIOD

a.) Contractors that are required to pay registration fees include the three classifications of contractors listed in Section 1308.02.

1.)	Initial registration	\$100.00 per trade
2.)	Renewal registration, if received by March 31	\$50.00 per trade
3.)	Reinstatement registration after suspension	\$200.00 per trade

b.) The initial registration shall expire on December 31st of the year of issuance and may be renewed annually thereafter by the Building Department upon the submission of a completed application by the registered contractor and payment of the required fee anytime on or before March 31st of each year.

1308.05 OTHER REQUIREMENTS FOR REGISTERING

The following shall be submitted with any application for registration:

- a.) Certificate of liability insurance with coverage limit of not less than one million dollars (\$1,000,000) per occurrence for personal bodily injury and property damage. If insurance is scheduled to expire or to be canceled during the term of the registration, a new certificate shall be submitted to the City a minimum of fourteen (14) days prior to the expiration of cancellation of the insurance.
- b.) Copy of unexpired Workers' Compensation certificate.
- c.) Specialty contractors licensed by the Ohio Construction Industry Licensing Board (OCILB) shall present proof of valid State of Ohio contractor license.
- d.) Specialty contractors licensed by the Ohio Division of State Fire Marshal which includes contractors involved in the installation, service, or maintenance of fire protection equipment, including water lines, sprinkler systems, emergency lighting, smoke and fire detection and fire extinguishing and suppression systems shall present proof of valid State of Ohio fire protection certification.

1308.06 TRANSFERABILITY AND REVOCATION OF REGISTRATIONS

No registration issued under this chapter shall be assignable or transferable. Any registration issued under the provisions of this chapter may be suspended or revoked by the City of Kent Chief Building Official for any of the following reasons:

- a.) The person holding the registration willfully or, by reason of incompetence, violates any statute of the State of Ohio or any ordinance, rule or regulation of the City of Kent, including but not limited to, those relating to annual registration, obtaining a permit and scheduling for inspections;
- b.) Use of registration in obtaining permits for another person;
- c.) Departure from or disregard of plans and specifications filed with the application for a permit and any specifications, conditions or revisions that may be identified by the City of Kent at time of permit issuance.

1308.07 APPEAL

Any registered contractor that has a registration suspended or revoked by the City of Kent Chief Building Official may appeal the decision to a Review Committee comprised of the Service Director, the Community Development Director and an attorney from the City's Law Department. An appeal shall be filed with the City of Kent Building Department no later than 30 days from the date the written notice of suspension or revocation was issued by the City of Kent Building Department.

The Review Committee shall have 45 days from the date a written request for appeal is received to render a decision on the appeal request. If no decision is rendered within the 45 day period, the appeal shall be considered granted. Any determination issued by the Review Committee on an appeal request is considered an administrative decision that can be appealed according to the laws of the State of Ohio.

1308.08 EXCEPTIONS

The provisions of this Chapter shall not apply to the following:

- a.) Repairs to a single-family dwelling or its appurtenances, performed solely by the owner who resides in that structure. The homeowner shall be responsible for obtaining all permits required by the City of Kent prior to commencing any work and shall schedule for all required inspections. Any homeowner who is issued a permit in his/her own name is responsible for conducting the work directly and is expressly prohibited from allowing a contractor for hire to commence any repairs using any permit issued to the homeowner.

1308.09 COMPLIANCE REQUIRED

No person shall violate or fail to comply with any provision of this chapter.

1308.10 PENALTY

Any person who violates any part of this Chapter shall be subject to the following penalties:

- a.) First violation: Written citation and \$250.00 fine.
- b.) Second violation: \$500.00 fine and classified as suspended and ineligible to register/perform work within the City for a period of one (1) year from the date of the violation.
- c.) \$500.00 fine per occurrence subsequent to issuance of the second violation.
- d.) The City of Kent shall also have such remedies as are available under State of Ohio law, including but not limited to, injunctive relief.



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: November 19, 2014

TO: David Ruller, City Manager

FROM: Bridget Susel, Community Development Director *BSD*

Subject: Semi-Annual EDA Revolving Loan Fund Certification

The Economic Development Administration (EDA) requires the City of Kent's Revolving Loan Fund (RLF) Committee and Kent City Council to semi-annually certify that the City is administering its EDA-funded RLF business loan program in accordance with the region's economic development plan and the EDA's regulatory requirements.

