



General Government

FUNDING BY PROGRAM AREA

**2010
RECOMMEND**

GENERAL GOVERNMENT

General Government

City Council	\$177,141
Mayor	9,716
Community Support	55,000
City Manager	293,210
Human Resources	67,544
Civil Service Commission	107,230
Law	422,741
Financial Administration	513,972
Income Tax Administration	411,253
Service Administration	1,007,249
Engineering	277,180
Facilities Expansion	48,750
Miscellaneous and Sundry	303,300

SUBTOTAL	3,694,286
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Basic Utility Services

Human Resources Support	50,562
Financial Admin. Support	454,129
Service Admin. Support	580,324
Engineering Admin. Support	482,762

SUBTOTAL	1,567,777
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TOTAL	\$5,262,063
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Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Resource Summary	2008	2009	2010
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 145,663	\$ 157,371	\$ 158,941
Operation and Maintenance	21,029	19,100	18,200
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 166,692</u>	<u>\$ 176,471</u>	<u>\$ 177,141</u>
Total Positions	10	10	10
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Funding by Source			
General	\$ <u>166,692</u>	\$ <u>176,471</u>	\$ <u>177,141</u>
Total	<u>\$ 166,692</u>	<u>\$ 176,471</u>	<u>\$ 177,141</u>

Program Description:

The City Council serves as the legislative and policy-making body for the City of Kent. Proposed policies are considered by one of five standing committees and are officially adopted by the Council. The Clerk of Council is responsible for maintaining an official record of the Council's activities and all formal actions, as well as minutes of all meetings.

Program Comments:

The 2010 recommended operation and maintenance budget reflects a decrease of 4.71% or \$900 as compared to the 2009 budget. In an effort to cut spending while maintaining the quality of service delivery, this division was able to eliminate some nonessential expenses to reduce their budget.

Department:
General Government

Division: Fund:
City Council General

Account No:
570-08

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 113,752	\$ 124,618	\$ 125,837
14 Retirement (PERS)	15,995	17,516	17,998
15 Medicare	1,643	1,814	1,864
16 Health Insurance	12,408	11,000	11,050
18 Overtime	289	500	514
19 Unemployment & Workers' Comp	1,576	1,923	1,678
Total Personnel Services	\$ 145,663	\$ 157,371	\$ 158,941
21 Travel & Transportation	\$ 2,826	\$ 500	\$ 500
32 Communications/Postage	3,409	4,000	4,000
33 Rents and Leases	0	0	0
34 Professional Services	5,540	2,000	2,000
35 Maintenance of Equipment & Facility	1,350	2,500	2,500
36 Insurance & Bonding	823	1,000	100
37 Printing, Photocopy, Advertising	2,448	3,000	3,000
39 Misc. Contractual Service	3,434	3,600	3,600
41 Office Supplies	928	1,200	1,200
42 Operating Materials	171	1,200	1,200
44 Small Tools/Minor Equipment	100	100	100
Total Operation & Maintenance	\$ 21,029	\$ 19,100	\$ 18,200
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 166,692	\$ 176,471	\$ 177,141

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 7,712	\$ 7,721	\$ 7,716
Operation and Maintenance	1,808	2,000	2,000
Capital Outlay	0	0	0
Total	<u>\$ 9,520</u>	<u>\$ 9,721</u>	<u>\$ 9,716</u>
Total Positions	1	1	1
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Funding by Source			
General	\$ <u>9,520</u>	\$ <u>9,721</u>	\$ <u>9,716</u>
Total	<u>\$ 9,520</u>	<u>\$ 9,721</u>	<u>\$ 9,716</u>

Program Description:

This budget division is used to account for the expenditures relating to the office of the Mayor. The Mayor is elected by the voters and serves in a ceremonial capacity. This position also serves as President of Council and convenes all regular and special meetings of Kent's governing board.

Program Comments:

The 2010 recommended operation and maintenance budget reflects no changes as compared to the 2009 budget.

Department:
General Government

Division: Fund:
Mayor General

Account No:
570-01

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
14 Retirement (PERS)	923	924	924
15 Medicare	96	96	96
16 Health Insurance	0	0	0
18 Overtime	0	0	0
19 Unemployment & Workers' Comp	93	101	96
Total Personnel Services	\$ 7,712	\$ 7,721	\$ 7,716
32 Communications/Postage	\$ 1,449	\$ 1,000	\$ 1,000
33 Rents and Leases	0	0	0
34 Professional Services	0	0	0
37 Printing, Photocopy, Advertising	0	200	200
39 Misc. Contractual Service	40	100	100
41 Office Supplies	150	200	200
42 Operating Materials	169	500	500
44 Small Tools/Minor Equipment	0	0	0
Total Operation & Maintenance	\$ 1,808	\$ 2,000	\$ 2,000
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 9,520	\$ 9,721	\$ 9,716

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	46,894	55,000	55,000
Capital Outlay	0	0	0
Total	<u>\$ 46,894</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Total Positions	0	0	0
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Funding by Source			
General	\$ <u>46,894</u>	\$ <u>55,000</u>	\$ <u>55,000</u>
Total	<u>\$ 46,894</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>

Program Description:

This cost center has been created to account for activities that benefit the community in general. Included in this cost center is the downtown litter pickup contract, funds for a downtown festival and funds for unexpected requests that come before Council.

