

CITY OF KENT, OHIO

2008 RECOMMENDED BUDGET

The 2008 Budget was approved as recommended with the following exception - \$500 was added to the Mayor's budget.

CITY OF KENT
2008 RECOMMENDED BUDGET
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TO: HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: DAVE RULLER, CITY MANAGER

DATE: NOVEMBER 2, 2007

SUBJECT: PROPOSED 2008 CITY BUDGET

I am pleased to present to you and to the residents of the City of Kent, the Proposed 2008 City Operating Budget. All Funds in the Proposed Budget are balanced using a combination of ongoing revenues and available reserves, and each Fund reflects our continued commitment to fiscal discipline, efficient customer service delivery, and attention to community priorities such as public safety, public infrastructure, and neighborhood improvement.

Like the budgets before, the Proposed 2008 Budget serves as our fiscal roadmap for next year, sustaining resources for key City Council priority areas, while also laying the groundwork to begin addressing the long-term structural deficit that has been much-discussed and studied over the last 2 years.

Unlike the previous budgets, this is the first budget to be prepared since Council endorsed the financial principles presented by the Blue Ribbon Panel – so although there are no significant changes proposed in this budget, the staff have sought to align the budget recommendations with the priorities identified during the Blue Ribbon Study.

Blue Ribbon Framework

By design, the Blue Ribbon Study afforded us an opportunity to obtain a significant amount of input from Council, City staff, and the community regarding the City's financial choices. That process gave us a lot of good ideas, but most importantly, the process led to a new financial framework that makes it possible to align the City's budgetary activities with community and Council priorities, while continuing our progress towards restoring fiscal balance in the General Fund.

Although Council has not chosen to adopt all of the elements of the Blue Ribbon Recommendation, Council's endorsement in principle has provided staff with a framework for financial planning that is flexible, assists in budgetary decision-making, and serves to guide our financial management and operations. With a conceptual basis in place, staff was able to prepare a financial plan in the form of the Budget for 2008, and we will work that plan during the year to make sure we are taking deliberate, incremental steps towards restoring fiscal balance.

It's important to note that none of the revenue enhancements recommended by the Blue Ribbon Panel will produce any new revenues in 2008. But regardless of the revenue situation, the Proposed 2008 Budget does seek to realign expense decisions around the strategy of leveraging economic development investments to expand the tax base in order to honor the City Council's stated desire to not cut City service levels and to actually expand service levels in areas of public safety and neighborhood services. That translates into recommendations to fill vacant public safety positions, to honor higher minimum staffing levels in emergency response operations, to increase code enforcement capabilities, and to continue to support economic revitalization through program areas like Main Street Kent, urban redevelopment, and land banking.

Proposed 2008 Budget Strategy

A careful reading of the 2008 Proposed Operating Budget will reveal few changes from the previously approved City budgets. With no new revenue sources identified for 2008, and with little expectation for growth in the tax base, the staff have done their best to keep resources focused on critical service and safety needs. This means that once again, this budget is full of difficult decisions that were made to help assure the long-term financial viability of the City while protecting core City services and top community priorities for 2008.

Key Priority Areas

Key Proposed 2008 Budget Action Items

Public Safety

- Fill Vacant Police Officer Positions (\$150,000)
- Sustain Higher Minimum Staffing in Fire/EMS (up to \$200,000)
- Wireless 911 System (\$25,000)

Economic Development

- Maintain Support for Main Street Kent (\$81,000)
- Sustain \$100,000 in Urban Redevelopment
- Support Continued Use of Land Banking (\$126,000)

Neighborhood Enrichment

- Upgrade Part Time Inspector to Full Time (\$30,000)
- New Inter-Agency Activity Tracking Software (\$7,000)

Shifting resources to these key priority areas was not accomplished without some cost. Department requests for new staffing were denied and new purchases were deferred. Even in priority areas, like public safety, requests for new staff (Assistant Chief) had to be declined. The City continues to face long-term fiscal challenges and without the benefit of new revenue sources most of the unmet needs will remain largely unaddressed for another year.

If Council acts on any of the other Panel Recommendations for new revenues during 2008, I would strongly recommend reevaluating the Budget with specific consideration given for additional public safety positions and expanded neighborhood initiatives. Many of the economic development initiatives planned for 2008 will likely require one-time injections of cash, and given our relatively

favorable Fund Balance, I think we are in a position to be able to support economic development needs through Fund Balance.

Revenue Forecast

While unemployment levels are relatively low in the area, the number of high paying professional jobs in our local economy has not kept pace with job loss, resulting in 15% fewer jobs in Kent today than in 1990. With income taxes generated from Kent based jobs comprising 75% of our tax revenues, our revenue challenges remain significant but there are a number of bright spots appearing on our economic horizon.

Many of the Kent industries who survived the manufacturing transition of the last 10 years are now enjoying exceptional profit performance, e.g., Davey Tree, ACS Industries, Kent Elastomer, Ametek. And in a number of cases this profit growth has led to expanded their employment in Kent. The announcement of the new Cambria Manufacturing Plant, the expansion of the Toyota Dealership, and the opening of the new Save A Lot grocery store, should bring between 70 to 100 new jobs to Kent in 2008 and affirms my belief that Kent is investment ready.

Our largest employer, Kent State University also reported a record year for enrollment and research funding in 2007, so the prospects for a financially strong 2008 would appear good. However, with mandated caps on tuition and the announcement of the Governor's Plan to re-engineer the Ohio higher education system, there is uncertainty over what impacts these may have on Kent State's finances in 2008. Kent State currently receives about 23% of its revenues from the State of Ohio, so depending upon how the Governor's Plan seeks to redistribute the State funds, Kent State could be facing unexpected revenue shortfalls despite otherwise strong indicators of fiscal health. With Kent State contributing 35% of total City income tax revenues, the Governor's Plan could have an adverse trickle-down impact on City tax collections as well.

Revenues from the City's JEDD agreements were surprisingly productive in 2007, bringing in upwards of \$300,000. As commercial development continues within the boundaries of the Brimfield and Franklin JEDDs, the staff expects these revenues to continue to grow as the JEDD tax rates are scheduled to rise incrementally from .5% (Brimfield) and 1% (Franklin) to 2%.

In its first year, Main Street Kent brought a significant number of new events downtown, which in turn generated record single-day sales figures for a number of downtown Kent businesses. With more cash in hand, and more confidence in the viability of downtown, property owners are accelerating reinvestment activities focused on restoring and/or expanding downtown buildings and facades, e.g., Ray's Place, the McKay Bricker Gallery, Water Street Tavern, Food Coop, Chamber Building.

The City's redevelopment project downtown, including the prospect of a hotel/conference center, is likely to be an area of significant activity in 2008, but it is unlikely to generate much by way of new revenues until at least 2009-10.

The national softening of the housing market has been evident in Kent in 2007 with new construction permits decreased from previous years. With only .10 cents on the dollar coming to the City from property taxes, declining property values have less of an immediate impact on City revenues but if the trend continues and valuations drop significantly, the City's ability to borrow against those property values will also drop accordingly.

Expense Forecast

Despite the improving economic picture, we have a Proposed Budget for 2008 that projects an overall deficit of \$2 million. As discussed during our Blue Ribbon review, the cost of continuing the current levels of service will not continue to be sustainable absent new sources of revenue and/or a reduction in costs. The staff has been able to achieve \$2 million in cost savings, but realistically, any further cuts are going to require the elimination of certain City services.

The work of continuous improvement is never done and staff will continue to commit to expense management measures, but with 72% of our operating costs in personnel, we are faced with the prospect of cutting positions at a time when the Council and the community has been clear in its desire to see many services restored or expanded. It was this desire to not sacrifice City services for the sake of cost savings that led the Blue Ribbon Panel to recommend a more aggressive economic development strategy on the promise of growing the tax base to meet City service needs and expectations.

The Numbers

The Proposed City Budget totals \$ 38.7 million, including all City funds, departments, and programs. The General Fund budget totals approximately \$8.9 million. The Proposed 2008 Utility Budgets do not require a sewer or water rate change in 2008, and like our other funds, the utilities have proposed a constrained status quo budget.

Following back-to-back years of million dollar deficits (2003, 2004) that caused the fund balances of the major governmental funds (excluding Parks and Recreation) to drop by 26% in just 2 years, we started the Blue Ribbon Study in 2005 with a commitment from the administration and staff to do whatever it takes to curb spending so as to allow Council, the Panel, and the community time to review our finances and come up with long term solutions. As difficult as it has been, we did it; we honored that commitment.

By freezing positions, deferring capital replacements, and having select revenues (estate tax) coming in unexpectedly high, the Fund Balance has had a reprieve

and we were actually able to close the City books on the positive side of the ledger during the years that Council was studying the finance issue. As a result, the fund balances of the major governmental funds (excluding Parks and Recreation) were back up to \$11.8 million for the start of 2007.

As good as \$11.8 million sounds, it's important to remember that we cannot sustain services at current levels of spending, and after 2 years of significant deferrals it is time to get back to the business of city services. I have authorized staff to slowly begin to fill approved and budgeted positions, and staff will also be allowed to spend the dollars approved in their budgets. If we spend just what's approved by Council in our Proposed Budget, we will likely be looking at a deficit of over \$1 million in 2008.

The good news is that thanks to the extra efforts of the staff and good fortune on revenues, we bought ourselves more time. But unless we're willing to cut services to match the spending levels of the last couple of years, or raise new revenues, we will soon be watching the fund balance drop by 15% to 20% a year.

Outlook for 2008 and Beyond

For Kent, the Proposed 2008 Budget represents the passage of an important financial milestone. After years of financial uncertainty, the Proposed 2008 Budget is significant because it is the first City budget built within a multi-year financial framework. The 2008 Budget doesn't try to solve all of our financial problems in one year, but it does represent a planned step-forward along a trajectory that should end in fiscal balance.

Two years ago we committed to an unprecedented level of budget analysis, and we did it. We committed to engaging the community to develop financial options, and we did it. We committed to finding a solution, and we did that too. Now, with the Proposed 2008 Budget, we are taking the first steps towards implementing that solution so that we can finish what we started.

The City cannot afford to do everything, nor can we afford to do nothing. In between those options the City has an opportunity to be a catalyst and we have worked hard to position Kent's services and investments to be that community catalyst, enriching quality of life in city neighborhoods and stimulating an economic renewal. And I believe it's working. The City has made targeted investments to turn the economic tide and these investments are yielding returns in new private investment, new jobs, and renewed confidence in Kent's future.

With the adoption of the 2008 Budget, the City Council reaffirms Kent's commitment to the community. We honor our neighborhoods by committing more resources to pursue problems of blight and derelict housing while seeking new ways to preserve Kent's distinct urban fabric. We take advantage of our

natural and physical assets through park and infrastructure improvements. We strengthen our police force with new equipment and additional patrol officers, and we make sure Fire and EMS personnel are available when we need them most.

I believe that these budget commitments will pay dividends over time through increased tax revenues, cleaner and safer streets on which residents and businesses can thrive, and economic opportunities that provide more resources and an improved quality of life for a growing workforce. Underlying all of this success is a unifying commitment across the organization to exercise fiscal discipline, deliver services with maximum efficiency and provide improved results to the entire community. We will undoubtedly be continually challenged to maintain a structurally balanced budget once it is achieved. However, as we grow our base of resources and continue to align our organization around core services with continued fiscal prudence, we will be able to better ourselves as a community for years to come.

In Closing

With the conclusion of the Blue Ribbon Study, I am confident that we have the information and options we need to face the challenges of this and future City budgets. To get to this point, we invested a lot of time and energy, and we did it by working together facing the issue head on. We still have tough decisions to make, but this year I have a sense of optimism because we now have a framework that we can use to ensure the fiscal integrity and forward progress of this City. This situation is not ideal, nor is it easy, but it is something that we can accomplish and the results will be well worth the effort.

I wish to acknowledge the City's budget staff, our department directors, and the entire City workforce who serve this community with such dedication. Together, the City will continue to plan prudently by following the financial management principles established by the Mayor and City Council as we work towards implementing sound long-term fiscal solutions that will carry Kent into the future.

Respectfully yours,

A handwritten signature in black ink that reads "Dave Ruller". The signature is stylized, with the first name "Dave" written in a cursive-like font and the last name "Ruller" in a more blocky, slightly cursive font.

Dave Ruller
City Manager

CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 21 *Travel and Transportation* - Includes any costs associated with travel by City employees on official business. Such charges may include costs for lodging, meals, common carrier fares, car rental, mileage allowance, tolls, parking charges, per diem allowances, phone calls and other incidental costs of traveling. Also included in this category would be registration fees for meetings and conferences.
- 22 *Training* – Includes any costs associated with job-related training. This category is being used by the Fire Department to track expenditures by cost center.
- 28 *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) purchased in bulk by the City for use in its vehicles and power equipment. Vehicle and equipment supplies such as motor oil and tires are charged to line 42, operating materials.
- 31 *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.
- 32 *Communications and Postage* - Services provided by businesses to assist in transmitting and receiving messages or information. Included in this category are such costs as postage, telephone usage and installation, fax transmission, post office box rental, radio equipment accessories, alarm system purchases and express delivery charges.
- 33 *Rents and Leases* - Expenditures for leasing or renting land, buildings or equipment for both temporary and long-term use by the City. This category includes vehicle rental for other than travel on official business and capital and operating lease agreement payments.
- 34 *Professional Services* - Contracted services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of management consultants, architects, engineers, lawyers, auditors and physicians. Fees for banking services (e.g., safekeeping and trustee services, fiscal agency, account maintenance, etc.) are also included. Education and training services provided by formal institutions (including the State of Ohio) are recorded here.
- 35 *Maintenance of Equipment and Facilities* - Expenditures for repair and maintenance services provided by outside persons or firms. Includes the cost of service, maintenance, overhaul, part replacement or rework of any City equipment (including computer equipment) or facility. Annual maintenance contracts and agreements are charged here.
- 36 *Insurance and Bonding* - Expenditures for all types of insurance including, property, automobile, general liability and employee fidelity are charged here. Insurance related to employee benefits (e.g., health and life insurance) are not recorded here.