The RLF Committee is scheduled to hold a meeting on December 1st and it is anticipated the Committee will unanimously approve certifying the City's EDA business loan program. I am respectfully requesting time at the December 3, 2014 Committee session to seek Council approval of a resolution affirming that the City's program is consistent with the economic development focus for the region and that it is being administered in compliance with all EDA programmatic requirements and standards.

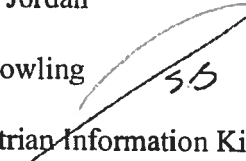
If you need any additional information in order to add this item to the agenda, please let me know.

Cc: Linda Jordan, Clerk of Council

MEMORANDUM
DIVISION OF ENGINEERING
City of Kent Department of Public Service

DATE: November 21, 2014

TO: Dave Ruller
Linda Jordan

FROM: Jim Bowling 

SUBJECT: Pedestrian Information Kiosks - Agreement with Main Street Kent

The engineering division is requesting council's consideration and approval of the attached Agreement with Main Street Kent. The agreement permits Main Street Kent to create, manage and maintain maps and directories to downtown destinations in the pedestrian information kiosks being installed as part of the downtown wayfinding program. There are five (5) proposed kiosks that will be located throughout the downtown area to provide information and directions to pedestrians.

c: Gene Roberts
Jim Silver
Suzanne Stemnock
file

KIOSK AGREEMENT

THIS AGREEMENT (this "Agreement") is made and entered into this _____ day of _____, 2014 (the "Effective Date") by and between the CITY OF KENT, OHIO (hereinafter referred to as "City"), and MAIN STREET KENT (hereinafter referred to "Main Street").

WHEREAS, the downtown area of the City of Kent, Ohio has undergone major redevelopment in the last three (3) years; and

WHEREAS, Main Street and the City desire to improve the downtown area by installing a Wayfinding program; and

WHEREAS, the Wayfinding program will include guidance and directions for vehicular and pedestrian traffic in the downtown area for use by the general public; and

WHEREAS, as a part of the Wayfinding program, five (5) pedestrian accessible kiosks will be installed in the downtown area; and

WHEREAS, the City and Main Street have agreed to divide the responsibilities for posting and updating the information contained in the kiosks in order to keep the information therein current.

NOW, THEREFORE, for mutual consideration, it is agreed between the parties that the parties shall have certain responsibilities as follows:

A. City of Kent Obligations:

- 1) The City shall order, pay for, construct or have constructed, and install five (5) two-sided kiosks in downtown Kent by June 30, 2015, in various locations chosen by the City.
- 2) The City shall, at its expense, maintain and repair the kiosks.
- 3) The City shall provide interpretive information on one side of the kiosks.

B. Main Street Kent Obligations:

- 1) Main Street shall provide maps and current directories for one side of each of the five (5) kiosks.
- 2) The maps and directories will be updated, at a minimum, annually, with the updates due on the anniversary of the signing of this Agreement.

- 3) Main Street will coordinate with the City to replace the outdated maps and directories with new maps and directories.
- 4) Main Street will list all businesses located in the downtown area as shown on the map, attached hereto as Exhibit "A", and made a part hereof, on the map and directories to be placed in the kiosks.
 - a) The businesses listed in the directories do not have to be members of Main Street Kent, the Kent Area Chamber of Commerce, or any other organization.
 - b) The listing of the businesses on the kiosk maps and directories shall be done at NO cost to the businesses.
 - c) All businesses listed shall be named using the same size font. However, different categories of businesses (ie: restaurants, retail sales, service businesses, etc.) may be distinguished by font style and/or the color of ink used.

C. General Terms:

- 1) This Agreement shall remain in effect for a period of ten (10) years, or for the life of the sign, whichever occurs first.
- 2) After the initial ten year period, this agreement shall automatically review annually. However, after the initial ten (10) year period, either party may terminate the agreement by giving the other party thirty (30) days advance notice, in writing.
- 3) The City may, at its discretion, remove the kiosks at any time during this Agreement. Said removal of the kiosks will release Main Street of any remaining obligations established under this Agreement.
- 4) Either party may assign their interest in this Agreement to a third party, if they have obtained the prior written consent of the other party to this Agreement.
- 5) This Agreement shall be governed by the laws of the State of Ohio.
- 6) The effective date of this Agreement shall be the date on which all parties have executed the Agreement.