Program Comments:

The 2010 recommended operation and maintenance budget of \$55,000 reflects no changes as compared to the 2009 budget. This account consists of the following: \$29,000 for the downtown litter pickup program with Kevin Coleman; \$10,000 for community wide economic development promotional grants; \$5,500 for a downtown festival; \$4,500 for trash hauling of the downtown litter receptacles; \$1,000 for the required sharing of bed tax with the Convention and Visitor's Bureau; \$3,000 to support and maintain the City's website; and \$2,000 for miscellaneous, unexpected requests that come before Council.

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Line Description	2008 Actual	2009 Budget	2010 Recommend
28 Vehicle Fuel	\$ 1,136	\$ 1,000	\$ 1,000
39 Misc. Contractual Service	43,840	51,000	51,000
42 Operating Materials	1,179	2,000	2,000
78 Bed Tax Shared	739	1,000	1,000
<u>Total Operation & Maintenance</u>	<u>\$ 46,894</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<u>Total</u>	<u>\$ 46,894</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Resource Summary	2008	2009	2010
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 210,116	\$ 233,782	\$ 238,310
Operation and Maintenance	64,615	54,900	54,900
Capital Outlay	17,625	0	0
Total	<u>\$ 292,356</u>	<u>\$ 288,682</u>	<u>\$ 293,210</u>
Total Positions	2	2	2
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Funding by Source			
General	\$ <u>292,356</u>	\$ <u>288,682</u>	\$ <u>293,210</u>
Total	<u>\$ 292,356</u>	<u>\$ 288,682</u>	<u>\$ 293,210</u>

Program Description:

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

Program Comments:

The 2010 recommended operation and maintenance budget reflects no changes as compared to the 2009 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 168,472	\$ 179,915	\$ 184,863
14 Retirement (PERS)	20,628	25,257	25,952
15 Medicare	2,454	2,616	2,688
16 Health Insurance	16,841	22,720	22,100
18 Overtime	0	500	514
19 Unemployment & Workers' Comp	1,721	2,774	2,193
Total Personnel Services	\$ 210,116	\$ 233,782	\$ 238,310
21 Travel & Transportation	\$ 1,807	\$ 3,900	\$ 3,900
25 Auto Allowance	3,600	3,600	3,600
32 Communications/Postage	6,693	5,000	5,000
34 Professional Services	5,052	10,000	10,000
35 Maintenance of Equipment & Facility	0	500	500
36 Insurance & Bonding	823	1,000	1,000
37 Printing, Photocopy, Advertising	2,696	2,200	2,200
39 Misc. Contractual Service	39,211	22,000	22,000
41 Office Supplies	3,811	4,000	4,000
42 Operating Materials	647	1,200	1,200
44 Small Tools/Minor Equipment	275	1,500	1,500
Total Operation & Maintenance	\$ 64,615	\$ 54,900	\$ 54,900
63 Equipment Items > \$2,500	\$ 17,625	\$ 0	\$ 0
Total Capital Outlay	\$ 17,625	\$ 0	\$ 0
Total	\$ 292,356	\$ 288,682	\$ 293,210

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 76,582	\$ 98,888	\$ 101,088
Operation and Maintenance	21,452	17,750	17,018
Capital Outlay	0	0	0
Total	<u>\$ 98,034</u>	<u>\$ 116,638</u>	<u>\$ 118,106</u>
Total Positions	1	1	1

Funding by Source			
General	\$ 59,742	\$ 67,192	\$ 67,544
Water	19,146	24,723	25,281
Sewer	19,146	24,723	25,281
Total	<u>\$ 98,034</u>	<u>\$ 116,638</u>	<u>\$ 118,106</u>

Program Description:

This division facilitates the tracking of expenditures related to the Human Resources Manager and the specific programs and services provided through this office. This division accounts for the administration of the employee health care plan, the Employee Assistance Program (EAP), the drug and alcohol testing program (DOT), pre-employment hiring activities, serves as the administration's liaison to the Civil Service Commission, and monitors compliance with equal employment opportunity policies, the family medical leave requirements, sexual harassment regulation, accommodating disabled workers under the Americans with Disabilities Act (ADA), the Fair Labor Standards Act (FLSA), workplace safety standards under OSHA, annual filing of the EEOC report, and Public Records law as it pertains to personnel files. Additionally, there is continuously evolving state and federal case law being promulgated which constantly changes labor and employment requirements affecting public sector employers. The Human Resources Manager also coordinates employment related disputes, including all grievances and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters. This position receives half of its funding allocation from the general fund while the other half is evenly divided among the water and sewer funds.

Program Comments:

The 2010 recommended operation and maintenance budget reflects a decrease of 4.23% or \$752 as compared to the 2009 budget. In an effort to cut spending while maintaining the quality of service delivery, this division was able to eliminate some nonessential expenses to reduce their budget.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 61,236	\$ 75,123	\$ 77,190
14 Retirement (PERS)	8,534	10,519	10,810
15 Medicare	873	1,091	1,122
16 Health Insurance	5,418	11,000	11,050
19 Unemployment & Workers' Comp	521	1,155	916
Total Personnel Services	\$ 76,582	\$ 98,888	\$ 101,088
21 Travel & Transportation	\$ 2,422	\$ 1,300	\$ 1,313
32 Communications/Postage	106	150	152
34 Professional Services	15,121	11,200	11,312
36 Insurance & Bonding	823	1,000	100
37 Printing, Photocopy, Advertising	175	500	505
39 Misc. Contractual Service	1,292	2,500	2,525
41 Office Supplies	272	200	202
42 Operating Materials	198	400	404
44 Small Tools/Minor Equipment	1,043	500	505
Total Operation & Maintenance	\$ 21,452	\$ 17,750	\$ 17,018
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 98,034	\$ 116,638	\$ 118,106



Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	General	Water	Sewer	2010 Total
11 Employee - Regular Salaries	\$ 38,594	\$ 19,298	\$ 19,298	\$ 77,190
14 Retirement (PERS)	5,404	2,703	2,703	10,810
15 Medicare	560	281	281	1,122
16 Health Insurance	5,510	2,770	2,770	11,050
19 Unemployment & Workers' Comp	458	229	229	916
Total Personnel Services	\$ 50,526	\$ 25,281	\$ 25,281	\$ 101,088
21 Travel & Transportation	\$ 1,313	\$ 0	\$ 0	\$ 1,313
32 Communications/Postage	152	0	0	152
34 Professional Services	11,312	0	0	11,312
36 Insurance & Bonding	100	0	0	100
37 Printing, Photocopy, Advertising	505	0	0	505
39 Misc. Contractual Service	2,525	0	0	2,525
41 Office Supplies	202	0	0	202
42 Operating Materials	404	0	0	404
44 Small Tools/Minor Equipment	505	0	0	505
Total Operation & Maintenance	\$ 17,018	\$ 0	\$ 0	\$ 17,018
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 67,544	\$ 25,281	\$ 25,281	\$ 118,106

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
570-15

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 63,660	\$ 74,790	\$ 76,530
Operation and Maintenance	27,819	24,100	30,700
Capital Outlay	0	0	0
Total	<u>\$ 91,479</u>	<u>\$ 98,890</u>	<u>\$ 107,230</u>
Total Positions	4	4	4

Funding by Source General	\$ 91,479	\$ 98,890	\$ 107,230
Total	<u>\$ 91,479</u>	<u>\$ 98,890</u>	<u>\$ 107,230</u>

Program Description:

The Civil Service Commission prescribes, amends and enforces rules for the classification of positions in the civil service of the City government and the Kent City School District. These rules include matters such as examinations, resignations, appointments, promotions, removals, transfers, layoffs, suspensions, reductions and reinstatements. The Civil Service Commission exercises all other powers and performs all other duties as prescribed by Chapter 124.40 of the Ohio Revised Code.

Program Comments:

The 2010 recommended operation and maintenance budget reflects an increase of 27.4% or \$6,600 as compared to the 2009 budget. Based on the amount of Civil Service exams given in 2009 and the anticipated increase of exams in 2010, additional funds in this division's budget were necessary.

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
570-15

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 49,884	\$ 53,711	\$ 55,189
14 Retirement (PERS)	7,131	7,730	7,943
16 Health Insurance	4,752	11,000	11,050
18 Overtime	1,240	1,500	1,542
19 Unemployment & Workers' Comp	653	849	806
Total Personnel Services	\$ 63,660	\$ 74,790	\$ 76,530
21 Travel & Transportation	\$ 363	\$ 500	\$ 500
32 Communications/Postage	1,907	2,000	2,000
33 Rents and Leases	100	500	500
34 Professional Services	17,823	12,500	20,000
35 Maintenance of Equipment & Facility	484	500	500
36 Insurance & Bonding	823	1,000	100
37 Printing, Photocopy, Advertising	4,620	4,000	4,000
39 Misc. Contractual Service	0	200	200
41 Office Supplies	1,014	1,300	1,300
42 Operating Materials	685	1,500	1,500
44 Small Tools/Minor Equipment	0	100	100
Total Operation & Maintenance	\$ 27,819	\$ 24,100	\$ 30,700
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 91,479	\$ 98,890	\$ 107,230

Department: General Government Division: Law Fund: General Account No: 570-05

Resource Summary	2008	2009	2010
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 253,715	\$ 301,117	\$ 307,941
Operation and Maintenance	64,600	116,700	114,800
Capital Outlay	0	0	0
Total	\$ 318,315	\$ 417,817	\$ 422,741
Total Positions	4	4	4
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Funding by Source			
General	\$ 318,315	\$ 417,817	\$ 422,741
Total	\$ 318,315	\$ 417,817	\$ 422,741

Program Description:

The Law Department serves as the City's primary legal counsel for matters pending before City Council, all boards and commissions and all administrative matters with the various departments in the City, including the Parks and Recreation and Health Departments.

The Law Department prosecutes all misdemeanor cases filed pursuant to the ordinances of the City of Kent and assists the Kent Police Department in other cases where such assistance is deemed necessary.

The Law Department is ultimately responsible for enforcing all actions brought under the City's health, building, zoning and other regulatory codes, and facilitates the collection of water, sewer, ambulance and other general credit matters. The department also is ultimately responsible for defending the City in all actions brought against the City.

Program Comments:

The 2010 recommended operation and maintenance budget reflects a decrease of 1.63% or \$1,900 as compared to the 2009 budget. The amount required in the professional service line is dependent upon the level of specialized litigation required and may increase or decrease as the need for outside counsel fluctuates.