CITY OF KENT, OHIO

Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 37 *Printing, Photocopying and Advertising* - Costs of printing, reproduction, microfilming, photographing, blueprinting and binding are recorded in this category. Custom form design and printing charges are also included here. Publication of announcements, official notices and legal ads in professional publications, newspapers and periodicals or broadcast over radio and television are charged to this account.
- 38 *Criminal Apprehension* - Expenditures related to so-called "sting operations" conducted by the City's Police Department. The purpose of these operations is to apprehend and prosecute persons involved in illegal activities.
- 39 *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional society and association dues, software license agreements and solid waste removal.
- 41 *Office Supplies* - Expenditures for the purchase of office supplies including, but not limited to, pencils, pens, erasers, paper clips, staples, ribbons, tape, notepads, rubber bands, calendars and copy paper.
- 42 *Operating Materials* - Purchases of materials used in the fulfillment of departmental operations are recorded in this account. Examples of such items include cleaning supplies, chemicals, drugs and medicines, lab supplies, road salt and cinders, food, motor oil, tires, lubricants, gravel, lumber, sand and hardware. Subscriptions to newspapers and periodicals are also included in this classification.
- 44 *Small Tools and Minor Equipment* - Purchases of tools and equipment costing less than \$2,500 are recorded in this account. Items may include hammers, saws, wrenches, garden tools, small power tools, rakes, shovels. Tool and equipment items costing more than \$2,500 are charged to line 63, capital equipment.
- 45 *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.
- 46 *Prisoner Sustenance* - Costs related to the physical needs of prisoners housed in the City jail. Items purchased from this account may include meals, toiletries and medicines.
- 48 *Fees Remitted to the State* - Fees mandated by the Ohio Revised Code and collected by the City which must periodically be remitted to the State.

CITY OF KENT, OHIO
ELECTED AND APPOINTED OFFICIALS

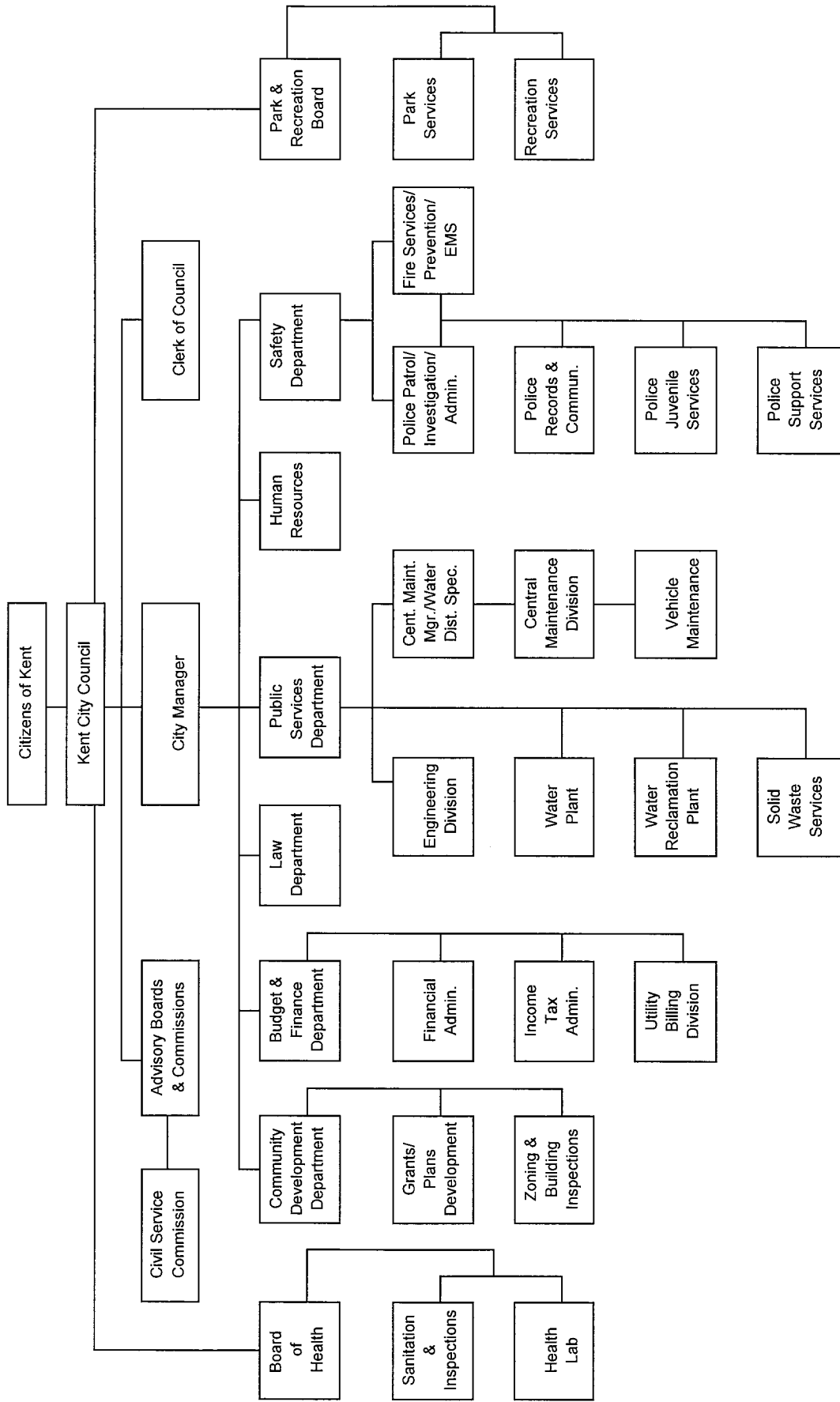
ELECTED OFFICIALS

John H. Fender	Mayor/Council President
Garret M. Ferrara	Councilmember - Ward 1
Carrie L. Gavriloff	Councilmember - Ward 2
Wayne A. Wilson	Councilmember - Ward 3
John M. Kuhar	Councilmember - Ward 4
Edward C. Bargerstock	Councilmember - Ward 5
Beth A. Oswitch	Councilmember - Ward 6
Michael A. DeLeone	Councilmember at Large
Richard L. Hawksley	Councilmember at Large
William J. Schultz	Councilmember at Large

APPOINTED OFFICIALS

David A. Ruller	City Manager
William C. Lillich	Safety Director
James R. Silver	Law Director
Barbara A. Rissland	Budget and Finance Director
Eugene K. Roberts	Service Director
John B. Ferlito	Health Commissioner
Gary S. Locke	Acting Community Development Director
John J. Idone	Parks and Recreation Director
James A. Peach	Police Chief
James A. Williams	Fire Chief

CITY OF KENT, OHIO ORGANIZATIONAL CHART





CITY OF KENT, OHIO

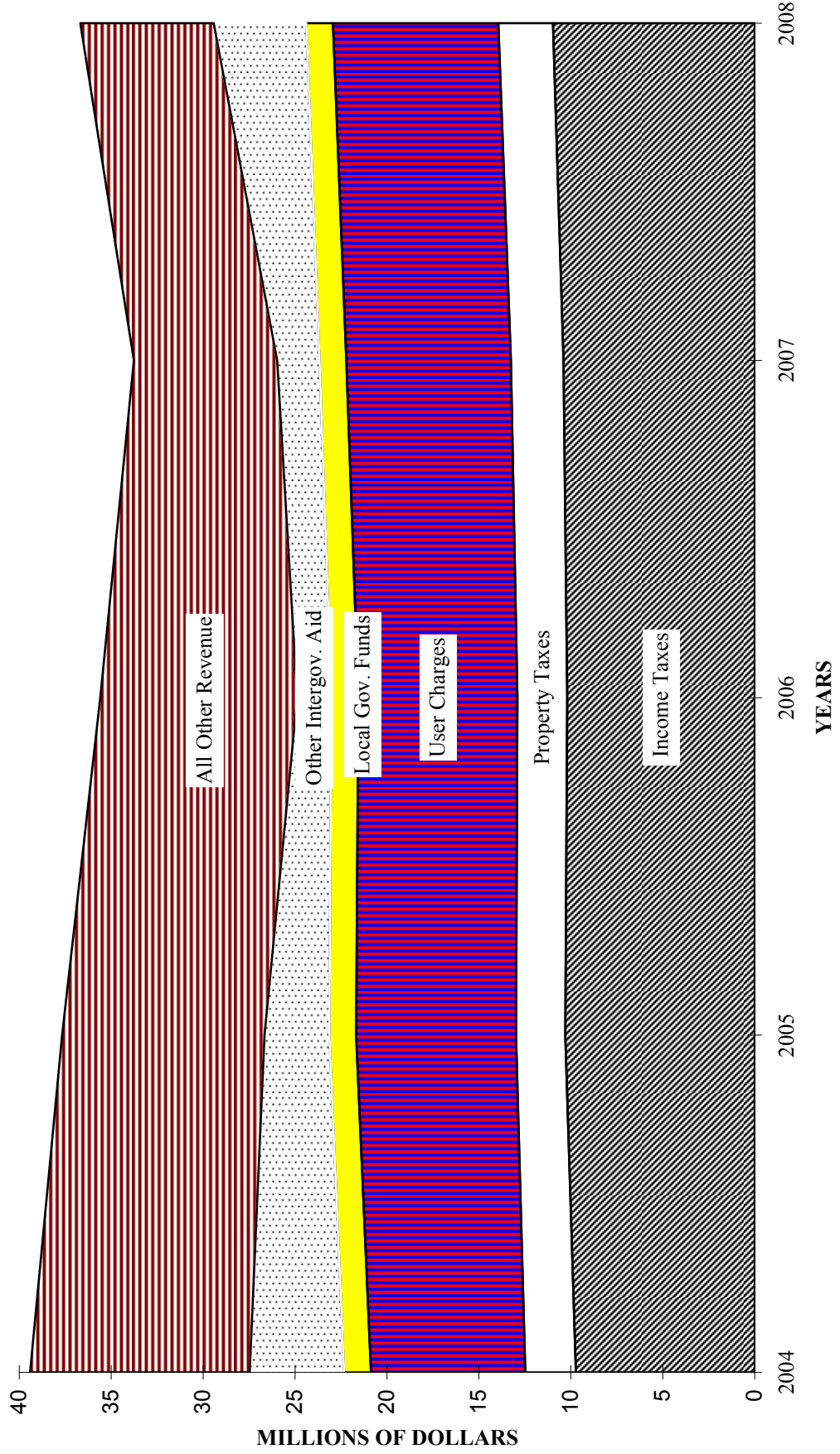
2008 RECOMMENDED BUDGET

OVERVIEW

**CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
REVENUE CATEGORY COMPARISON**

<u>CATEGORY</u>	<u>2006 ACTUAL</u>	<u>2007 APPROVED BUDGET</u>	<u>2008 RECOMMEND BUDGET</u>
TAXES			
Income Tax	\$ 10,315,429	\$ 10,400,000	\$ 10,650,000
Brimfield-Kent JEDD	0	0	25,000
Kent-Franklin JEDD	0	0	300,000
Property Tax	2,789,553	2,861,250	2,972,782
Motor Vehicle License Tax	123,011	125,000	125,000
Lodging Tax	5,399	6,000	5,400
Franchise Tax	198,126	190,000	200,000
Subtotal Taxes	13,431,518	13,582,250	14,278,182
USER CHARGES			
Sewer	3,554,165	3,650,000	3,650,000
Water	2,744,326	2,850,000	2,800,000
Recycling	383,360	376,000	436,000
Storm Water Drainage	548,263	540,000	560,000
Intergovernmental	322,190	420,000	410,000
Recreation	446,580	466,000	486,000
Other	667,394	649,600	651,000
Subtotal User Charges	8,666,278	8,951,600	8,993,000
FEDERAL, STATE AND LOCAL AID			
Federal Aid (Fairchild Bridge)	0	0	900,000
Grants - Community Development	377,663	310,357	300,000
- CHIP	221,746	0	0
- ODOT (Fairchild Bridge)	0	0	250,000
- Hike & Bike Trail	0	0	916,000
- EPA	93,552	0	150,000
- Issue II	0	390,000	672,000
Local Government Fund	1,458,358	1,458,356	1,450,000
Shared Taxes and Fees	2,157,389	1,600,746	1,846,776
Subtotal Federal, State and Local Aid	4,308,708	3,759,459	6,484,776
INTEREST EARNINGS	1,202,764	1,040,000	1,251,000
FINES AND FORFEITURES	248,068	305,000	267,400
PERMITS, LICENSES, INSPECTIONS	335,178	233,100	236,600
ALL OTHER REVENUE			
Bond/Note/Loan Proceeds	6,166,832	5,355,000	4,585,000
Rent	79,143	62,000	78,000
Tap-in Fees	194,700	125,000	128,000
Special Assessments	247,666	212,400	211,000
Miscellaneous	806,975	145,000	167,000
Subtotal All Other Revenue	7,495,316	5,899,400	5,169,000
TOTAL ALL REVENUE	\$ 35,687,830	\$ 33,770,809	\$ 36,679,958

2008 BUDGET - REVENUE CATEGORY COMPARISON

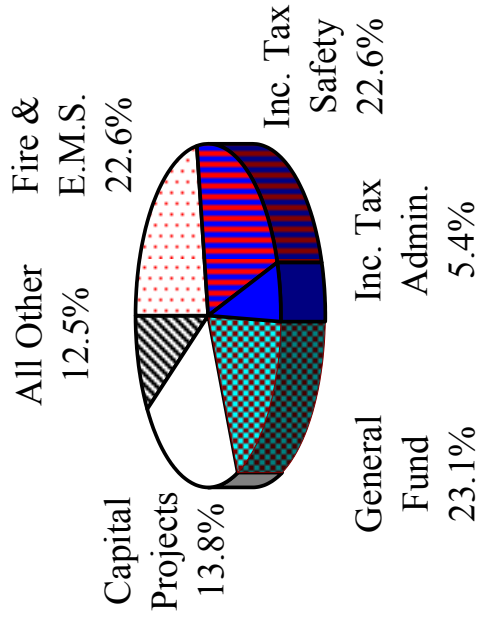


CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
USE OF MUNICIPAL INCOME TAX DOLLARS

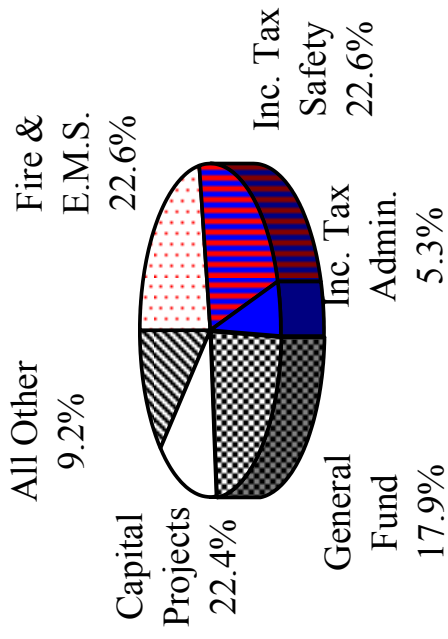
<u>USE</u>	<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 APPROVED BUDGET</u>	<u>2008 RECOMMEND BUDGET</u>
Street Construction				
Maintenance & Repair Fund	\$750,000	\$800,000	\$800,000	\$500,000
Capital Projects	1,500,000	1,500,000	1,500,000	2,500,000
Fire & Emergency				
Medical Service Fund	2,348,752	2,449,245	2,452,531	2,513,836
Income Tax Safety Fund	2,348,752	2,449,245	2,452,531	2,513,836
General Fund	1,900,000	2,000,000	2,500,000	2,000,000
Income Tax Administration	496,227	529,497	589,875	594,658
Food Service Fund	10,000	5,000	5,000	0
Health Insurance Fund	200,000	200,000	200,000	150,000
Managed Reserve	41,930	69,752	80,000	105,000
Debt Service fund	256,077	270,857	260,072	268,997
Swimming Pool Inspections	2,000	5,000	5,000	0