IN WITNESS WHEREOF, this Agreement is entered into at Kent, Ohio by the parties signing below:

CITY OF KENT, OHIO

Date

By: _____
City Manager or his Designee
215 East Summit Street
Kent, Ohio 44240
330-676-7500

MAIN STREET KENT

Date

By: _____
President
136 East Main Street
Kent, Ohio 44240
330-677-8000

APPROVED AS TO FORM:

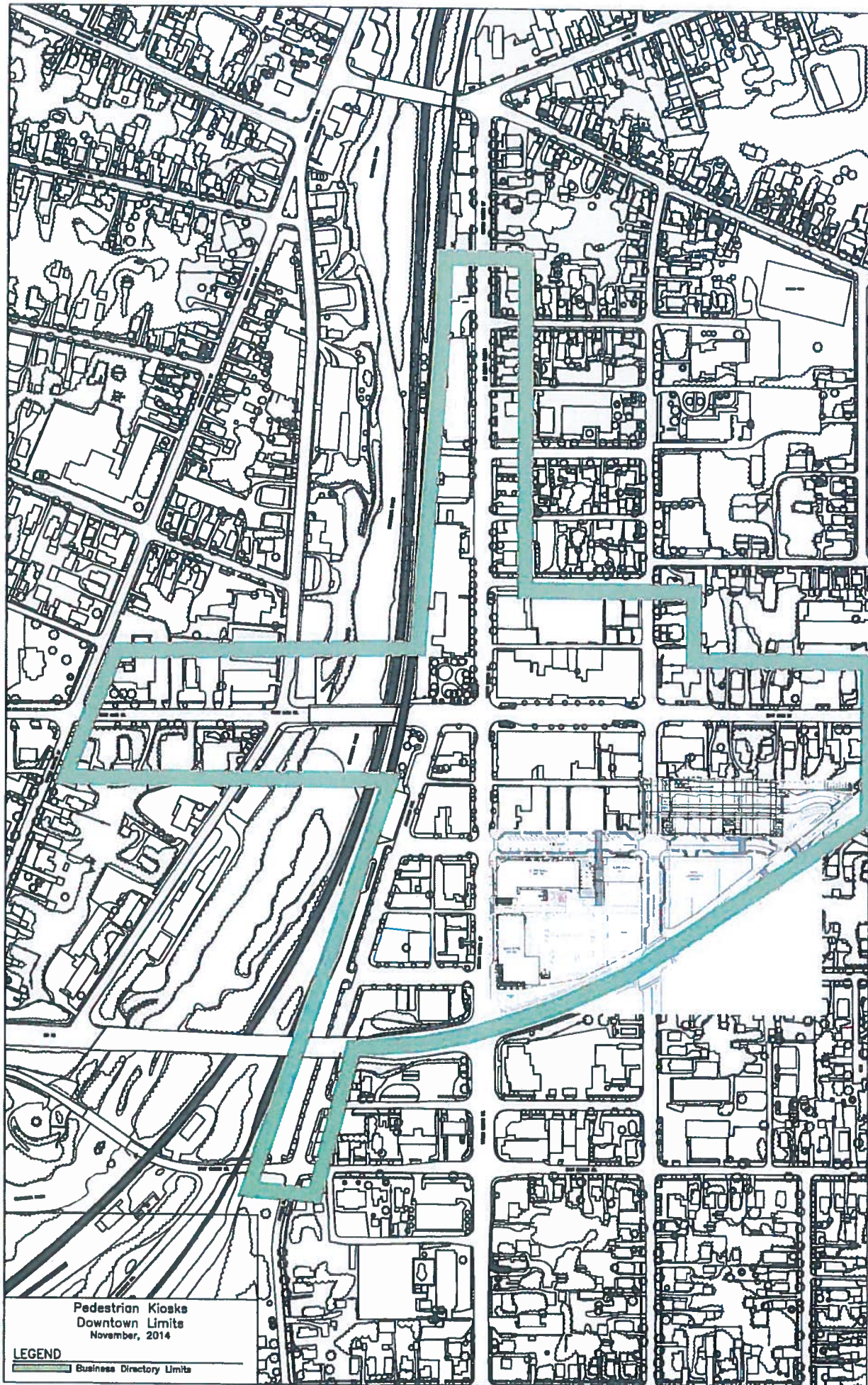
James R. Silver, Law Director
City of Kent

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



Pedestrian Kiosks
Downtown Limits
November, 2014

LEGEND
Business Directory Limits



DEPARTMENT OF PUBLIC HEALTH

325 SOUTH DEPEYSTER STREET, KENT, OHIO 44240 (330)678-8109 FAX (330)678-2082

To: Kent City Council

From: Jeff Neistadt, Health Commissioner

Date: November 18, 2014

RE: Solid Waste Ticketing Program

Problem Statement: There is an ongoing solid waste problem in Kent. The total number of solid waste violations and time spent by city staff has increased significantly over the last few years. The most common solid waste violations include:

1. Excessive trash litters tree lawns, porches, and front yards.
2. Discarded trash and furniture remain along the tree lawn for multiple days before removal.
3. Empty solid waste containers sit along the tree lawn for multiple days after pickup.
4. Improper storage containers are used to store solid waste.