Department:
General Government

Division: Fund:
Law General

Account No:
570-05

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 196,795	\$ 228,185	\$ 234,461
14 Retirement (PERS)	26,581	32,086	32,969
15 Medicare	2,833	3,323	3,415
16 Health Insurance	24,865	33,000	33,150
18 Overtime	0	1,000	1,028
19 Unemployment & Workers' Comp	2,641	3,523	2,918
<u>Total Personnel Services</u>	<u>\$ 253,715</u>	<u>\$ 301,117</u>	<u>\$ 307,941</u>
21 Travel & Transportation	\$ 824	\$ 1,200	\$ 1,200
32 Communications/Postage	3,063	2,500	2,500
34 Professional Services	50,560	100,000	100,700
35 Maintenance of Equipment & Facility	0	600	0
36 Insurance & Bonding	1,647	2,000	100
37 Printing, Photocopy, Advertising	216	500	500
39 Misc. Contractual Service	4,527	800	4,200
41 Office Supplies	1,243	1,100	1,100
42 Operating Materials	1,421	7,000	3,500
44 Small Tools/Minor Equipment	1,099	1,000	1,000
<u>Total Operation & Maintenance</u>	<u>\$ 64,600</u>	<u>\$ 116,700</u>	<u>\$ 114,800</u>
62 Buildings	\$ 0	\$ 0	\$ 0
63 Equipment Items > \$2,500	0	0	0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 318,315</u>	<u>\$ 417,817</u>	<u>\$ 422,741</u>

Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

Resource Summary	2008	2009	2010
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 503,529	\$ 681,372	\$ 695,726
Operation and Maintenance	209,663	221,300	222,375
Capital Outlay	1,060	0	50,000
Total	<u>\$ 714,252</u>	<u>\$ 902,672</u>	<u>\$ 968,101</u>
Total Positions	9	9	9

Funding by Source	2008	2009	2010
General	\$ 243,145	\$ 288,143	\$ 290,045
Income Tax	125,925	170,343	173,927
Water	147,232	187,443	190,827
Sewer	143,419	184,843	188,227
Utility Billing	54,531	71,900	75,075
Capital Projects			50,000
Total	<u>\$ 714,252</u>	<u>\$ 902,672</u>	<u>\$ 968,101</u>

Program Description:

Financial administration provides various customer services to Kent citizens in addition to operational support services in accounting, budget, data processing, debt management, utility billing, risk management and treasury management functions. This division is responsible for the timely processing of payroll, purchase orders, accounts payable, and utility account records, work orders and invoices. It maintains the records for approximately 6,700 city water, sewer and recycling accounts and storm water. Employees are responsible for collecting all City revenues, updating appropriate data bases, and depositing funds on a timely basis. The Budget and Finance Department prepares a wide range of financial reports throughout the fiscal year, many of which are required by law and have established deadlines for compliance.

Program Comments:

The 2010 recommended operation and maintenance budget reflects an increase of 0.486% or \$1,075 as compared to the 2009 budget. The major budgeted item objectives for FY2010 include completion of a project to migrate the utility billing software system to an enhanced version/platform, implementation of internet access for customer utility bill viewing, and development of a comprehensive plan to update and enhance the City's financial software/hardware solution.

The \$50,000 Capital item is intended to enable development of a plan for the replacement or upgrade of the City's financial system as well as to provide a significant portion of the acquisition of a best fit solution. Currently, both the Utility Billing System and the Financial System operate on software and hardware that evidence all of the risks and operating inefficiencies commonly associated with the many years of service provided to date. Because both systems are mission critical for the City of Kent, it is imperative that changes be accomplished as quickly as possible. In addition to the reduction of significant risk factors, implementation of a more current systems solution is expected to yield numerous operational efficiencies including the ability to provide broader authorized user access and more timely systems information.

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
570-03

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 370,857	\$ 495,092	\$ 508,708
14 Retirement (PERS)	51,388	70,052	71,980
15 Medicare	3,288	4,244	4,364
16 Health Insurance	70,676	99,000	99,450
18 Overtime	2,951	5,292	5,440
19 Unemployment & Workers' Comp	4,369	7,692	5,784
Total Personnel Services	\$ 503,529	\$ 681,372	\$ 695,726
21 Travel & Transportation	\$ 1,958	\$ 4,700	\$ 4,500
25 Auto Allowance	3,600	3,600	3,600
32 Communications/Postage	46,690	42,400	43,500
33 Rents & Leases	8,042	9,100	9,475
34 Professional Services	7,724	13,000	12,250
35 Maintenance of Equipment & Facility	2,590	6,500	6,500
36 Insurance & Bonding	4,977	5,600	3,600
37 Printing, Photocopy, Advertising	7,838	11,300	14,000
39 Misc. Contractual Service	109,408	104,000	104,000
41 Office Supplies	3,360	4,000	4,000
42 Operating Materials	5,651	4,000	5,050
44 Small Tools/Minor Equipment	3,639	8,000	6,900
52 Liability	4,186	5,000	5,000
79 Over/Under	0	100	0
Total Operation & Maintenance	\$ 209,663	\$ 221,300	\$ 222,375
63 Equipment Items > \$2,500	\$ 1,060	\$ 0	\$ 0
Finance System Upgrade			50,000
Total Capital Outlay	\$ 1,060	\$ 0	\$ 50,000
Total	\$ 714,252	\$ 902,672	\$ 968,101