USE OF MUNICIPAL INCOME TAX DOLLARS

2007 RECOMMEND



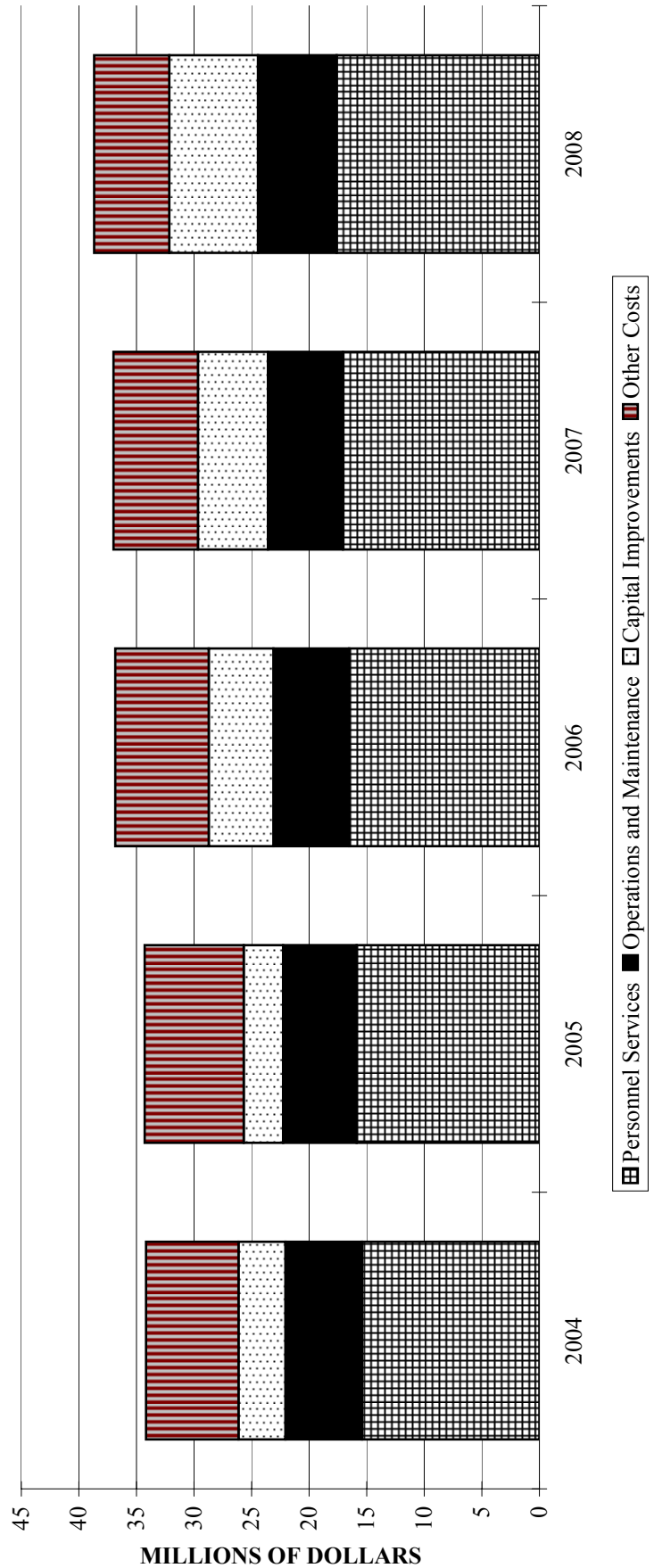
2008 RECOMMEND



CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF MAJOR BUDGET TYPES

<u>FUND</u>	<u>PERSONNEL SERVICES</u>	<u>OPERATION & MAINTENANCE</u>	<u>CAPITAL</u>	<u>OTHER COSTS</u>	<u>TOTALS</u>
General Fund	\$ 6,040,216	2,623,100	221,500	7,600	8,892,416
West Side Fire	305,000	22,300	0	0	327,300
SCM&R	968,916	628,500	118,000	0	1,715,416
State Highway	0	60,000	0	0	60,000
Parks and Recreation	889,222	519,300	1,239,000	7,250	2,654,772
Food Service	52,750	3,400	0	4,400	60,550
Income Tax	372,508	62,150	0	160,000	594,658
Revolving Housing	71,958	14,000	0	200	86,158
State & Local Forfeits	0	15,000	0	0	15,000
Drug Law Enforcement	0	15,000	0	0	15,000
Enforcement and Education	0	12,000	0	0	12,000
Income Tax Safety	2,552,206	0	0	0	2,552,206
Law Enforcement Trust	0	0	14,300	0	14,300
Community Development	30,800	359,649	0	0	390,449
Fire and EMS	2,113,818	336,400	169,500	0	2,619,718
Swimming Pool Inspections	3,605	400	0	1,300	5,305
Wireless 911	0	25,000	0	0	25,000
Water	1,820,737	797,800	834,000	75,663	3,528,200
Sewer	2,078,554	867,850	850,000	2,333,626	6,130,030
Utility Billing	0	47,300	0	100	47,400
Solid Waste	60,819	393,300	0	1,000	455,119
Storm Water Drainage	0	20,000	1,375,000	3,335	1,398,335
Water Guarantee Deposit	0	0	0	200	200
Capital Projects	0	0	2,885,000	3,585,800	6,470,800
Debt Service	0	3,500	0	344,567	348,067
Police Pension	125,000	0	0	0	125,000
Fire Pension	125,000	0	0	0	125,000
UDAG	0	6,000	0	0	6,000
TOTALS 2008	\$ 17,611,109	3.2% 6,831,949	4.9% 7,706,300	6,525,041	38,674,399
TOTALS 2007	\$ 17,060,438	3.2% 6,511,685	-0.9% 6,081,800	7,344,330	36,998,253
TOTALS 2006	\$ 16,530,858	4.2% 6,571,801	2.8% 5,615,800	8,123,099	36,841,558
TOTALS 2005	\$ 15,869,762	3.0% 6,391,025	-4.0% 3,417,500	8,607,494	34,285,781
TOTALS 2004	\$ 15,407,971	6,654,752	4,072,500	8,033,992	34,169,215

2008 - COMPARISON OF MAJOR BUDGET TYPES

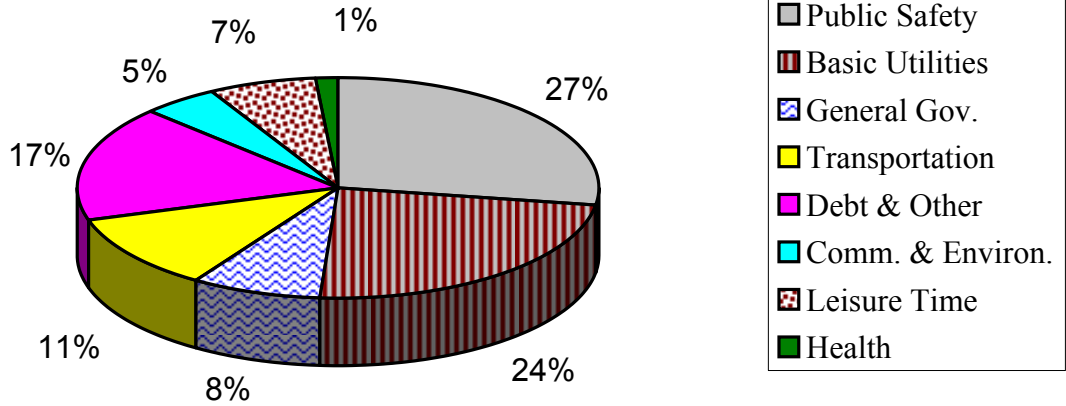


CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
PROGRAM AREA COMPARISON - ALL FUNDS

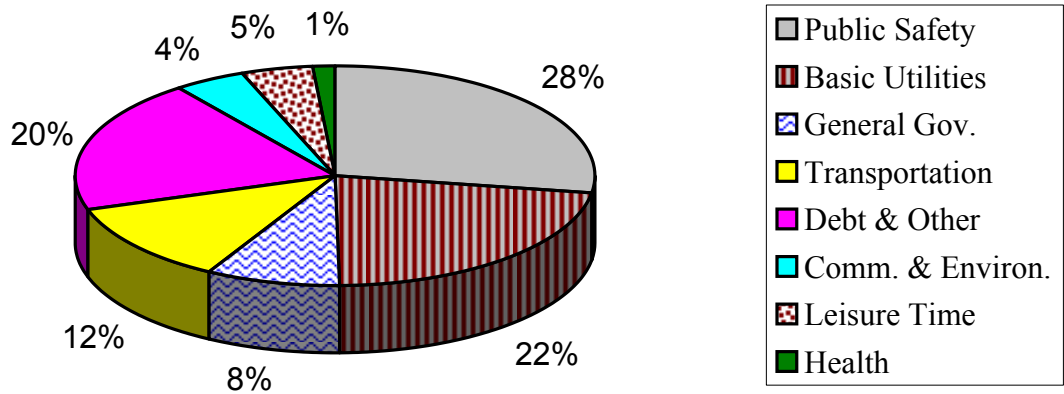
<u>PROGRAM AREA</u>	<u>2006 APPROVED</u>	<u>2007 APPROVED</u>	<u>2008 RECOMMEND</u>
Basic Utilities	\$ 8,651,311	8,232,886	9,107,460
Public Safety	9,883,201	10,181,351	10,625,894
Transportation	3,582,543	4,407,996	4,335,416
General Government	3,001,623	3,047,101	3,158,660
Debt Service	7,855,749	7,097,880	6,281,991
Community and Environment	1,645,751	1,638,870	1,772,204
Leisure Time Activities	1,516,058	1,644,987	2,654,772
Health Services	476,122	518,482	509,302
Contingency - Operating	225,000	225,000	225,000
Non-Departmental	<u>4,200</u>	<u>3,700</u>	<u>3,700</u>
Totals	\$ <u><u>36,841,558</u></u>	<u><u>36,998,253</u></u>	<u><u>38,674,399</u></u>

PROGRAM AREA COMPARISON

2008 RECOMMENDED



2007 RECOMMENDED





GENERAL GOVERNMENT



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
GENERAL GOVERNMENT		
General Government		
City Council	\$174,184	\$174,184
Mayor	9,721	10,221
Community Support	50,900	55,000
City Manager	280,359	280,359
Human Resources	63,936	64,936
Civil Service Commission	106,444	89,448
Law	403,632	403,632
Financial Administration	445,918	446,218
Income Tax Administration	429,549	429,549
Service Administration	594,464	545,119
Engineering	382,824	355,694
Facilities Expansion	20,700	18,300
Miscellaneous and Sundry	286,000	286,000
SUBTOTAL	3,248,631	3,158,660
Basic Utility Services		
Human Resources Support	47,586	47,586
Financial Admin. Support	400,018	400,018
Service Admin. Support	182,457	182,457
Engineering Admin. Support	554,918	463,588
SUBTOTAL	1,184,979	1,093,649
TOTAL	\$4,433,610	\$4,252,309

Department: General Government Division: City Council Fund: General Account No: 570-08

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 150,552	\$ 152,991	\$ 155,034	\$ 155,034
Operation and Maintenance	16,088	19,150	19,150	19,150
Capital Outlay	0	0	0	0
Total	<u>\$ 166,640</u>	<u>\$ 172,141</u>	<u>\$ 174,184</u>	<u>\$ 174,184</u>
Total Positions	10	10	10	10
<hr/>				
Funding by Source				
General	<u>\$ 166,640</u>	<u>\$ 172,141</u>	<u>\$ 174,184</u>	<u>\$ 174,184</u>
Total	<u>\$ 166,640</u>	<u>\$ 172,141</u>	<u>\$ 174,184</u>	<u>\$ 174,184</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 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 2008 recommended operation and maintenance budget reflects no change as compared to the 2007 budget.

Department: General Government	Division: City Council	Fund: General	Account No: 570-08	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 111,608	\$ 121,256	\$ 123,034	\$ 123,034
14 Retirement (PERS)	22,860	16,794	17,225	17,225
15 Medicare	1,617	1,758	1,784	1,784
16 Health Insurance	11,868	10,500	10,600	10,600
18 Overtime	532	500	500	500
19 Unemploy & Worker's Comp	2,067	2,183	1,891	1,891
Total Personal Services	\$ 150,552	\$ 152,991	\$ 155,034	\$ 155,034
21 Travel & Transportation	\$ 1,068	\$ 500	\$ 500	\$ 500
32 Communications/Postage	2,957	4,000	4,000	4,000
33 Rents and Leases	0	50	50	50
34 Professional Services	20	2,000	2,000	2,000
35 Maint. of Equip. & Facilities	1,800	2,500	2,500	2,500
36 Insurance & Bonding	784	1,000	1,000	1,000
37 Printing, Photocopy, Advertising	2,682	3,000	3,000	3,000
39 Misc. Contractual Service	3,101	3,600	3,600	3,600
41 Office Supplies	1,520	1,200	1,200	1,200
42 Operating Materials	1,835	1,200	1,200	1,200
44 Small Tools/Minor Equip.	321	100	100	100
Total Operation & Maintenance	\$ 16,088	\$ 19,150	\$ 19,150	\$ 19,150
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 166,640	\$ 172,141	\$ 174,184	\$ 174,184

Department: General Government Division: Mayor Fund: General Account No: 570-01

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 7,722	\$ 7,719	\$ 7,721	\$ 7,721
Operation and Maintenance	748	2,000	2,000	2,500
Capital Outlay	0	0	0	0
Total	<u>\$ 8,470</u>	<u>\$ 9,719</u>	<u>\$ 9,721</u>	<u>\$ 10,221</u>
Total Positions	1	1	1	1
<hr/>				
Funding by Source				
General	<u>\$ 8,470</u>	<u>\$ 9,719</u>	<u>\$ 9,721</u>	<u>\$ 10,221</u>
Total	<u>\$ 8,470</u>	<u>\$ 9,719</u>	<u>\$ 9,721</u>	<u>\$ 10,221</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 2008 recommended operation and maintenance budget reflects no overall change as compared to the 2007 budget.