The consequences of the current solid waste ordinance include:

1. Current ordinances permit violations to exist for 48 hours before any remedy must be performed.
2. These violations create a constant eye-sore and lead to health/safety concerns in certain situations.
3. Many local residents are tired of neighbors that do not comply with local trash ordinances and repeatedly call for an instant remedy to the situation but none currently exist.
4. The Health Department spends valuable time enforcing the local trash ordinance with limited opportunity for reimbursement.

Supporting Data: City Council approved additions to section 521.08 of the Codified Ordinances in 2012. The additions allowed the Health Department to fine properties that are in violation of section 521.08. However, those in violation are provided 48 hours to bring the property into compliance. Unfortunately, the data shows that trash violations have not been reduced, despite the threat of fines over the last two years. The table below demonstrates a discouraging trend.

Time Period	Number of Complaints
2011	141
2012	118
2013	266
2014	315 projected
July 28 - August 28, 2014 (Student move out/move in time period)	81

Our current system does not promote instant compliance with local trash ordinances. We are required to provide a 48-hour warning before any further enforcement. This allows properties to be in violation for a minimum of 48 hours or as long as 96 hours depending on the weekend without any remedy or a threat of a penalty. To compound the problem, many properties are in violation for several days before the Health Department is even made aware of the situation. The property then gets 48 hours to come into compliance.

There are three problems with this situation:

1. Our current system has not reduced the number of violations over the last two years.
2. Our department has spent an equivalent of an 18 hour per week employee just on solid waste violations.
3. The current fine system has done little to offset the costs to enforce the solid waste ordinances.

September 1, 2013 - September 1, 2014

Number of documented violations	Estimated number of man-hours spent	Money collected in fines
294	882	\$650

** Additional costs include costs associated with vehicle expenses (gasoline, maintenance, etc.), office supplies (paper, postage, etc.), and other administrative requirements.

Our current data shows that 92% of all documented trash violations involve rental properties. We believe that most owner-occupied properties take more pride in the appearance of their home. Complying with the local trash ordinance needs to be a priority for all tenants and landlords.

Proposal: The health department proposes a new instant-ticketing program resulting from violations of local trash ordinance 521.08. The instant-tickets would be comparable to a parking ticket issued by the Police Department. Any property in violation of 521.08 would be susceptible to an instant-ticket ranging from \$10-\$40, depending on the number of violations at the property. Each property in violation would then be given 24 hours to bring the property into compliance or risk a secondary fine based on our current system (\$50, \$150, \$250).

Instant-Ticket	Violation	Details
\$10	Loose litter	Excessive loose litter is scattered throughout the property.
\$10	Improper solid waste storage	Solid waste is not stored properly. Trash shall be stored in a watertight receptacle with a tight-fitting lid. Inadequate size and/or number of storage containers is a violation.
\$10	Solid waste along the curb too early	Solid waste and/or discarded furniture is along the curb outside of the permitted times. Solid waste is not permitted to be along the curb before 7pm the day before collection day.
\$10	Empty containers along the curb too long	Empty solid waste containers or recycle containers are along the curb past 7pm on collection day.

Goals of Program:

1. To reduce the total number of solid waste nuisances in the city. The opportunity to ticket for violations has reduced the total number of violations in areas where it has been instituted. Also, the threat of instant tickets often encourages instant compliance. Reduced trash violations will also decrease potential health/safety issues.
2. To reduce the amount of time the nuisance exists from 48 hours to 24 hours improving the aesthetics.
3. To off-set some of the costs associated with enforcing the local trash ordinance. We believe that properties that do not comply with the ordinance should assist in funding the enforcement program versus the average taxpayer.