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
570-03

Page 1
Subtotal

Line Description	General	Inc.Tax	Water	Subtotal
11 Employee - Regular Salaries	\$ 127,177	\$ 127,177	\$ 127,177	\$ 381,531
14 Retirement (PERS)	17,995	17,995	17,995	53,985
15 Medicare	1,091	1,091	1,091	3,273
16 Health Insurance	24,861	24,863	24,863	74,587
18 Overtime	1,360	1,360	1,360	4,080
19 Unemployment & Workers' Comp	1,461	1,441	1,441	4,343
Total Personnel Services	\$ 173,945	\$ 173,927	\$ 173,927	\$ 521,799
21 Travel & Transportation	\$ 4,200	\$ 0	\$ 0	\$ 4,200
25 Auto Allowance	3,600	0	0	3,600
32 Communications/Postage	8,000	0	3,000	11,000
33 Rents & Leases	1,500	0	7,600	9,100
34 Professional Services	10,000	0	0	10,000
35 Maintenance of Equipment & Facility	4,000	0	0	4,000
36 Insurance & Bonding	3,000	0	300	3,300
37 Printing, Photocopy, Advertising	8,000	0	0	8,000
39 Misc. Contractual Service	63,000	0	6,000	69,000
41 Office Supplies	2,000	0	0	2,000
42 Operating Materials	2,800	0	0	2,800
44 Small Tools/Minor Equipment	6,000	0	0	6,000
52 Liability	0	0	0	0
79 Over/Under	0	0	0	0
Total Operation & Maintenance	\$ 116,100	\$ 0	\$ 16,900	\$ 133,000
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 290,045	\$ 173,927	\$ 190,827	\$ 654,799

Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

Line Description	Capital Projects	Sewer	Utility Billing	2010 Total
11 Employee - Regular Salaries	\$ 0	\$ 127,177	\$ 0	\$ 508,708
14 Retirement (PERS)	0	17,995	0	71,980
15 Medicare	0	1,091	0	4,364
16 Health Insurance	0	24,863	0	99,450
18 Overtime	0	1,360	0	5,440
19 Unemployment & Workers' Comp	0	1,441	0	5,784
Total Personnel Services	\$ 0	\$ 173,927	\$ 0	\$ 695,726
21 Travel & Transportation	\$ 0	\$ 0	\$ 300	\$ 4,500
25 Auto Allowance	0	0	0	3,600
32 Communications/Postage	0	3,000	29,500	43,500
33 Rents & Leases	0	0	375	9,475
34 Professional Services	0	0	2,250	12,250
35 Maintenance of Equipment & Facility	0	0	2,500	6,500
36 Insurance & Bonding	0	300	0	3,600
37 Printing, Photocopy, Advertising	0	0	6,000	14,000
39 Misc. Contractual Service	0	6,000	29,000	104,000
41 Office Supplies	0	0	2,000	4,000
42 Operating Materials	0	0	2,250	5,050
44 Small Tools/Minor Equipment	0	0	900	6,900
52 Liability	0	5,000	0	5,000
79 Over/Under	0	0	0	0
Total Operation & Maintenance	\$ 0	\$ 14,300	\$ 75,075	\$ 222,375
63 Equipment Items > \$500	\$ 0	\$ 0	\$ 0	\$ 0
Finance System Replacement/Upgrade	50,000			50,000
Total Capital Outlay	\$ 50,000	\$ 0	\$ 0	\$ 50,000
Total	\$ 50,000	\$ 188,227	\$ 75,075	\$ 968,101

Department: General Government Division: Income Tax Admin. Fund: Income Tax Account No: 570-25

Resource Summary	2008	2009	2010
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 117,766	\$ 65,095	\$ 66,503
Operation and Maintenance	231,716	448,100	344,750
Capital Outlay	0	0	0
Total	\$ 349,482	\$ 513,195	\$ 411,253
Total Positions	3	3	1
<hr/>			
Funding by Source			
Income Tax	\$ 349,482	\$ 513,195	\$ 411,253
Total	\$ 349,482	\$ 513,195	\$ 411,253

Program Description:

This division is responsible for the administration and collection of the City of Kent’s municipal income tax. The division provides citizens with walk-in and telephone tax related customer services on an as needed basis. It also performs a variety of liaison services between the City’s Income Tax contractor, the Regional Income Tax Agency (RITA), and taxpayers. Additionally, the division provides all of the City’s internal liaison/support needs involving municipal income taxes including activities such as gathering, monitoring, and coordinating the update of pertinent information regarding sources of income from residents and employers. This division also enforces compliance with ordinances regarding payment of taxes. Approximately 15,000 separate accounts are now maintained on RITA’s income tax computer system and are accessed directly by designated personnel within the Budget and Finance Department in the performance of this division’s role.

Program Comments:

While the year 2010 will be the second year of the City’s contract with the Regional Income Tax Agency (RITA), the amounts budgeted for operating expenditures reflect the first full year of related expenses associated with this change. The 2010 recommended operation and maintenance budget reflects a decrease of 23.1% or \$103,350 as compared to the 2009 budget, however this decrease includes an accounting change wherein refunds will be accounted for differently beginning with this fiscal year. Since RITA remits all income tax settlements to the City of Kent net of refunds, these adjustments to income tax revenue will no longer be entered separately as an expense item.