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
14 Retirement (PERS)	902	904	924	924
15 Medicare	95	96	96	96
19 Unemploy & Worker's Comp	125	119	101	101
Total Personal Services	\$ 7,722	\$ 7,719	\$ 7,721	\$ 7,721
32 Communications/Postage	\$ 697	\$ 1,000	\$ 1,000	\$ 1,000
37 Printing, Photocopy, Advertising	0	200	200	200
39 Misc. Contractual Service	40	100	100	600
41 Office Supplies	11	200	200	200
42 Operating Materials	0	500	500	500
Total Operation & Maintenance	\$ 748	\$ 2,000	\$ 2,000	\$ 2,500
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 8,470	\$ 9,719	\$ 9,721	\$ 10,221

Department: General Government Division: Community Support Fund: General Account No: 570-35

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	59,380	51,000	50,900	55,000
Capital Outlay	0	0	0	0
Total	<u>\$ 59,380</u>	<u>\$ 51,000</u>	<u>\$ 50,900</u>	<u>\$ 55,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
General	<u>\$ 59,380</u>	<u>\$ 51,000</u>	<u>\$ 50,900</u>	<u>\$ 55,000</u>
Total	<u>\$ 59,380</u>	<u>\$ 51,000</u>	<u>\$ 50,900</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 are the downtown litter pickup contract, funds for a downtown festival and funds for unexpected requests that come before Council.

Program Comments:

The 2008 recommended operating budget of \$55,000 includes 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; \$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 web site; and \$2,000 for miscellaneous, unexpected requests that come before Council. For 2008, the following items were transferred to this cost center from the Service Administration budget - \$4,500 for trash hauling of the downtown litter receptacles and \$500 for Earth Day downtown cleanup.

The \$1,500 for the required sharing of bed tax with the convention and visitor's bureau is reduced to \$1,000 in 2008 due to the fact that both of Kent's motels have converted from overnight facilities to extended stay apartment complexes.

Department: General Government Division: Community Support Fund: General Account No: 570-35

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
28 Vehicle Fuel	992	1,000	1,000	1,000
39 Misc. Contractual Service	55,040	46,500	46,500	51,000
42 Operating Materials	1,999	2,000	2,000	2,000
78 Bed Tax Shared	1,349	1,500	1,400	1,000
Total Operation & Maintenance	\$ 59,380	\$ 51,000	\$ 50,900	\$ 55,000

63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 59,380	\$ 51,000	\$ 50,900	\$ 55,000

Department:	Division:	Fund:	Account No:
General Government	City Manager	General	570-02
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 207,360	\$ 220,036	\$ 225,459
Operation and Maintenance	41,596	54,900	54,900
Capital Outlay	0	0	0
Total	<u>\$ 248,956</u>	<u>\$ 274,936</u>	<u>\$ 280,359</u>
Total Positions	2	2	2
Funding by Source	2006	2007	2008
General	\$ <u>248,956</u>	\$ <u>274,936</u>	\$ <u>280,359</u>
Total	<u>\$ 248,956</u>	<u>\$ 274,936</u>	<u>\$ 280,359</u>

Program Description:

The City Manager is responsible for the coordination and management of all municipal functions under control of the Kent City Council.

Program Comments:

The 2008 recommended operation and maintenance budget reflects no change as compared to the 2007 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 157,642	\$ 168,959	\$ 173,587	\$ 173,587
14 Retirement (PERS)	21,140	23,470	24,372	24,372
15 Medicare	2,285	2,457	2,524	2,524
16 Health Insurance	23,783	21,600	21,800	21,800
18 Overtime	581	500	500	500
19 Unemploy & Workers' Comp	1,929	3,050	2,676	2,676
Total Personal Services	\$ 207,360	\$ 220,036	\$ 225,459	\$ 225,459
21 Travel & Transportation	\$ 749	\$ 7,500	\$ 7,500	\$ 7,500
32 Communications/Postage	4,296	5,000	5,000	5,000
34 Professional Services	6,918	10,000	10,000	10,000
35 Maint. of Equip & Facil	1,478	500	500	500
36 Insurance & Bonding	784	1,000	1,000	1,000
37 Printing, Photocopy, Advert	2,150	2,200	2,200	2,200
39 Misc. Contractual Service	20,613	22,000	22,000	22,000
41 Office Supplies	3,522	4,000	4,000	4,000
42 Operating Materials	616	1,200	1,200	1,200
44 Small Tools/Minor Equip.	470	1,500	1,500	1,500
Total Operation & Maintenance	\$ 41,596	\$ 54,900	\$ 54,900	\$ 54,900
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 248,956	\$ 274,936	\$ 280,359	\$ 280,359

Department:	Division:	Fund:	Account No:	
General Government	Human Resources	General et al	570-26	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 78,834	\$ 92,892	\$ 95,172	\$ 95,172
Operation and Maintenance	10,989	16,350	16,350	17,350
Capital Outlay	0	0	0	0
Total	<u>\$ 89,823</u>	<u>\$ 109,242</u>	<u>\$ 111,522</u>	<u>\$ 112,522</u>
Total Positions	1	1	1	1
Funding by Source				
General	\$ 50,406	\$ 62,796	\$ 63,936	\$ 64,936
Water	19,709	23,223	23,793	23,793
Sewer	19,708	23,223	23,793	23,793
Total	<u>\$ 89,823</u>	<u>\$ 109,242</u>	<u>\$ 111,522</u>	<u>\$ 112,522</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 assistance program, the drug and alcohol testing program, 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, 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 2008 recommended operation and maintenance budget reflects an increase of \$1,000 or 6.1% as compared to the 2007 budget. The growth is in the professional services line and relates to an increased level of hiring which requires additional pre-employment physicals and background checks.

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 63,120	\$ 70,360	\$ 72,292	\$ 72,292
14 Retirement (PERS)	9,024	9,744	10,120	10,120
15 Medicare	910	1,020	1,048	1,048
16 Health Insurance	4,592	10,500	10,600	10,600
19 Unemploy & Workers' Comp	1,188	1,268	1,112	1,112
Total Personal Services	\$ 78,834	\$ 92,892	\$ 95,172	\$ 95,172
21 Travel & Transportation	\$ 701	\$ 1,300	\$ 1,300	\$ 1,300
32 Communications/Postage	66	150	150	150
34 Professional Services	7,618	10,000	10,000	11,000
36 Insurance & Bonding	125	1,000	1,000	1,000
37 Printing, Photocopy, Advert	784	500	500	500
39 Misc. Contractual Service	1,586	2,500	2,500	2,500
41 Office Supplies	82	0	0	0
42 Operating Materials	6	400	400	400
44 Small Tools/Minor Equip.	21	500	500	500
Total Operation & Maintenance	\$ 10,989	\$ 16,350	\$ 16,350	\$ 17,350
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 89,823	\$ 109,242	\$ 111,522	\$ 112,522



Department: General Government Division: Human Resources Fund: General et al Account No: 570-26

					2008
Line Description	General	Water	Sewer		Total
11 Employee - Regular Salaries	\$ 36,146	\$ 18,073	\$ 18,073	\$	72,292
14 Retirement (PERS)	5,060	2,530	2,530		10,120
15 Medicare	524	262	262		1,048
16 Health Insurance	5,300	2,650	2,650		10,600
19 Unemploy & Workers' Comp	556	278	278		1,112
Total Personal Services	\$ 47,586	\$ 23,793	\$ 23,793	\$	95,172
21 Travel & Transportation	\$ 1,300	\$ 0	\$ 0	\$	1,300
32 Communications/Postage	150	0	0		150
34 Professional Services	11,000	0	0		11,000
36 Insurance & Bonding	1,000	0	0		1,000
37 Printing, Photocopy & Advertising	500	0	0		500
39 Misc. Contractual Service	2,500	0	0		2,500
42 Operating Materials	400	0	0		400
44 Small Tools/Minor Equip.	500	0	0		500
Total Operation & Maintenance	\$ 17,350	\$ 0	\$ 0	\$	17,350
63 Equipment Items > \$2,500					
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$	0
Total	\$ 64,936	\$ 23,793	\$ 23,793	\$	112,522

Department: General Government Division: Civil Service Fund: General Account No: 570-15

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 59,760	\$ 63,247	\$ 73,194	\$ 64,648
Operation and Maintenance	31,272	20,600	33,250	24,800
Capital Outlay	0	0	0	0
Total	<u>\$ 91,032</u>	<u>\$ 83,847</u>	<u>\$ 106,444</u>	<u>\$ 89,448</u>
Total Positions	4	4	4	4
<hr/>				
Funding by Source				
General	\$ <u>91,032</u>	\$ <u>83,847</u>	\$ <u>106,444</u>	\$ <u>89,448</u>
Total	<u>\$ 91,032</u>	<u>\$ 83,847</u>	<u>\$ 106,444</u>	<u>\$ 89,448</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 2008 requested personnel lines reflect the request of the Civil Service Commission to upgrade their Administrative Assistant from a Classification 7 pay range to a Classification 6. The requested upgrade is not recommended at this time.

The 2008 recommended operating budget reflects an increase of \$4,200 or 20.4% as compared to the 2007 budget. The major item contributing to the increase is the growth in professional services of \$2,500 which corresponds to the increased activity in retirements, promotions, resignations and new hires.

Department:	Division:	Fund:	Account No:	
General Government	Civil Service	General	570-15	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 44,592	\$ 44,109	\$ 52,676	\$ 45,280
14 Retirement (PERS)	6,372	6,317	7,585	6,549
16 Health Insurance	4,545	10,500	10,600	10,600
18 Overtime	3,334	1,500	1,500	1,500
19 Unemploy & Worker's Comp	917	821	833	719
Total Personal Services	\$ 59,760	\$ 63,247	\$ 73,194	\$ 64,648
21 Travel & Transportation	\$ 0	\$ 500	\$ 500	\$ 500
32 Communications/Postage	1,606	1,500	1,500	1,800
33 Rents and Leases	100	100	500	500
34 Professional Services	21,935	10,000	12,500	12,500
35 Maint. of Equip. & Facilities	406	500	750	700
36 Insurance & Bonding	784	1,000	1,000	1,000
37 Printing, Photocopy, Advertising	3,915	3,500	3,750	3,800
39 Misc. Contractual Service	0	200	250	200
41 Office Supplies	710	1,300	1,500	1,300
42 Operating Materials	641	1,500	10,000	1,500
44 Small Tools/Minor Equip.	1,175	500	1,000	1,000
Total Operation & Maintenance	\$ 31,272	\$ 20,600	\$ 33,250	\$ 24,800
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 91,032	\$ 83,847	\$ 106,444	\$ 89,448

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

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 261,420	\$ 280,160	\$ 286,932	\$ 286,932
Operation and Maintenance	135,031	116,700	116,700	116,700
Capital Outlay	0	0	0	0
Total	<u>\$ 396,451</u>	<u>\$ 396,860</u>	<u>\$ 403,632</u>	<u>\$ 403,632</u>
Total Positions	4	4	4	4
<hr/>				
Funding by Source				
General	<u>\$ 396,451</u>	<u>\$ 396,860</u>	<u>\$ 403,632</u>	<u>\$ 403,632</u>
Total	<u>\$ 396,451</u>	<u>\$ 396,860</u>	<u>\$ 403,632</u>	<u>\$ 403,632</u>

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 of 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 those 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 is actively engaged in the collection of water, sewer, ambulance and other general credit matters.

Program Comments:

The 2008 recommended operation and maintenance budget reflects no change as compared to the 2007 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:	Division:	Fund:	Account No:	
General Government	Law	General	570-05	

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 193,848	\$ 211,349	\$ 217,085	\$ 217,085
14 Retirement (PERS)	25,691	29,410	30,532	30,532
15 Medicare	2,785	3,079	3,162	3,162
16 Health Insurance	35,631	31,500	31,800	31,800
18 Overtime	64	1,000	1,000	1,000
19 Unemploy & Worker's Comp	3,401	3,822	3,353	3,353
Total Personal Services	\$ 261,420	\$ 280,160	\$ 286,932	\$ 286,932

21 Travel & Transportation	\$ 733	\$ 1,200	\$ 1,200	\$ 1,200
32 Communications/Postage	2,006	2,500	2,500	2,500
34 Professional Services	124,191	100,000	100,000	100,000
35 Maint. of Equip. & Facilities	125	600	600	600
36 Insurance & Bonding	1,568	2,000	2,000	2,000
37 Printing, Photocopy, Advertising	979	500	500	500
39 Misc. Contractual Service	2,053	800	800	800
41 Office Supplies	563	1,100	1,100	1,100
42 Operating Materials	1,828	7,000	7,000	7,000
44 Small Tools/Minor Equip.	985	1,000	1,000	1,000
Total Operation & Maintenance	\$ 135,031	\$ 116,700	\$ 116,700	\$ 116,700

62 Buildings	\$ 0	\$ 0	\$ 0	\$ 0
63 Equipment Items > \$2,500	0	0	0	0

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 396,451	\$ 396,860	\$ 403,632	\$ 403,632
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Department:	Division:	Fund:	Account No:
General Government	Financial Administration	General et al	570-03
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 519,778	\$ 644,816	\$ 660,436
Operation and Maintenance	135,450	183,500	185,500
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 655,228	\$ 828,316	\$ 845,936
Total Positions	9	9	9
Funding by Source			
General	\$ 206,747	\$ 276,204	\$ 280,809
Income Tax	129,889	161,204	165,109
Water	141,219	176,104	180,109
Sewer	143,997	168,604	172,509
Utility Billing	<u>33,376</u>	<u>46,200</u>	<u>47,400</u>
Total	\$ <u>655,228</u>	\$ <u>828,316</u>	\$ <u>845,936</u>

Program Description:

Financial administration provides technical support in accounting, data processing, debt management, utility billing, risk management and treasury management. This division is responsible for the timely processing of payroll, purchase orders, utility account records, invoices and ambulance bills. It maintains the records for approximately 6,600 city water, sewer and recycling accounts and storm water. Employees are responsible for collecting all City revenues and depositing them on a timely basis. The Budget and Finance Department prepares a wide range of financial reports, many of which are required by law.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$2,300 or 1.3% as compared to the 2007 budget. The major item contributing to the change is an increase of \$1,300 in communications and postage due to postage price increases.