There are several other communities that use a similar instant-ticketing program:

City	College	First Offense	Notes
Athens, OH	Ohio University	\$50	Currently \$20. Increases to \$50 in 2015. Included in utility bill.
Bowling Green, OH	Bowling Green	\$75	Fine doubles if not paid within 10 days. \$300 if sent to collections.
Cleveland, OH		\$100	
Parma, OH		\$150	Parma based its system off of Cleveland and Columbus.
Columbus, OH	Ohio State University	\$50	Tickets issued at inspector's discretion.
Fairbanks, AK		\$250	
Mansfield, CT		\$90	
Salem, MA		\$25 - \$50	Second offense \$50 - \$150. Third offense \$75 - \$300.
Bloomington, IN	Indiana University	\$50	Second offense \$100. Third offense \$150.
Syracuse, NY	Syracuse University	\$100	Each day the violation continues it is considered a separate violation.
Huntsville Town, UT		\$100	
Champaign, IL	University of Illinois	\$25 if paid in 7 days	\$50 if paid in more than 7 days. Third offense \$200.
Reading, PA		\$25	Second offense \$50. Third offense \$100.

**City of Kent
Income Tax Division**

October 31, 2014

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

Monthly Receipts

Total receipts for the month of October, 2014	\$1,138,675
Total receipts for the month of October, 2013	\$1,038,755
Total receipts for the month of October, 2012	\$1,076,141

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, 2014	\$10,742,382	86.63%
Total receipts January 1 through October 31, 2013	\$10,418,380	84.03%
Total receipts January 1 through October 31, 2012	\$9,840,328	81.57%

Year-to-date Receipts Through October 31, 2014 - 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>
2014	\$ 12,400,000	\$ 12,400,000	\$ 10,742,382	86.63%	13.37%

Comparisons of Total Annual Receipts for Previous Eight Years

<u>Year</u>	<u>Total Receipts</u>	<u>Percent Change From Prior Year</u>
2006	\$ 10,151,202	-0.36%
2007	\$ 10,540,992	3.84%
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%

Submitted by David A. Coffey, Director of Budget and Finance

2014 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended October 31, 2014

Month	Monthly Receipts			Comparisons	
	2012	2013	2014	Amount	Percent Change
January	\$ 1,085,253	\$ 897,977	\$ 935,222	\$ 37,245	4.15%
February	806,227	919,060	992,427	73,367	7.98%
March	860,826	988,906	1,027,737	38,831	3.93%
April	1,239,488	1,330,732	1,393,884	63,152	4.75%
May	972,050	1,021,364	1,029,906	8,542	0.84%
June	915,138	1,059,172	1,170,257	111,085	10.49%
July	961,433	967,424	1,073,397	105,973	10.95%
August	942,880	989,007	997,630	8,623	0.87%
September	980,892	1,205,984	983,247	(222,737)	-18.47%
October	1,076,141	1,038,755	1,138,675	99,920	9.62%
November	890,325	1,042,418			
December	1,332,645	937,014			
Totals	\$ 12,063,299	\$ 12,397,812	\$ 10,742,382		

Month	Year-to-Date Receipts			Comparisons	
	2012	2013	2014	Amount	Percent Change
January	\$ 1,085,253	\$ 897,977	\$ 935,222	\$ 37,245	4.15%
February	1,891,480	1,817,036	1,927,649	110,613	6.09%
March	2,752,306	2,805,942	2,955,386	149,444	5.33%
April	3,991,794	4,136,674	4,349,270	212,596	5.14%
May	4,963,844	5,158,038	5,379,176	221,138	4.29%
June	5,878,982	6,217,210	6,549,433	332,223	5.34%
July	6,840,415	7,184,634	7,622,830	438,196	6.10%
August	7,783,295	8,173,641	8,620,460	446,819	5.47%
September	8,764,187	9,379,625	9,603,707	224,082	2.39%
October	9,840,328	10,418,380	10,742,382	324,002	3.11%
November	10,730,653	11,460,798			
December	12,063,299	12,397,812			
Totals	\$ 12,063,299	\$ 12,397,812			

2014 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended October 31, 2014

Monthly Receipts				Comparisons	
Month	2012	2013	2014	Amount	Percent Change
January	\$ 403,606	\$ 383,688	\$ 397,519	\$ 13,832	3.60%
February	335,895	353,861	361,700	7,839	2.22%
March	360,114	384,674	404,469	19,795	5.15%
April	362,957	396,905	412,661	15,757	3.97%
May	360,026	379,202	396,992	17,790	4.69%
June	362,330	413,558	425,614	12,057	2.92%
July	379,316	359,357	374,686	15,329	4.27%
August	359,550	375,619	389,902	14,283	3.80%
September	328,283	321,941	332,001	10,060	3.12%
October	376,474	392,945	407,748	14,804	3.77%
November	384,179	399,939			
December	423,935	441,408			
Totals	\$ 4,436,666	\$ 4,603,095	\$ 3,903,294		