Department:
General Government

Division:
Income Tax Admins

Fund:
Income Tax

Account No:
570-25

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 84,280	\$ 45,257	\$ 46,502
14 Retirement (PERS)	12,083	6,538	6,718
15 Medicare	1,233	677	696
16 Health Insurance	17,209	11,000	11,050
18 Overtime	1,848	905	930
19 Unemployment & Workers' Comp	1,113	718	607
Total Personnel Services	\$ 117,766	\$ 65,095	\$ 66,503
21 Travel & Transportation	\$ 374	\$ 200	\$ 200
32 Communications/Postage	13,778	400	2,850
33 Rents & Leases	372	0	0
34 Professional Services	37,909	1,000	9,500
35 Maintenance of Equipment & Facility	1,517	400	400
36 Insurance & Bonding	823	0	100
37 Printing, Photocopy, Advertising	6,131	200	500
39 Misc. Contractual Service	4,194	290,000	325,000
41 Office Supplies	1,404	200	750
42 Operating Materials	797	200	200
44 Small Tools/Minor Equipment	378	500	250
71 Refunds	158,939	150,000	0
72 Reimbursements	5,000	5,000	5,000 *
79 Over / Under	100	0	0
Total Operation & Maintenance	\$ 231,716	\$ 448,100	\$ 344,750
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 349,482	\$ 513,195	\$ 411,253

* Field Local School- Land O Lakes

Department: General Government Division: Service Administration Fund: General et al Account No: 570-06

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 243,463	\$ 250,856	\$ 334,914
Operation and Maintenance	452,406	434,300	513,600
Capital Outlay	13,650	10,000	739,059
Total	\$ 709,519	\$ 695,156	\$ 1,587,573
Total Positions	3	3	4

Funding by Source	2008 Actual	2009 Budget	2010 Recommend
General	\$ 527,030	\$ 507,014	\$ 571,104
Water	60,885	62,714	111,442
Sewer	60,885	62,714	327,500
Solid Waste	60,719	62,714	71,023
Storm			70,359
Capital Project			436,145
Total	\$ 709,519	\$ 695,156	\$ 1,587,573

Program Description:

Service Administration is responsible for oversight and direction of the Engineering, Central Maintenance, Utilities Production (Water Treatment Plant and Water Reclamation Facility), Storm Water Utility and Solid Waste Divisions. In addition, it is responsible for maintaining the City's buildings, open-land areas and street lighting.

Program Comments:

The 2010 operation and maintenance budget reflects an increase of 18.3% or \$79,300 as compared to the 2009 budget. The increase is primarily attributable to two programming areas; \$30,000 in utilities and \$50,000 in sidewalk snow removal, with minimal offsets in other expense categories. The Service Administration utilities line includes funds for all City facilities except Safety and Parks & Recreation. The requested increase is in anticipation of the volatile energy market, however, the recently approved Energy Management Project will undoubtedly decrease this original estimated expense once fully implemented sometime in 2010.

The 2010 recommended capital includes the items that were presented in the five year capital plan. The Service Department Alarm Phase II is funded at \$15,000 (plus an additional \$10,000 from sanitary funds) and \$6,000 is provided for decorative street light poles.

Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
570-06

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 179,579	\$ 183,784	\$ 241,525
14 Retirement (PERS)	25,011	25,952	34,925
15 Medicare	2,679	2,000	3,615
16 Health Insurance	30,165	33,000	44,198
18 Overtime	3,467	3,244	7,945
19 Unemployment & Workers' Comp	2,562	2,876	2,706
Total Personnel Services	\$ 243,463	\$ 250,856	\$ 334,914
21 Travel & Transportation	\$ 1,149	\$ 2,400	\$ 2,400
25 Auto Allowance	3,600	3,600	3,600
31 Utilities	318,073	290,000	320,000
32 Communications/Postage	4,295	4,500	4,600
33 Rents & Leases	57	500	500
34 Professional Services	5,133	4,800	4,800
35 Maintenance of Equipment & Facility	13,805	19,400	19,600
36 Insurance & Bonding	5,638	7,000	6,000
37 Printing, Photocopy, Advertising	1,890	2,000	2,000
39 Misc. Contractual Service	79,088	87,000	137,000
41 Office Supplies	3,417	3,500	3,500
42 Operating Materials	13,946	7,600	7,600
44 Small Tools/Minor Equipment	2,315	2,000	2,000
Total Operation & Maintenance	\$ 452,406	\$ 434,300	\$ 513,600
61 Lands	\$ 0	\$ 0	\$ 0
62 Buildings	12,900	0	33,000
63 Equipment Items > \$2,500	447	10,000	37,059
64 Street Lighting	303	0	6,000
68 Contract	0	0	663,000
Total Capital Outlay	\$ 13,650	\$ 10,000	\$ 739,059
Total	\$ 709,519	\$ 695,156	\$ 1,587,573

Department: General Government Division: Service Administration Fund: General et al Account No: 570-06