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

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 375,500	\$ 467,716	\$ 480,700	\$ 480,700
14 Retirement (PERS)	60,475	65,424	67,968	67,968
15 Medicare	3,040	4,016	4,128	4,128
16 Health Insurance	70,159	94,500	95,400	95,400
18 Overtime	2,920	4,656	4,784	4,784
19 Unemploy & Workers' Comp	7,684	8,504	7,456	7,456
Total Personal Services	\$ 519,778	\$ 644,816	\$ 660,436	\$ 660,436

21 Travel & Transportation	\$ 93	\$ 8,000	\$ 8,000	\$ 8,000
32 Communications/Postage	32,519	35,400	36,700	36,700
33 Rents & Leases	7,575	8,000	8,500	8,800
34 Professional Services	3,969	13,000	13,000	13,000
35 Maint. of Equip & Facil	1,826	6,500	6,500	6,500
36 Insurance & Bonding	5,387	5,600	5,600	5,600
37 Printing, Photocopy, Advert	6,122	11,700	11,800	11,800
39 Misc. Contractual Service	62,969	81,000	81,000	81,000
41 Office Supplies	3,699	4,300	4,300	4,300
42 Operating Materials	1,083	2,500	2,500	2,500
44 Small Tools/Minor Equip.	708	7,500	7,500	7,500
52 Liability	9,500	0	0	0
79 Over/Under	0	0	100	100
Total Operation & Maintenance	\$ 135,450	\$ 183,500	\$ 185,500	\$ 185,800

63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 655,228	\$ 828,316	\$ 845,936	\$ 846,236
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Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
570-03

Line Description	General	Inc. Tax	Water	Page 1 Subtotal
11 Employee - Regular Salaries	\$ 120,175	\$ 120,175	\$ 120,175	\$ 360,525
14 Retirement (PERS)	16,992	16,992	16,992	50,976
15 Medicare	1,032	1,032	1,032	3,096
16 Health Insurance	23,850	23,850	23,850	71,550
18 Overtime	1,196	1,196	1,196	3,588
19 Unemploy & Workers' Comp	1,864	1,864	1,864	5,592
Total Personal Services	\$ 165,109	\$ 165,109	\$ 165,109	\$ 495,327

21 Travel & Transportation	\$ 7,800	\$ 0	\$ 0	\$ 7,800
32 Communications/Postage	6,500	0	2,600	9,100
33 Rents & Leases	1,200	0	7,600	8,800
34 Professional Services	10,000	0	0	10,000
35 Maint. of Equip & Facil	4,000	0	0	4,000
36 Insurance & Bonding	5,000	0	300	5,300
37 Printing, Photocopy, Advert	8,500	0	0	8,500
39 Misc. Contractual Service	63,000	0	4,500	67,500
41 Office Supplies	2,500	0	0	2,500
42 Operating Materials	1,500	0	0	1,500
44 Small Tools/Minor Equip.	6,000	0	0	6,000
79 Over/Under	0	0	0	0
Total Operation & Maintenance	\$ 116,000	\$ 0	\$ 15,000	\$ 131,000

63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 281,109	\$ 165,109	\$ 180,109	\$ 626,327
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Department: General Government Division: Financial Administration Fund: General et al Account No: 570-03

Line Description	Page 1 Subtotal	Sewer	Utility Billing	2008 Total
11 Employee - Regular Salaries	\$ 360,525	\$ 120,175	\$ 0	\$ 480,700
14 Retirement (PERS)	50,976	16,992	0	67,968
15 Medicare	3,096	1,032	0	4,128
16 Health Insurance	71,550	23,850	0	95,400
18 Overtime	3,588	1,196	0	4,784
19 Unemploy & Workers' Comp	5,592	1,864	0	7,456
Total Personal Services	\$ 495,327	\$ 165,109	\$ 0	\$ 660,436

21 Travel & Transportation	\$ 7,800	\$ 0	\$ 200	\$ 8,000
32 Communications/Postage	9,100	2,600	25,000	36,700
33 Rents & Leases	8,800	0	0	8,800
34 Professional Services	10,000	0	3,000	13,000
35 Maint. of Equip & Facil	4,000	0	2,500	6,500
36 Insurance & Bonding	5,300	300	0	5,600
37 Printing, Photocopy, Advert	8,500	0	3,300	11,800
39 Misc. Contractual Service	67,500	4,500	9,000	81,000
41 Office Supplies	2,500	0	1,800	4,300
42 Operating Materials	1,500	0	1,000	2,500
44 Small Tools/Minor Equip.	6,000	0	1,500	7,500
79 Over/Under	0	0	100	100
Total Operation & Maintenance	\$ 131,000	\$ 7,400	\$ 47,400	\$ 185,800

63 Equipment Items > \$500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 626,327	\$ 172,509	\$ 47,400	\$ 846,236
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Department:	Division:	Fund:	Account No:
General Government	Income Tax Admin.	Income Tax	570-25
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 152,304	\$ 202,371	\$ 207,399
Operation and Maintenance	247,304	226,300	222,150
Capital Outlay	0	0	0
Total	<u>\$ 399,608</u>	<u>\$ 428,671</u>	<u>\$ 429,549</u>
Total Positions	3	3	3
Funding by Source	2006	2007	2008
Income Tax	\$ 399,608	\$ 428,671	\$ 429,549
Total	<u>\$ 399,608</u>	<u>\$ 428,671</u>	<u>\$ 429,549</u>

Program Description:

This division is responsible for the administration and collection of the Kent City income tax. They obtain information regarding sources of income from residents and employers. This division also enforces ordinances regarding payment of taxes. Approximately 15,000 separate accounts are maintained on the division's income tax computer system.

Program Comments:

Excluding refunds and reimbursements, the 2008 recommended operation and maintenance budget reflects an increase of \$850 or 1.4% as compared to the 2007 budget. The major item contributing to this change is an increase of \$800 in communications and postage based on price increases.

Department:	Division:	Fund:	Account No:	
General Government	Income Tax Admin.	Income Tax	570-25	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 103,107	\$ 144,296	\$ 148,434	\$ 148,434
14 Retirement (PERS)	13,792	20,210	21,014	21,014
15 Medicare	1,493	2,116	2,176	2,176
16 Health Insurance	19,697	31,500	31,800	31,800
18 Overtime	955	1,622	1,667	1,667
19 Unemploy & Workers' Comp	13,260	2,627	2,308	2,308
Total Personal Services	\$ 152,304	\$ 202,371	\$ 207,399	\$ 207,399
21 Travel & Transportation	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
32 Communications/Postage	12,352	16,000	16,800	16,800
33 Rents & Leases	317	300	350	350
34 Professional Services	17,689	20,000	20,000	20,000
35 Maint. of Equip & Facil	934	2,400	2,400	2,400
36 Insurance & Bonding	1,384	1,600	1,600	1,600
37 Printing, Photocopy, Advert	8,035	10,000	10,000	10,000
39 Misc. Contractual Service	4,173	5,000	5,000	5,000
41 Office Supplies	1,727	1,500	1,500	1,500
42 Operating Materials	1,135	1,500	1,500	1,500
44 Small Tools/Minor Equip.	0	2,000	2,000	2,000
71 Refunds	164,227	150,000	150,000	150,000
72 Reimbursements	35,331	15,000	10,000	10,000
Total Operation & Maintenance	\$ 247,304	\$ 226,300	\$ 222,150	\$ 222,150
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 399,608	\$ 428,671	\$ 429,549	\$ 429,549

Department:	Division:	Fund:	Account No:
General Government	Service Administration	General et al	570-06
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 224,431	\$ 237,556	\$ 243,276
Operation and Maintenance	394,421	433,000	440,145
Capital Outlay	15,545	1,800	93,500
Total	<u>\$ 634,397</u>	<u>\$ 672,356</u>	<u>\$ 776,921</u>
Total Positions	3	3	3
Funding by Source			
General	\$ 466,095	\$ 494,189	\$ 594,464
Water	56,129	59,389	60,819
Sewer	56,129	59,389	60,819
Solid Waste	56,044	59,389	60,819
Total	<u>\$ 634,397</u>	<u>\$ 672,356</u>	<u>\$ 776,921</u>

Program Description:

Service Administration provides general management and direction to the Engineering, Central Maintenance, Utilities Production and Solid Waste Divisions. In addition, it is responsible for maintaining the City's buildings and open-land areas. A major focus is the City Hall buildings.

Program Comments:

The 2008 recommended operating budget reflects an increase of \$1,300 or .3% as compared to the 2007 approved budget. However, this budget also reflects the removal of \$4,500 for trash pickup of the sidewalk cans (moved to Community Support), the removal of \$500 for Earth Day downtown cleanup (moved to Community Support), the removal of \$2,900 for landscape maintenance of City buildings (moved to Central Maintenance to be performed by City Gardener) and the addition of \$3,500 for street light maintenance (previously listed under Capital Outlay).

The 2008 recommended capital includes the items that were presented in the five year capital plan.

Department:	Division:	Fund:	Account No:	
General Government	Service Administration	General et al	570-06	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 176,820	\$ 172,472	\$ 177,188	\$ 177,188
14 Retirement (PERS)	10,964	24,448	25,388	25,388
15 Medicare	2,036	1,912	1,956	1,956
16 Health Insurance	26,168	31,500	31,800	31,800
18 Overtime	5,208	4,048	4,156	4,156
19 Unemploy & Workers' Comp	3,235	3,176	2,788	2,788
Total Personal Services	\$ 224,431	\$ 237,556	\$ 243,276	\$ 243,276
21 Travel & Transportation	\$ 5,328	\$ 5,700	\$ 6,000	\$ 6,000
31 Utilities	260,253	290,000	290,000	290,000
32 Communications/Postage	4,156	4,500	4,500	4,500
33 Rents & Leases	0	500	500	500
34 Professional Services	5,854	3,800	4,800	4,800
35 Maint. of Equip & Facil	19,383	20,000	20,000	20,000
36 Insurance & Bonding	6,752	7,000	7,000	7,000
37 Printing, Photocopy, Advert	1,608	2,000	2,000	2,000
39 Misc. Contractual Service	81,744	84,000	89,845	84,000
41 Office Supplies	2,914	3,500	3,500	3,500
42 Operating Materials	6,297	10,000	10,000	10,000
44 Small Tools/Minor Equip.	132	2,000	2,000	2,000
Total Operation & Maintenance	\$ 394,421	\$ 433,000	\$ 440,145	\$ 434,300
63 Equipment Items > \$2,500	\$ 12,976	\$ 0		
Exterior Painting Maintenance			\$ 35,000	\$ 35,000
Asphalt Repair			15,000	15,000
64 Street Lighting	\$ 2,569	\$ 1,800	\$ 3,500	\$ 0
66 Supplies	\$ 0	\$ 0		
Culvert Pipe			\$ 40,000	\$ 0
Total Capital Outlay	\$ 15,545	\$ 1,800	\$ 93,500	\$ 50,000
Total	\$ 634,397	\$ 672,356	\$ 776,921	\$ 727,576



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

Line Description	General	Water	Sewer	Solid Waste	2008 Total
11 Employee - Regular Salaries	\$ 44,297	\$ 44,297	\$ 44,297	\$ 44,297	\$ 177,188
14 Retirement (PERS)	6,347	6,347	6,347	6,347	25,388
15 Medicare	489	489	489	489	1,956
16 Health Insurance	7,950	7,950	7,950	7,950	31,800
18 Overtime	1,039	1,039	1,039	1,039	4,156
19 Unemploy & Workers' Comp	697	697	697	697	2,788
Total Personal Services	\$ 60,819	\$ 60,819	\$ 60,819	\$ 60,819	\$ 243,276

21 Travel & Transportation	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
31 Utilities	290,000	0	0	0	290,000
32 Communications/Postage	4,500	0	0	0	4,500
33 Rents & Leases	500	0	0	0	500
34 Professional Services	4,800	0	0	0	4,800
35 Maint. of Equip & Facil	20,000	0	0	0	20,000
36 Insurance & Bonding	7,000	0	0	0	7,000
37 Printing, Photocopy & Advertising	2,000	0	0	0	2,000
39 Misc. Contractual Service	84,000	0	0	0	84,000
41 Office Supplies	3,500	0	0	0	3,500
42 Operating Materials	10,000	0	0	0	10,000
44 Small Tools/Minor Equip.	2,000	0	0	0	2,000
Total Operation & Maintenance	\$ 434,300	\$ 0	\$ 0	\$ 0	\$ 434,300

63 Equipment Items > \$2,500					
Exterior Painting Maintenance	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 35,000
Asphalt Repair	15,000				15,000
64 Street Lighting	0				0
66 Storm Culvert	0				0

Total Capital Outlay	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
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Total	\$ 545,119	\$ 60,819	\$ 60,819	\$ 60,819	\$ 727,576
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Department: General Government	Division: Engineering	Fund: General et al	Account No: 570-17
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 543,288	679,702	\$ 788,112
Operation and Maintenance	106,338	121,000	137,630
Capital Outlay	6,745	5,000	12,000
Total	<u>\$ 656,371</u>	<u>\$ 805,702</u>	<u>\$ 937,742</u>
Total Positions	8	8	9
Funding by Source			
General	\$ 294,769	\$ 353,234	\$ 382,824
Water	180,801	226,234	231,794
Sewer	180,801	226,234	277,459
Storm Water Drainage	0	0	45,665
Total	<u>\$ 656,371</u>	<u>\$ 805,702</u>	<u>\$ 937,742</u>

Program Description:

The Engineering division provides engineering information, surveys, design and construction inspection for streets, 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 subdivision inspections.

Program Comments:

The 2008 requested personnel lines include the new position of environmental specialist to work on implementation of the City's flooding program, to work on a capacity, management, operation and maintenance program for the sanitary sewer collection system, and to work on the storm water management plan. This position is not recommended at this time pending an evaluation of the existing engineering positions.

The 2008 recommended operation and maintenance budget reflects an increase of \$1,500 or 1.2% as compared to the 2007 budget. Professional services decreased \$2,000 due to the removal of \$7,000 for subdivision inspections and the inclusion of \$5,000 for the placement of surveying benchmarks. The surveying benchmarks were reclassified from the capital lines. The increasing cost of software licenses contributed to the growth in contractual services. Small tools and minor equipment increased \$2,000 due to the inclusion of funds to replace two computers.

The 2008 recommended capital reflects the reclassification of the survey markers to the operating lines. The server upgrade was funded in 2007 after the budget was submitted.