Year-to-Date Receipts				Comparisons	
Month	2012	2013	2014	Amount	Percent Change
January	\$ 403,606	\$ 383,688	\$ 397,519	\$ 13,832	3.60%
February	739,501	737,549	759,219	21,671	2.94%
March	1,099,615	1,122,223	1,163,689	41,466	3.69%
April	1,462,573	1,519,127	1,576,350	57,223	3.77%
May	1,822,598	1,898,329	1,973,342	75,013	3.95%
June	2,184,929	2,311,886	2,398,956	87,070	3.77%
July	2,564,245	2,671,244	2,773,643	102,399	3.83%
August	2,923,795	3,046,863	3,163,545	116,682	3.83%
September	3,252,078	3,368,804	3,495,546	126,742	3.76%
October	3,628,552	3,761,748	3,903,294	141,546	3.76%
November	4,012,731	4,161,688			
December	4,436,666	4,603,095			
Totals	\$ 4,436,666	\$ 4,603,095			

2014 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 Seven Years

Year	Total Receipts	Percent Change
2006	\$ 3,542,080	2.59%
2007	\$ 3,707,931	4.68%
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 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 October 31, 2014

Monthly Receipts

Month	2012	2013	2014
January	N/A	N/A	\$ 116,890
February	N/A	N/A	124,039
March	N/A	N/A	128,453
April	N/A	N/A	174,216
May	N/A	N/A	128,723
June	N/A	N/A	146,266
July	N/A	N/A	134,159
August	N/A	N/A	124,690
September	N/A	N/A	122,892
October	N/A	N/A	142,318
November			
December			
Totals	\$ -	\$ -	\$ 1,342,645

Year-to-Date Receipts

Month	2012	2013	2014
January	N/A	N/A	\$ 116,890
February	N/A	N/A	240,929
March	N/A	N/A	369,382
April	N/A	N/A	543,598
May	N/A	N/A	672,321
June	N/A	N/A	818,586
July	N/A	N/A	952,745
August	N/A	N/A	1,077,435
September	N/A	N/A	1,200,327
October	N/A	N/A	1,342,645
November			
December			
Totals	\$ -	\$ -	

2014 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended October 31, 2014

Monthly Receipts				Comparisons	
Month	2012	2013	2014	Amount	Percent Change
January	\$ 1,085,253	\$ 897,977	\$ 1,052,112	\$ 154,135	17.16%
February	806,227	919,060	1,116,466	197,407	21.48%
March	860,826	988,906	1,156,190	167,285	16.92%
April	1,239,488	1,330,732	1,568,100	237,368	17.84%
May	972,050	1,021,364	1,158,629	137,265	13.44%
June	915,138	1,059,172	1,316,523	257,350	24.30%
July	961,433	967,424	1,207,556	240,133	24.82%
August	942,880	989,007	1,122,320	133,313	13.48%
September	980,892	1,205,984	1,106,139	(99,845)	-8.28%
October	1,076,141	1,038,755	1,280,993	242,239	23.32%
November	890,325	1,042,418			
December	1,332,645	937,014			
Totals	\$ 12,063,299	\$ 12,397,812	\$ 12,085,028		

Year-to-Date Receipts				Comparisons	
Month	2012	2013	2014	Amount	Percent Change
January	\$ 1,085,253	\$ 897,977	\$ 1,052,112	\$ 154,135	17.16%
February	1,891,480	1,817,036	2,168,578	351,542	19.35%
March	2,752,306	2,805,942	3,324,768	518,826	18.49%
April	3,991,794	4,136,674	4,892,868	756,194	18.28%
May	4,963,844	5,158,038	6,051,497	893,459	17.32%
June	5,878,982	6,217,210	7,368,020	1,150,810	18.51%
July	6,840,415	7,184,634	8,575,576	1,390,942	19.36%
August	7,783,295	8,173,641	9,697,896	1,524,255	18.65%
September	8,764,187	9,379,625	10,804,035	1,424,410	15.19%
October	9,840,328	10,418,380	12,085,028	1,666,649	16.00%
November	10,730,653	11,460,798			
December	12,063,299	12,397,812			
Totals	\$ 12,063,299	\$ 12,397,812			