Line Description	General	Water	Sewer	Solid Waste	2010 Subtotal
11 Employee - Regular Salaries	\$ 37,705	\$ 50,955	\$ 50,955	\$ 50,955	\$ 190,570
14 Retirement (PERS)	5,353	7,393	7,393	7,393	27,532
15 Medicare	555	765	765	765	2,850
16 Health Insurance	6,630	9,392	9,392	9,392	34,806
18 Overtime	529	1,854	1,854	1,854	6,091
19 Unemployment & Workers' Comp	732	655	655	664	2,706
Total Personnel Services	\$ 51,504	\$ 71,014	\$ 71,014	71,023	\$ 264,555
21 Travel & Transportation	\$ 2,400	\$ 0	\$ 0	\$ 0	\$ 2,400
25 Auto Allowance	3,600	0	0	0	3,600
31 Utilities	320,000	0	0	0	320,000
32 Communications/Postage	4,600	0	0	0	4,600
33 Rents & Leases	500	0	0	0	500
34 Professional Services	4,800	0	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	0	19,600
36 Insurance & Bonding	6,000	0	0	0	6,000
37 Printing, Photocopy, Advertising	2,000	0	0	0	2,000
39 Misc. Contractual Service	137,000	0	0	0	137,000
41 Office Supplies	3,500	0	0	0	3,500
42 Operating Materials	7,600	0	0	0	7,600
44 Small Tools/Minor Equipment	2,000	0	0	0	2,000
Total Operation & Maintenance	\$ 513,600	\$ 0	\$ 0	0	\$ 513,600
61 Lands	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
62 Buildings					
Civil Service/Mayor Office Upgrade	0	0	0	0	0
Service Admin Roof Repair	0	0	0	0	0
63 Equipment Items > \$2,500					
Radio System Upgrade	0	0	18,190	0	18,190
64 Street Lighting	6,000	0	0	0	6,000
68 Contract					
Energy Conservation Project	0	40,428	238,296	0	278,724
Total Capital Outlay	\$ 6,000	\$ 40,428	\$ 238,296	0	\$ 302,914
Total	\$ 571,104	\$ 111,442	\$ 327,500	71,023	\$ 1,081,069

Department:	Division:	Fund:	Account No:	
General Government	Service Administration	General et al	570-06	
Line Description	Page A Subtotal	Storm Water	Capital Projects	2010 Total
11 Employee - Regular Salaries	\$ 190,570	\$ 50,955	\$ 0	\$ 241,525
14 Retirement (PERS)	27,532	7,393	0	34,925
15 Medicare	2,850	765	0	3,615
16 Health Insurance	34,806	9,392	0	44,198
18 Overtime	6,091	1,854	0	7,945
19 Unemployment & Workers' Comp	2,706	0	0	2,706
Total Personnel Services	\$ 264,555	\$ 70,359	\$ 0	334,914
21 Travel & Transportation	\$ 2,400	\$ 0	\$ 0	2,400
25 Auto Allowance	3,600	0	0	3,600
31 Utilities	320,000	0	0	320,000
32 Communications/Postage	4,600	0	0	4,600
33 Rents & Leases	500	0	0	500
34 Professional Services	4,800	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	19,600
36 Insurance & Bonding	6,000	0	0	6,000
37 Printing, Photocopy, Advertising	2,000	0	0	2,000
39 Misc. Contractual Service	137,000	0	0	137,000
41 Office Supplies	3,500	0	0	3,500
42 Operating Materials	7,600	0	0	7,600
44 Small Tools/Minor Equipment	2,000	0	0	2,000
Total Operation & Maintenance	\$ 513,600	\$ 0	\$ 0	513,600
61 Lands	\$ 0	\$ 0	\$ 0	0
62 Buildings				
Civil Service/Mayor Office Upgrade	0	0	10,500	10,500
Service Admin Roof Repair	0	0	22,500	22,500
63 Equipment Items > \$2,500				
Radio System Upgrade	18,190	0	18,869	37,059
64 Street Lighting	6,000	0	0	6,000
68 Contract	0	0	0	0
Energy Conservation Project	278,724	0	384,276	663,000
Total Capital Outlay	\$ 302,914	\$ 0	\$ 436,145	739,059
Total	\$ 1,081,069	\$ 70,359	\$ 436,145	1,587,573

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
570-17

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 597,280	687,113	\$ 644,492
Operation and Maintenance	90,652	124,800	115,450
Capital Outlay	894	4,000	0
Total	<u>\$ 688,826</u>	<u>\$ 815,913</u>	<u>\$ 759,942</u>
Total Positions	8	8	8

Funding by Source			
General	\$ 295,574	\$ 358,771	\$ 277,180
Water	196,626	228,571	161,699
Sewer	196,626	228,571	161,699
Storm			159,364
Total	<u>\$ 688,826</u>	<u>\$ 815,913</u>	<u>\$ 759,942</u>

Program Description:

The Engineering Division provides engineering information, surveys, design and construction inspection for streets, water, sewers and other public projects. This division's primary function consists of the planning and implementation of the capital facilities program and yearly budget. The Engineering division is also responsible for inspections of private developments occurring with current or future City right-of-way and private property within three feet of a building for sewer and water laterals.

Program Comments:

The 2010 recommended operation and maintenance budget reflects a decrease of 7.49% or \$9,350 as compared to the 2009 budget. The decrease is reflected in numerous items throughout the budget as cost efficiency measures are implemented. The transfer of the Engineering Aid I position out of the Engineering Division results in a decrease in personnel services of \$33,111 or 4.82%.

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
570-17

Line Description	2008 Actual	2009 Budget	2010 Recommend
11 Employee - Regular Salaries	\$ 422,058	\$ 484,011	\$ 462,480
14 Retirement (PERS)	61,221	72,846	69,260
15 Medicare	6,436	7,545	7,176
16 Health Insurance	68,491	77,001	66,300
17 Uniform Allowance	658	1,400	0
18 Overtime	26,294	36,312	32,240
19 Unemployment & Workers' Comp	12,122	7,998	7,036
Total Personnel Services	\$ 597,280	\$ 687,113	\$ 644,492
21 Travel & Transportation	\$ 5,608	\$ 7,800	\$ 7,800
28 Vehicle Fuel	2,469	3,000	2,750
32 Communications/Postage	8,190	7,000	8,500
33 Rents & Leases	0	200	200
34 Professional Services	54,361	70,000	70,000
35 Maintenance of Equipment & Facility	814	4,500	3,000
36 Insurance & Bonding	5,985	8,000	2,000
37 Printing, Photocopy, Advertising	657	1,800	1,400
39 Misc. Contractual Service	6,240	10,100	9,600
41 Office Supplies	2,574	3,200	3,000
42 Operating Materials	2,235	3,200	2,700
44 Small Tools/Minor Equipment	1,519	6,000	4,500
Total Operation & Maintenance	\$ 90,652	\$ 124,800	\$ 115,450
63 Equipment Items > \$2,500	\$ 894	\$ 4000	\$ 0
Total Capital Outlay	\$ 894	\$ 4,000	\$ 0
Total	\$ 688,826	\$ 815,913	\$ 759,942