Department: General Government	Division: Engineering	Fund: General et al	Account No: 570-17	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 379,023	\$ 478,068	\$ 555,503	\$ 491,310
14 Retirement (PERS)	65,649	70,338	82,693	73,068
15 Medicare	5,652	7,365	8,566	7,569
16 Health Insurance	70,212	84,000	95,401	84,801
17 Uniform Allowance	885	1,000	1,700	1,400
18 Overtime	14,295	29,790	35,167	30,609
19 Unemployment & Workers' Comp	7,572	9,141	9,082	8,025
Total Personal Services	\$ 543,288	\$ 679,702	\$ 788,112	\$ 696,782
21 Travel & Transportation	\$ 5,332	\$ 7,500	\$ 8,500	\$ 7,500
28 Vehicle Fuel	1,912	2,600	3,200	2,600
32 Communications/Postage	6,118	7,500	8,300	7,500
33 Rents & Leases	0	200	200	200
34 Professional Services	60,943	72,000	72,000	70,000
35 Maint. of Equip & Facil	674	4,500	5,400	4,500
36 Insurance & Bonding	6,893	8,000	9,000	8,000
37 Printing, Photocopy, Advert	1,009	1,800	2,800	1,800
39 Misc. Contractual Service	10,983	7,500	10,830	9,000
41 Office Supplies	3,006	3,200	3,700	3,200
42 Operating Materials	1,842	3,200	3,700	3,200
44 Small Tools/Minor Equip.	7,626	3,000	10,000	5,000
Total Operation & Maintenance	\$ 106,338	\$ 121,000	\$ 137,630	\$ 122,500
63 Equipment Items > \$2,500	\$ 6,745	\$ 5,000		
Survey Markers			\$ 5,000	\$ 0
Server Upgrade			7,000	0
Total Capital Outlay	\$ 6,745	\$ 5,000	\$ 12,000	\$ 0
Total	\$ 656,371	\$ 805,702	\$ 937,742	\$ 819,282



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

Line Description				2008
	General	Water	Sewer	Total
11 Employee - Regular Salaries	\$ 163,770	\$ 163,770	\$ 163,770	\$ 491,310
14 Retirement (PERS)	24,356	24,356	24,356	73,068
15 Medicare	2,523	2,523	2,523	7,569
16 Health Insurance	28,267	28,267	28,267	84,801
17 Uniform Allowance	1,400	0	0	1,400
18 Overtime	10,203	10,203	10,203	30,609
19 Unemploy & Workers' Comp	2,675	2,675	2,675	8,025
Total Personal Services	\$ 233,194	\$ 231,794	\$ 231,794	\$ 696,782
21 Travel & Transportation	\$ 7,500	\$ 0	\$ 0	\$ 7,500
28 Vehicle Fuel	2,600	0	0	2,600
32 Communications/Postage	7,500	0	0	7,500
33 Rents & Leases	200	0	0	200
34 Professional Services	70,000	0	0	70,000
35 Maint. of Equip & Facil	4,500	0	0	4,500
36 Insurance & Bonding	8,000	0	0	8,000
37 Printing, Photocopy, Advert	1,800	0	0	1,800
39 Misc. Contractual Service	9,000	0	0	9,000
41 Office Supplies	3,200	0	0	3,200
42 Operating Materials	3,200	0	0	3,200
44 Small Tools/Minor Equip.	5,000	0	0	5,000
Total Operation & Maintenance	\$ 122,500	\$ 0	\$ 0	\$ 122,500
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Total Financial Resources	\$ 355,694	\$ 231,794	\$ 231,794	\$ 819,282

Department:	Division:	Fund:	Account No:	
General Government	Rental Units	General	570-07	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	14,663	10,800	20,700	18,300
Capital Outlay	0	0	0	0
Total	<u>\$ 14,663</u>	<u>\$ 10,800</u>	<u>\$ 20,700</u>	<u>\$ 18,300</u>
Total Positions	0	0	0	0
Funding by Source				
General	<u>\$ 14,663</u>	<u>\$ 10,800</u>	<u>\$ 20,700</u>	<u>\$ 18,300</u>
Total	<u>\$ 14,663</u>	<u>\$ 10,800</u>	<u>\$ 20,700</u>	<u>\$ 18,300</u>

Program Description:

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

Program Comments:

The 2008 recommended operating budget reflects an increase of \$7,500 or 69.4% as compared to the 2007 budget based upon anticipated levels of expenditures. Due to the configuration of the meters, the City has to pay the bill and then bill the tenants accordingly. The amounts budgeted relate to the rental of the Medical Arts Building, 408 North Mantua (the house next to the West Side Fire Station) and 233 ½ South Water Street. For 2008, a utilities line has been included to facilitate tracking of the utilities at 233 ½ South Water Street.

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
31 Utilities	\$ 0	\$ 0	\$ 4,400	\$ 3,800
34 Professional Services	1,781	1,800	1,800	2,000
35 Maintenance of Equip. & Facilities	12,002	8,000	12,000	10,000
39 Misc. Contractual Service	880	1,000	2,500	2,500
<u>Total Operation & Maintenance</u>	<u>\$ 14,663</u>	<u>\$ 10,800</u>	<u>\$ 20,700</u>	<u>\$ 18,300</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 14,663	\$ 10,800	\$ 20,700	\$ 18,300



Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Judgments & Moral Claims	\$ 883	\$ 20,000	\$ 20,000	\$ 20,000
Elections	22,785	15,000	15,000	15,000
County Auditor & Treasurer Fees	27,795	30,000	30,000	30,000
Delinquent Land Tax	288	500	500	500
Professional Independent Auditor	27,957	28,000	28,000	28,000
Audit Fees Remitted to State	0	1,000	1,000	1,000
Standing Rock Cemetery	141,406	145,000	150,000	150,000
Property Taxes	13,012	13,000	20,000	20,000
Ambulance Collection Fees/Refunds	2,938	6,000	6,000	6,000
Brimfield-Kent JEDD M & I Fund	1,165	0	2,500	2,500
Workers' Compensation	11,723	12,000	12,000	12,000
Misc. Refunds & Reimbursements	973	1,000	1,000	1,000

Total	\$ 250,925	\$ 271,500	\$ 286,000	\$ 286,000
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PUBLIC SAFETY



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
PUBLIC SAFETY		
Public Safety		
Safety Director	\$150,719	\$150,719
Police Services	4,305,062	4,300,062
Records and Communications	902,642	903,042
Juvenile Services	374,129	373,779
Support Services	194,181	193,881
Trust Funds	56,300	56,300
Police Pension	125,000	125,000
Fire Services	4,130,354	3,812,399
Fire - Community Services	227,904	199,454
Technical Rescue	29,461	32,861
Hazmat	16,970	16,970
Confined Space	11,527	11,427
Fire Pension	125,000	125,000
Wireless 9-1-1	25,000	25,000
Capital Projects	0	300,000
	<hr/>	<hr/>
Total	\$10,674,249	\$10,625,894

Department:	Division:	Fund:	Account No:
Public Safety	Safety Director	General	510-16
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 116,899	\$ 116,146	\$ 119,119
Operation and Maintenance	28,591	23,000	31,600
Capital Outlay	0	0	0
Total	<u>\$ 145,490</u>	<u>\$ 139,146</u>	<u>\$ 150,719</u>
Total Positions	1	1	1
Funding by Source	2006	2007	2008
General	\$ <u>145,490</u>	\$ <u>139,146</u>	\$ <u>150,719</u>
Total	<u>\$ 145,490</u>	<u>\$ 139,146</u>	<u>\$ 150,719</u>

Program Description:

The Office of the Director of Safety is responsible for administrative review of the divisions of the Safety Department. Guidance and general policy direction are formulated consistent with the community's needs, and coordination is enhanced through joint planning with the safety divisions and other City Departments. Community contact on administrative issues is an important function and relieves the City Manager from becoming personally involved in numerous day-to-day operations of both the Police and Fire Departments. The Director also represents the City on a variety of safety and planning-related issues and groups.

The Director also performs a wide variety of numerous administrative tasks at the request of the City Manager, coordinates many of the special assignments referred to the Administration by the City Council, and serves as Acting City Manager in the Manager's absence.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an overall increase of \$8,600 or 37.4% as compared to the 2007 budget. This increase is primarily due to the inclusion of \$7,500 in the professional services line for an intern to assist in emergency planning development. Also contributing to the overall growth are increases in phone and data network costs, as well as general phone system maintenance.

Department:
Public Safety

Division:
Safety Director

Fund:
General

Account No:
510-16

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 90,788	\$ 90,219	\$ 92,761	\$ 92,761
14 Retirement (PERS)	11,496	12,495	12,987	12,987
15 Medicare	1,307	1,308	1,345	1,345
16 Health Insurance	11,868	10,500	10,600	10,600
19 Unemploy.& Work.Comp.	1,440	1,624	1,426	1,426
Total Personal Services	\$ 116,899	\$ 116,146	\$ 119,119	\$ 119,119
21 Travel & Transportation	\$ 225	\$ 4,100	\$ 4,100	\$ 4,100
32 Communications/Postage	1,335	1,400	1,700	1,700
34 Professional Services	12,352	2,500	10,000	10,000
35 Maint of Equip & Facilities	525	300	1,000	1,000
36 Insurance & Bonding	784	1,000	1,000	1,000
37 Printing, Photocopy, Advertising	4	150	200	200
39 Misc. Contractual Service	12,486	12,500	12,500	12,500
41 Office Supplies	284	350	350	350
42 Operating Materials	28	200	250	250
44 Small Tools/Minor Equipment	568	500	500	500
Total Operation & Maintenance	\$ 28,591	\$ 23,000	\$ 31,600	\$ 31,600
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 145,490	\$ 139,146	\$ 150,719	\$ 150,719

Department:	Division:	Fund:	Account No:
Public Safety	Police Services	General & Income Tax Safety	510-01
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 3,525,521	\$ 3,711,578	3,789,962
Operation and Maintenance	272,329	332,300	370,100
Capital Outlay	62,367	280,000	145,000
Total	<u>\$ 3,860,217</u>	<u>\$ 4,323,878</u>	<u>\$ 4,305,062</u>
Total Positions	41	41	41
Funding by Source	2006	2007	2008
General	\$ 1,526,283	\$ 1,823,638	\$ 1,752,856
Income Tax Safety	<u>2,333,934</u>	<u>2,500,240</u>	<u>2,552,206</u>
Total	<u>\$ 3,860,217</u>	<u>\$ 4,323,878</u>	<u>\$ 4,305,062</u>

Program Description:

This program area provides the most fundamental of law enforcement services, as well as the necessary support functions. The basic activities that this program performs are patrol, investigations, administration (including crime prevention and planning) and parking enforcement.

The major facet of this division is patrol operations, which perform the vast majority of work within the department. The patrol operation is where most inspection, prevention and enforcement action takes place. Day-to-day maintenance and operational actions are also performed at this level, with support functions providing for necessary backup to patrol function.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$27,800 or 8.4% as compared to the 2007 budget. The growth in the budget is primarily attributable to an increase of \$9,000 in vehicle fuel due to price increases, \$8,000 in ammunition to provide additional training required by the acquisition of new firearms and \$7,000 in contractual services to pay the City's fair share of the Portage County Drug Task Force. Previously, the City belonged to the Western Portage County Drug Task Force (now defunct) which was supported by forfeiture funds.

The 2008 recommended capital was included in the five year capital improvement plan.

Department: Public Safety Division: Police Services Fund: General & Income Tax Safety Account No: 510-01

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 86,687	88,460	\$ 91,450	\$ 91,450
12 Uniformed Police Salaries	2,207,357	2,364,776	2,421,112	2,421,112
14 Retirement (PERS)	387,962	440,043	450,945	450,945
15 Medicare	28,244	29,317	30,025	30,025
16 Health Insurance	395,223	430,500	434,600	434,600
17 Uniform & Clothing Allowance	31,057	33,150	35,100	35,100
18 Overtime	342,900	276,202	283,743	283,743
19 Unemploy & Workers' Comp	46,091	49,130	42,987	42,987
Total Personal Services	\$ 3,525,521	\$ 3,711,578	\$ 3,789,962	\$ 3,789,962
21 Travel & Transportation	\$ 2,085	\$ 8,400	\$ 8,400	\$ 8,400
28 Vehicle Fuel	47,429	49,000	64,000	58,000
31 Utilities	187	500	500	500
32 Communications/Postage	20,741	22,500	26,600	26,000
33 Rents & Leases	389	400	400	400
34 Professional Services	49,462	56,600	61,000	61,000
35 Maint. of Equip & Facil	44,304	53,000	57,900	55,000
36 Insurance & Bonding	51,150	66,000	60,000	60,000
37 Printing, Photocopy, Advert	2,564	5,000	4,200	4,200
38 Criminal Apprehension	15	4,000	4,000	4,000
39 Misc. Contractual Service	10,337	12,200	19,200	19,200
41 Office Supplies	3,328	3,800	4,500	4,500
42 Operating Materials	16,478	20,000	20,000	20,000
44 Small Tools/Minor Equip.	13,229	14,400	14,900	14,400
45 Ammunition	10,631	16,500	24,500	24,500
Total Operation & Maintenance	\$ 272,329	\$ 332,300	\$ 370,100	\$ 360,100
64 Street Lighting	\$ 396	\$ 0	\$ 0	\$ 0
63 Equipment Items > \$2,500	\$ 61,971	\$ 280,000		
Plain Car Replacement - Three			\$ 28,000	\$ 33,000
Miscellaneous Equipment Replacement			30,000	30,000
New Firearms			42,000	42,000
Suburban 4WD Vehicle			45,000	45,000
Total Capital Outlay	\$ 62,367	\$ 280,000	\$ 145,000	\$ 150,000
Total	\$ 3,860,217	\$ 4,323,878	\$ 4,305,062	\$ 4,300,062



Department:	Division:	Fund:	Account No:
Public Safety	Police Services	General & Income Tax Safety	510-01

Line Description	General	Income Tax Safety	2008 Total
11 Employee - Regular Salaries	\$ 91,450	\$ 0	\$ 91,450
12 Uniformed Police Salaries	760,991	1,660,121	2,421,112
14 Retirement (PERS)	149,251	301,694	450,945
15 Medicare	3,954	26,071	30,025
16 Health Insurance	127,200	307,400	434,600
17 Uniform & Clothing Allow.	9,000	26,100	35,100
18 Overtime	81,552	202,191	283,743
19 Unemploy & Workers' Comp	14,358	28,629	42,987
Total Personal Services	\$ 1,237,756	\$ 2,552,206	\$ 3,789,962
21 Travel & Transportation	\$ 8,400	\$ 0	\$ 8,400
28 Vehicle Fuel	58,000	0	58,000
31 Utilities	500	0	500
32 Communications/Postage	26,000	0	26,000
33 Rents & Leases	400	0	400
34 Professional Services	61,000	0	61,000
35 Maint. of Equip & Facil	55,000	0	55,000
36 Insurance & Bonding	60,000	0	60,000
37 Printing, Photocopy, Advert	4,200	0	4,200
38 Criminal Apprehension	4,000	0	4,000
39 Misc. Contractual Service	19,200	0	19,200
41 Office Supplies	4,500	0	4,500
42 Operating Materials	20,000	0	20,000
44 Small Tools/Minor Equip.	14,400	0	14,400
46 Prisoner Sustenance	24,500	0	24,500
Total Operation & Maintenance	\$ 360,100	\$ 0	\$ 360,100
63 Equipment Items > \$2,500			
Plain Car Replacement - Three	\$ 33,000	\$ 0	\$ 33,000
Miscellaneous Equipment Replacement	30,000	0	30,000
New Firearms	42,000	0	42,000
Suburban 4WD Vehicle	45,000		45,000
Total Capital Outlay	\$ 150,000	\$ 0	\$ 150,000
Total	\$ 1,747,856	\$ 2,552,206	\$ 4,300,062

Department:	Division:	Fund:	Account No:
Public Safety	Police-Records and Communications	General	510-14
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 719,642	\$ 767,363	\$ 777,142
Operation and Maintenance	85,656	124,400	125,500
Capital Outlay	119,057	0	0
Total	<u>\$ 924,355</u>	<u>\$ 891,763</u>	<u>\$ 902,642</u>
Total Positions	13	13	13
Funding by Source	2006	2007	2008
General	\$ 924,355	\$ 891,763	\$ 902,642
Total	<u>\$ 924,355</u>	<u>\$ 891,763</u>	<u>\$ 902,642</u>

Program Description:

This division provides for dispatching, maintenance of records and coordination and relay of most information in the department. Dispatching requires keeping track of functional assignment of 4 to 10 police mobile units within the city. In addition, dispatch processes emergency fire and medical calls for both the City and Franklin Township. The requirements for records involves processing and filing reports of incidents or actions taken, retrieval of the data for internal or external use and the receipt and accounting for local, state and federal funds.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$1,500 or 1.2% as compared to the 2007 budget. Increases of \$2,600 in the LEADS contract (rents and leases) and \$1,400 in equipment maintenance contracts were partially offset by a decrease in professional services of \$3,300 based on the historical level of expenditures related to tuition reimbursement.