Department: General Government Division: Engineering Fund: General et al Account No: 570-17

Line Description	General	Water	Sewer	Storm Water	2010 Total
11 Employee - Regular Salaries	\$ 115,620	\$ 115,620	\$ 115,620	\$ 115,620	\$ 462,480
14 Retirement (PERS)	17,315	17,315	17,315	17,315	69,260
15 Medicare	1,794	1,794	1,794	1,794	7,176
16 Health Insurance	16,575	16,575	16,575	16,575	66,300
17 Uniform Allowance	0	0	0	0	0
18 Overtime	8,060	8,060	8,060	8,060	32,240
19 Unemployment/Workers' Comp	2,366	2,335	2,335	0	7,036
Total Personnel Services	\$ 161,730	\$ 161,699	\$ 161,699	\$ 159,364	\$ 644,492
21 Travel & Transportation	\$ 7,800	\$ 0	\$ 0	\$ 0	\$ 7,800
28 Vehicle Fuel	2,750	0	0	0	2,750
32 Communications/Postage	8,500	0	0	0	8,500
33 Rents & Leases	200	0	0	0	200
34 Professional Services	70,000	0	0	0	70,000
35 Maint.of Equipment & Facility	3,000	0	0	0	3,000
36 Insurance & Bonding	2,000	0	0	0	2,000
37 Printing, Photocopy, Advertising	1,400	0	0	0	1,400
39 Misc. Contractual Service	9,600	0	0	0	9,600
41 Office Supplies	3,000	0	0	0	3,000
42 Operating Materials	2,700	0	0	0	2,700
44 Small Tools/Minor Equipment	4,500	0	0	0	4,500
Total Operation & Maintenance	\$ 115,450	\$ 0	\$ 0	\$ 0	\$ 115,450
63 Equipment Items > \$2,500	\$	\$	\$	\$	\$
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 277,180	\$ 161,699	\$ 161,699	\$ 159,364	\$ 759,942

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Resource Summary Expenditure Categories	2008 Actual	2009 Budget	2010 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	9,773	47,600	48,750
Capital Outlay	0	0	
Total	<u>\$ 9,773</u>	<u>\$ 47,600</u>	<u>\$ 48,750</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 9,773	\$ 47,600	\$ 48,750
Total	<u>\$ 9,773</u>	<u>\$ 47,600</u>	<u>\$ 48,750</u>

Program Description:

This cost center is currently used to track expenditures related to general governmental rental properties.

Program Comments:

The 2010 recommended operation and maintenance budget reflects an increase of 2.42% or \$1,150 as compared to the 2009 budget based upon an increase in energy costs in 2010. The amounts budgeted relate to the following properties: the Medical Arts Building, 408 North Mantua (the house next to the West Side Fire Station), 233 ½ South Water Street, 126-128 Erie Street and 208 South Depeyster. In 2009, a millage line has been included to facilitate tracking of property taxes related to the City's rentals. The budgeted amount is based upon the current year's property tax bills. The actual amount may be higher due to recent property transfers.

Department:
General Government

Division: Rental Units
Fund: General

Account No:
570-07

Line Description	2008 Actual	2009 Budget	2010 Recommend
31 Utilities	\$ 1,373	\$ 6,100	\$ 7,250
34 Professional Services	2,170	2,500	2,500
35 Maintenance of Equipment & Facilities	3,688	10,000	10,000
39 Misc. Contractual Service	2,542	4,000	4,000
49 Mileage (Property Taxes)	0	25,000	25,000
71 Refunds	0	0	0
<u>Total Operation & Maintenance</u>	<u>\$ 9,773</u>	<u>\$ 47,600</u>	<u>\$ 48,750</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<u>Total</u>	<u>\$ 9,773</u>	<u>\$ 47,600</u>	<u>\$ 48,750</u>



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2008 Actual	2009 Budget	2010 Recommend
Judgments & Moral Claims	\$ 11,233	\$ 20,000	\$ 20,000
Elections	19,902	30,000	20,000
County Auditor & Treasurer Fees	33,481	32,000	33,000
Delinquent Land Tax	229	500	500
Professional Independent Auditor	27,500	28,000	46,300
Audit Fees Remitted to State	0	1,000	1,000
Standing Rock Cemetery	147,008	150,000	150,000
Property Taxes	14,254	10,000	15,000
Ambulance Collection Fees/Refunds	4,787	5,000	0
Brimfield-Kent JEDD M & I Fund	1,894	3,000	3,000
Workers' Compensation	4,750	15,000	14,500
Misc. Refunds & Reimbursements	0	1,000	0
Total	\$ 265,038	\$ 295,500	\$ 303,300