Department: Public Safety Division: Police-Records & Comm. Fund: General Account No: 510-14

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 471,430	\$ 520,857	\$ 527,535	\$ 527,535
14 Retirement (PERS)	71,428	77,981	79,923	79,923
15 Medicare	5,414	5,958	6,066	6,066
16 Health Insurance	104,180	105,000	106,000	106,000
17 Uniform Allowance	5,000	5,250	5,500	5,500
18 Overtime	52,707	42,182	43,342	43,342
19 Unemploy.& Work.Comp.	9,483	10,135	8,776	8,776
Total Personal Services	\$ 719,642	\$ 767,363	\$ 777,142	\$ 777,142
21 Travel & Transportation	\$ 0	\$ 500	\$ 500	\$ 500
32 Communications/Postage	10,051	12,500	12,500	13,000
33 Rents & Leases	8,369	9,800	12,400	12,400
34 Professional Services	6,748	20,300	18,500	17,000
35 Maint. of Equip & Facil	11,438	17,000	18,000	18,400
37 Printing, Photocopy, Advert	3,845	5,200	5,000	5,000
39 Misc. Contractual Service	38,360	53,600	53,600	54,600
41 Office Supplies	4,680	3,000	2,500	2,500
42 Operating Materials	973	500	500	500
44 Small Tools/Minor Equip.	1,192	2,000	2,000	2,000
Total Operation & Maintenance	\$ 85,656	\$ 124,400	\$ 125,500	\$ 125,900
63 Equipment Items > \$2,500	\$ 119,057	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 119,057	\$ 0	\$ 0	\$ 0
Total	\$ 924,355	\$ 891,763	\$ 902,642	\$ 903,042

Department:	Division:	Fund:	Account No:
Public Safety	Police-Juvenile	General	510-03
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 308,785	\$ 332,395	\$ 340,079
Operation and Maintenance	23,046	33,900	34,050
Capital Outlay	0	0	0
Total	<u>\$ 331,831</u>	<u>\$ 366,295</u>	<u>\$ 374,129</u>
Total Positions	4	4	4
Funding by Source	2006	2007	2008
General	\$ <u>331,831</u>	\$ <u>366,295</u>	\$ <u>374,129</u>
Total	<u>\$ 331,831</u>	<u>\$ 366,295</u>	<u>\$ 374,129</u>

Program Description:

The juvenile services division operates as an investigative unit by investigating and processing follow up of cases in which a juvenile is involved as either a victim or an offender.

The juvenile bureau also serves as a counseling unit. In minor criminal cases, in-house counseling serves as an alternative to the referral of juvenile offenders to the juvenile court. Counseling is provided to juveniles with personal or family problems without carrying the stigma of police contact.

The third primary function of this division is to provide for community relations as they relate to children. Examples are "Officer Bill" and other safety presentations in the schools, talks with P.T.A. groups and tours of the police facilities for youth groups.

Program Comments:

The 2008 recommended operation and maintenance budget reflects a decrease of \$200 or 0.6% as compared to the 2007 budget.

Department:
Public Safety

Division:
Police - Juvenile

Fund:
General

Account No:
510-03

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 51,805	\$ 54,462	\$ 55,985	\$ 55,985
12 Uniformed Police Salaries	163,523	165,712	170,062	170,062
14 Retirement (PERS)	32,664	37,943	39,048	39,048
15 Medicare	2,506	2,656	2,726	2,726
16 Health Insurance	40,151	42,000	42,400	42,400
17 Uniform Allowance	2,400	2,550	2,700	2,700
18 Overtime	11,286	22,700	23,324	23,324
19 Unemployment & Workers' Comp	4,450	4,372	3,834	3,834
Total Personal Services	\$ 308,785	\$ 332,395	\$ 340,079	\$ 340,079
21 Travel & Transportation	\$ 695	\$ 600	\$ 750	\$ 800
28 Vehicle Fuel	467	1,400	1,800	1,400
32 Communications/Postage	246	500	600	600
34 Professional Services	19,962	29,500	29,000	29,000
35 Maint. of Equip.& Facilities	1,676	1,300	1,300	1,300
39 Misc. Contractual Service	0	200	200	200
42 Operating Materials	0	400	400	400
Total Operation & Maintenance	\$ 23,046	\$ 33,900	\$ 34,050	\$ 33,700
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 331,831	\$ 366,295	\$ 374,129	\$ 373,779

Department:	Division:	Fund:	Account No:
Public Safety	Police-Support Services	General	510-06
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 170,639	\$ 163,543	\$ 167,581
Operation and Maintenance	13,544	26,200	26,600
Capital Outlay	0	0	0
Total	<u>\$ 184,183</u>	<u>\$ 189,743</u>	<u>\$ 194,181</u>
Total Positions	7	7	7
Funding by Source	2006	2007	2008
General	\$ <u>184,183</u>	\$ <u>189,743</u>	\$ <u>194,181</u>
Total	<u>\$ 184,183</u>	<u>\$ 189,743</u>	<u>\$ 194,181</u>

Program Description:

Three primary areas of responsibility are performed in the Support Services cost center. Activities related to animal complaints, disturbances and protection are handled by the Compliance Officer for approximately forty percent of his assigned time. These activities include loose and stray animal concerns, humane treatment of animals, finding homes for abandoned animals, and follow-up efforts on barking, noise and dangerous animal issues.

The remainder of the Compliance Officer's duties relate to parking compliance and vehicle issues. Daily activities include regulation of parking in the areas in which established restrictions exist, as well as general patrol around the City for parking and vehicle violations. Junk vehicle notices and removals are also noted in this area.

The third primary area funded in this cost center is Jail Detention Officers. Detention personnel are regularly scheduled approximately 125 hours per week, during the hours that housing prisoners is most likely. Six officers are authorized for these duties and fill the hours on a rotating schedule. Some employee benefits are provided on a pro rata basis, while others are earned on an actual time accrued basis. Uniforms, training and other job-related expenses are paid directly by the City on an as needed basis.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$100 or 0.4% as compared to the 2007 budget.

Department: Public Safety Division: Police - Support Services Fund: General Account No: 510-06

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 117,198	\$ 123,717	\$ 127,084	\$ 127,084
14 Retirement (PERS)	24,824	17,983	18,672	18,672
15 Medicare	1,870	1,883	1,934	1,934
16 Health Insurance	11,868	10,500	10,600	10,600
17 Uniform Allowance	211	1,000	1,000	1,000
18 Overtime	12,427	6,123	6,291	6,291
19 Unemployment & Workers' Comp	2,241	2,337	2,000	2,000
Total Personal Services	\$ 170,639	\$ 163,543	\$ 167,581	\$ 167,581

21 Travel & Transportation	\$ 0	\$ 400	\$ 400	\$ 400
28 Vehicle Fuel	1,654	1,800	2,400	2,100
32 Communications/Postage	383	900	900	900
34 Professional Services	1,022	2,000	2,000	2,000
35 Maint. of Equip.& Facilities	2,916	3,000	3,000	3,000
37 Printing, Photocopy, Advertising	0	1,200	1,000	1,000
39 Misc. Contractual Service	4,400	7,000	7,000	7,000
42 Operating Materials	804	1,400	1,400	1,400
44 Small Tools/Minor Equip.	0	500	500	500
46 Prisoner Sustenance	2,365	8,000	8,000	8,000
Total Operation & Maintenance	\$ 13,544	\$ 26,200	\$ 26,600	\$ 26,300

63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
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Total	\$ 184,183	\$ 189,743	\$ 194,181	\$ 193,881
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Department:	Division:	Fund:	Account No:
Public Safety	Police - Trust Funds	Statutory Funds	510-01
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	89,407	39,000	42,000
Capital Outlay	18,499	34,000	14,300
Total	<u>\$ 107,906</u>	<u>\$ 73,000</u>	<u>\$ 56,300</u>
Total Positions	0	0	0
Funding by Source	2006	2007	2008
State and Local Forfeits	\$ 12,000	\$ 15,000	\$ 15,000
Drug Law Enforcement	7,000	14,000	15,000
Enforcement and Education	10,932	10,000	12,000
Law Enforcement Trust	77,974	34,000	14,300
Total	<u>\$ 107,906</u>	<u>\$ 73,000</u>	<u>\$ 56,300</u>

Program Description:

State law requires that certain fine and forfeiture monies be accounted for in separate funds and the proceeds be used for specific purposes such as criminal apprehension, drug enforcement activities and DUI enforcement and education. This division details those funds and activities.

Program Comments:

As required by law, any amounts budgeted in these funds will be spent for eligible, specific law enforcement purposes.

Department:
Public Safety

Division:
Police-Trust Funds

Fund:
Statutory Funds

Account No:
510-01

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
34 Professional Services	\$ 250	\$ 6,000	\$ 8,000	\$ 8,000
35 Maint. of Equip. & Facilities	0	2,000	2,000	2,000
38 Criminal Apprehension	0	0	2,000	2,000
39 Misc. Contractual Service	86,475	11,000	10,000	10,000
42 Operating Materials	0	12,000	8,000	8,000
44 Small Tools/Minor Equip.	2,682	8,000	12,000	12,000
Total Operation & Maintenance	\$ 89,407	\$ 39,000	\$ 42,000	\$ 42,000

63 Equipment Items > \$2,500 Building Renovation	\$ 18,499	\$ 34,000	\$ 14,300	\$ 14,300
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Total Capital Outlay	\$ 18,499	\$ 34,000	\$ 14,300	\$ 14,300
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Total	\$ 107,906	\$ 73,000	\$ 56,300	\$ 56,300
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Department: Public Safety Division: Police-Trust Funds Fund: Statutory Funds-See Below Account No: 510-01

Line Description	State and Local Forfeits	Drug Law Enforcement	Enforcement and Education	Law Enforcement Trust	Total Trust Funds
34 Professional Services	\$ 3,000	\$ 0	\$ 5,000	\$ 0	\$ 8,000
35 Maint. of Equip.& Facilities	2,000	0	0	0	2,000
38 Criminal Apprehension	0	2,000	0	0	2,000
39 Misc. Contractual Service	0	10,000	0	0	10,000
42 Operating Materials	5,000	0	3,000	0	8,000
44 Small Tools/Minor Equip.	5,000	3,000	4,000	0	12,000
Total Operation & Maintenance	\$ 15,000	\$ 15,000	\$ 12,000	\$ 0	\$ 42,000

63 Equipment Items > \$2,500 Building Renovation	\$ 0	\$ 0	\$ 0	\$ 14,300	\$ 14,300
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Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 14,300	\$ 14,300
Total	\$ 15,000	\$ 15,000	\$ 12,000	\$ 14,300	\$ 56,300

Department:	Division:	Fund:	Account No:	
Public Safety	Police Services	Police Pension	510-08	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 108,380	\$ 108,000	\$ 125,000	\$ 125,000
Operation and Maintenance	0	0	0	0
Capital Outlay	0	0	0	0
Total	<u>\$ 108,380</u>	<u>\$ 108,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
Total Positions	0	0	0	0
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Funding by Source				
Police Pension	<u>\$ 108,380</u>	<u>\$ 108,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
Total	<u>\$ 108,380</u>	<u>\$ 108,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required police pension.

Program Comments:

A portion of the City's property taxes is designated to pay police pension. The City is required to contribute 19.5% for the pension on all uniformed police salaries that are paid by the City. The amounts budgeted for pension in the police division personnel lines have been reduced proportionally by the amount of property taxes that are designated for this purpose.

Department:	Division:	Fund:	Account No:	
Public Safety	Police Services	Police Pension	510-08	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
14 Retirement	\$ 108,380	\$ 108,000	\$ 125,000	\$ 125,000
Total Personal Services	\$ 108,380	\$ 108,000	\$ 125,000	\$ 125,000

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 108,380	\$ 108,000	\$ 125,000	\$ 125,000

Department: Public Safety Division: Fire Services Fund: General, West Side, Fire & E.M.S. Account No: 510-04

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 2,778,815	\$ 3,193,613	\$ 3,435,104	\$ 3,316,799
Operation and Maintenance	304,102	313,500	325,750	326,100
Capital Outlay	51,916	200,000	369,500	169,500
Total	<u>\$ 3,134,833</u>	<u>\$ 3,707,113</u>	<u>\$ 4,130,354</u>	<u>\$ 3,812,399</u>
Total Positions	38	38	39	38
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Funding by Source				
General	\$ 1,146,390	\$ 1,054,247	\$ 1,244,398	\$ 1,126,093
West Side Fire	211,455	266,355	327,800	327,300
Fire & E.M.S.	<u>1,776,988</u>	<u>2,386,511</u>	<u>2,558,156</u>	<u>2,359,006</u>
Total	<u>\$ 3,134,833</u>	<u>\$ 3,707,113</u>	<u>\$ 4,130,354</u>	<u>\$ 3,812,399</u>

Program Description:

The Fire Services Division provides fire suppression and emergency medical services for the City of Kent. By contract, this division provides the same services to Franklin Township and Sugar Bush Knolls.

Year	Fire Alarms	Medical Alarms	Total Calls	Percentage Increase (Decrease)
2006	947	2,676	3,623	(1.82)
2005	1,024	2,666	3,690	(3.33)
2004	1,134	2,683	3,817	5.09
2003	1,030	2,602	3,632	8.03
2002	954	2,408	3,362	(7.23)
2001	1,094	2,530	3,624	

Program Comments:

The 2008 requested personnel accounts include the new position of assistant fire chief and the 2008 recommended include funding for the three new firefighter positions. However, it is recommended that the new position not be created and the three firefighter positions remain vacant until sustainable funding is secured.

The 2008 recommended operation and maintenance budget reflects an increase of \$12,600 or 4.0% as compared to the 2007 budget. The major items contributing to the growth are an increase of \$3,000 in vehicle fuel and an increase of \$7,100 in utilities. These changes are based on the historic level of expenditures, coupled with anticipated price increases. Staff is currently working on critical repairs and revisions to the HVAC system. These changes are anticipated to reduce utility and repair and maintenance costs in the future.

The 2008 recommended capital includes the items that were presented in the five year capital plan. It is anticipated that a \$200,000 ambulance will be purchased through the existing vehicle replacement reserve.

Department: Public Safety Division: Fire Services Fund: General, West Side, Fire & EMS Account No: 510-04

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 46,389	\$ 53,069	\$ 54,320	\$ 54,320
13 Uniformed Fire Salaries	1,724,630	1,994,754	2,123,295	2,048,290
14 Retirement (PERS)	359,804	445,001	483,006	462,792
15 Medicare	24,981	28,188	30,536	28,968
16 Health Insurance	329,271	346,500	361,800	349,800
17 Uniform & Clothing Allowance	24,500	26,550	31,050	30,300
18 Overtime	233,226	258,014	302,551	295,051
19 Unemploy & Workers' Comp	36,014	41,537	48,546	47,278
Total Personal Services	\$ 2,778,815	\$ 3,193,613	\$ 3,435,104	\$ 3,316,799
21 Travel & Transportation	\$ 4,819	\$ 7,000	\$ 7,000	\$ 7,000
22 Training	4,175	8,500	8,500	8,500
28 Vehicle Fuel	24,262	24,000	26,000	27,000
31 Utilities	72,091	67,500	72,600	74,600
32 Communications/Postage	21,633	24,400	24,400	24,400
33 Rents & Leases	317	500	1,000	500
34 Professional Services	25,287	23,200	23,200	23,200
35 Maint. of Equip & Facil	53,609	55,000	59,650	56,000
36 Insurance & Bonding	33,074	35,600	33,600	33,600
37 Printing, Photocopy, Advert	1,375	2,200	2,200	2,200
39 Misc. Contractual Service	19,721	12,000	12,000	13,500
41 Office Supplies	2,318	2,600	2,600	2,600
42 Operating Materials	40,414	48,500	50,500	50,500
44 Small Tools/Minor Equip.	1,007	2,500	2,500	2,500
Total Operation & Maintenance	\$ 304,102	\$ 313,500	\$ 325,750	\$ 326,100
63 Equipment Items > \$2,500	\$ 51,916	\$ 200,000		
Engine Replacement Reserve			\$ 125,000	\$ 125,000
SCBA Equipment Replacement (7)			24,500	24,500
Miscellaneous Small Equipment			20,000	20,000
Ambulance			200,000	0
Total Capital Outlay	\$ 51,916	\$ 200,000	\$ 369,500	\$ 169,500
Total	\$ 3,134,833	\$ 3,707,113	\$ 4,130,354	\$ 3,812,399



Department: Public Safety Division: Fire Services Fund: General, West Side, Fire & E.M.S. Account No: 510-04

Line Description	General	West Side	Fire & E.M.S.	2008 Total
11 Employee - Regular Salaries	\$ 0	\$ 0	\$ 54,320	\$ 54,320
13 Uniformed Fire Salaries	735,389	250,000	1,062,901	2,048,290
14 Retirement (PERS)	161,262	55,000	246,530	462,792
15 Medicare	7,169	0	21,799	28,968
16 Health Insurance	95,400	0	254,400	349,800
17 Uniform & Clothing Allow.	9,550	0	20,750	30,300
18 Overtime	94,152	0	200,899	295,051
19 Unemploy & Workers' Comp	23,171	0	24,107	47,278
Total Personal Services	\$ 1,126,093	\$ 305,000	\$ 1,885,706	\$ 3,316,799
21 Travel & Transportation	\$ 0	\$ 0	\$ 7,000	\$ 7,000
22 Training	0	0	8,500	8,500
28 Vehicle Fuel	0	0	27,000	27,000
31 Utilities	0	12,600	62,000	74,600
32 Communications/Postage	0	2,400	22,000	24,400
33 Rents & Leases	0	0	500	500
34 Professional Services	0	4,200	19,000	23,200
35 Maint. of Equip & Facil	0	1,000	55,000	56,000
36 Insurance & Bonding	0	600	33,000	33,600
37 Printing, Photocopy, Advert	0	0	2,200	2,200
39 Misc. Contractual Service	0	500	13,000	13,500
41 Office Supplies	0	0	2,600	2,600
42 Operating Materials	0	500	50,000	50,500
44 Small Tools/Minor Equip.	0	500	2,000	2,500
Total Operation & Maintenance	\$ 0	\$ 22,300	\$ 303,800	\$ 326,100
63 Equipment Items > \$2,500				
Fire Truck Replacement Fund	\$ 0	\$ 0	\$ 125,000	\$ 125,000
Miscellaneous Small Equipment	0	0	20,000	20,000
SCBA (7 - Replacement)	0	0	24,500	24,500
Ambulance (Replacement)	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 169,500	\$ 169,500
Total	\$ 1,126,093	\$ 327,300	\$ 2,359,006	\$ 3,812,399

Department: Public Safety	Division: Fire - Community Services	Fund: Fire & E.M.S.	Account No: 510-18
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 184,520	\$ 184,898	\$ 192,604
Operation and Maintenance	4,993	6,850	7,300
Capital Outlay	0	25,000	28,000
Total	<u>\$ 189,513</u>	<u>\$ 216,748</u>	<u>\$ 227,904</u>
Total Positions	2	2	2
Funding by Source			
Fire & E.M.S.	<u>\$ 189,513</u>	<u>\$ 216,748</u>	<u>\$ 227,904</u>
Total	<u>\$ 189,513</u>	<u>\$ 216,748</u>	<u>\$ 227,904</u>

Program Description:

The Community Services Division tracks expenditures related to Fire Prevention programs such as inspections, plan reviews and fire safety education.

Program Comments:

The 2008 recommended operation and maintenance budget reflects no change as compared to the 2007 budget.

Department: Public Safety Division: Fire - Community Services Fund: Fire & E.M.S. Account No: 510-18

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
13 Uniformed Fire Salaries	\$ 121,661	\$ 124,155	\$ 128,200	\$ 128,200
14 Retirement (PERS)	23,699	25,348	28,636	28,636
15 Medicare	1,944	1,925	2,136	2,136
16 Health Insurance	23,737	21,000	21,200	21,200
17 Uniform Allowance	1,500	1,500	1,700	1,700
18 Overtime	9,652	8,580	8,580	8,580
19 Unemployment & Workers' Comp	2,327	2,390	2,152	2,152
Total Personal Services	\$ 184,520	\$ 184,898	\$ 192,604	\$ 192,604
21 Travel & Transportation	\$ 0	\$ 600	\$ 600	\$ 600
22 Training	0	500	500	500
28 Vehicle Fuel	1,560	1,800	2,000	1,800
32 Communications/Postage	2	100	100	100
35 Maint. Of Equip. & Facilities	0	300	300	300
36 Insurance & Bonding	697	700	700	700
39 Misc. Contractual Service	70	850	1,100	350
41 Office Supplies	196	200	200	200
42 Operating Materials	2,468	1,800	1,800	2,300
Total Operation & Maintenance	\$ 4,993	\$ 6,850	\$ 7,300	\$ 6,850
63 Equipment Items > \$2,500	\$ 0	\$ 25,000		
Fire Prevention Vehicle - Vehicle Replacement Fund			\$ 28,000	\$ 0
Total Capital Outlay	\$ 0	\$ 25,000	\$ 28,000	\$ 0
Total	\$ 189,513	\$ 216,748	\$ 227,904	\$ 199,454

Department:	Division:	Fund:	Account No:
Public Safety	Fire - Technical Rescue	Fire & E.M.S.	510-19
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 11,029	\$ 20,449	\$ 20,411
Operation and Maintenance	1,246	8,850	9,050
Capital Outlay	0	0	0
Total	<u>\$ 12,275</u>	<u>\$ 29,299</u>	<u>\$ 29,461</u>
Total Positions	0	0	0
Funding by Source	2006	2007	2008
Fire & E.M.S.	<u>\$ 12,275</u>	<u>\$ 29,299</u>	<u>\$ 29,461</u>
Total	<u>\$ 12,275</u>	<u>\$ 29,299</u>	<u>\$ 29,461</u>

Program Description:

The Technical Rescue cost center is used to track expenditures in the area of technical rescue, which include high angle rope, water, ice, auto extrication and heavy rescue.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$3,600 as compared to the 2007 budget. The increase is due to the inclusion of funds to purchase new cold weather suits to replace existing suits that are more than twenty years old.

Department:
Public Safety

Division:
Fire - Technical Rescue

Fund:
Fire & E.M.S.

Account No:
510-19

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
14 Retirement	\$ 1,708	\$ 3,245	\$ 3,245	\$ 3,245
18 Overtime	9,321	16,900	16,900	16,900
19 Unemploy & Worker's Comp	0	304	266	266
Total Personal Services	\$ 11,029	\$ 20,449	\$ 20,411	\$ 20,411
21 Travel & Transportation	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
22 Training	350	750	750	750
35 Maint. of Equip.& Facilities	631	2,400	2,600	2,400
42 Operating Materials	265	3,500	3,500	7,100
44 Small Tools/Minor Equip.	0	1,200	1,200	1,200
Total Operation & Maintenance	\$ 1,246	\$ 8,850	\$ 9,050	\$ 12,450
63 Equipment Items > \$2,500	\$ 0	\$ 0		
Gumby Cold Weather Suits (Qty. 3)			\$ 3,600	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 3,600	\$ 0
Total	\$ 12,275	\$ 29,299	\$ 33,061	\$ 32,861

Department: Public Safety	Division: Fire - Hazmat	Fund: Fire & E.M.S.	Account No: 510-20
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 10,098	\$ 10,260	\$ 10,870
Operation and Maintenance	6,021	6,500	6,100
Capital Outlay	0	0	0
Total	<u>\$ 16,119</u>	<u>\$ 16,760</u>	<u>\$ 16,970</u>
Total Positions	0	0	0
Funding by Source			
Fire & E.M.S.	<u>\$ 16,119</u>	<u>\$ 16,760</u>	<u>\$ 16,970</u>
Total	<u>\$ 16,119</u>	<u>\$ 16,760</u>	<u>\$ 16,970</u>

Program Description:

The Hazmat Division cost center is used to track expenditures related to the City's participation in Portage County's hazardous materials response team.

Program Comments:

The estimated overtime shown in the personnel lines relates to costs incurred for mandatory training.

The 2008 recommended operating budget reflects a decrease of \$400 or 6.2% as compared to the 2007 budget. The amount requested in contractual services is the City's share of funding for the Portage County Hazmat team.

Department:
Public Safety

Division:
Fire - Hazmat

Fund:
Fire & E.M.S.

Account No:
510-20

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
14 Retirement	\$ 1,564	\$ 1,622	\$ 1,728	\$ 1,728
18 Overtime	8,534	8,446	9,000	9,000
19 Unemploy & Worker's Comp	0	192	142	142
<u>Total Personal Services</u>	<u>\$ 10,098</u>	<u>\$ 10,260</u>	<u>\$ 10,870</u>	<u>\$ 10,870</u>
39 Misc. Contractual Services	\$ 6,021	\$ 6,500	\$ 6,100	\$ 6,100
<u>Total Operation & Maintenance</u>	<u>\$ 6,021</u>	<u>\$ 6,500</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 16,119	\$ 16,760	\$ 16,970	\$ 16,970

Department:	Division:	Fund:	Account No:
Public Safety	Fire - Confined Space	Fire & E.M.S.	510-21
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 5,983	\$ 4,356	4,227
Operation and Maintenance	11,562	7,250	7,300
Capital Outlay	0	0	0
Total	<u>\$ 17,545</u>	<u>\$ 11,606</u>	<u>\$ 11,527</u>
Total Positions	0	0	0
Funding by Source	2006	2007	2008
Fire & E.M.S.	<u>\$ 17,545</u>	<u>\$ 11,606</u>	<u>\$ 11,527</u>
Total	<u>\$ 17,545</u>	<u>\$ 11,606</u>	<u>\$ 11,527</u>

Program Description:

The Confined Space Division cost center is used to track expenditures related to the City's confined space program that is mandated by OSHA. A portion of these costs will be transferred in from the other departments/divisions which participate in this program, including the water plant, water reclamation plant, central maintenance, community development, engineering and health.

Program Comments:

The 2008 recommended operation and maintenance budget reflects a decrease of \$50 or .7% as compared to the 2007 budget.

Department:
Public Safety

Division:
Fire - Confined Space

Fund:
Fire & E.M.S.

Account No:
510-21

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
14 Retirement	\$ 926	\$ 691	\$ 672	\$ 672
18 Overtime	5,057	3,600	3,500	3,500
19 Unemploy & Worker's Comp	0	65	55	55
Total Personal Services	\$ 5,983	\$ 4,356	\$ 4,227	\$ 4,227
28 Vehicle Fuel	\$ 50	\$ 250	\$ 200	\$ 200
35 Maint. of Equip.& Facilities	2,716	4,500	4,600	4,500
36 Insurance & Bonding	283	1,000	1,000	1,000
42 Operating Materials	8,513	1,500	1,500	1,500
Total Operation & Maintenance	\$ 11,562	\$ 7,250	\$ 7,300	\$ 7,200
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 17,545	\$ 11,606	\$ 11,527	\$ 11,427

Department:	Division:	Fund:	Account No:
Public Safety	Fire Services	Fire Pension	510-09
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 110,455	\$ 108,000	\$ 125,000
Operation and Maintenance	0	0	0
Capital Outlay	0	0	0
Total	<u>\$ 110,455</u>	<u>\$ 108,000</u>	<u>\$ 125,000</u>
Total Positions	0	0	0
Funding by Source	2006	2007	2008
Fire Pension	\$ 110,455	\$ 108,000	\$ 125,000
Total	<u>\$ 110,455</u>	<u>\$ 108,000</u>	<u>\$ 125,000</u>

Program Description:

This fund accounts for the .30 mills of property taxes that are designated for the required fire pension.

Program Comments:

A portion of the City's property taxes is designated to pay fire pension. The City is required to contribute 24.0% for the pension on all uniformed fire salaries that are paid by the City. The amounts budgeted for pension in the fire division personnel lines have been reduced proportionally by the amount of property taxes that are designated for this purpose.

Department:
Public Safety

Division:
Fire Services

Fund:
Fire Pension

Account No:
510-09

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
14 Retirement	\$ 110,455	\$ 108,000	\$ 125,000	\$ 125,000
Total Personal Services	\$ 110,455	\$ 108,000	\$ 125,000	\$ 125,000

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 110,455	\$ 108,000	\$ 125,000	\$ 125,000

Department: Public Safety Division: Wireless 9-1-1 Fund: Wireless 9-1-1 Account No: 510-17

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	0	0	25,000	25,000
Capital Outlay	0	0	0	0
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
Wireless 911	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

Program Description:

The Wireless 9-1-1 cost center is used to track expenditures related to maintaining the wireless 9-1-1 response system.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an estimate of expenditures required for this new countywide program. When fully implemented, the City may charge back personnel time required for the implementation of this program. The City is receiving approximately \$60,000 a year which is earmarked and must be spent for this purpose.

Department:
Public Safety

Division:
Wireless 9-1-1

Fund:
Wireless 9-1-1

Account No:
510-17

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Total Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
21 Travel & Transportation	\$ 0	\$ 0	\$ 3,000	\$ 3,000
32 Communications/Postage	0	0	2,000	2,000
35 Maint. of Equip.& Facilities	0	0	2,000	2,000
39 Misc. Contractual Service	0	0	18,000	18,000
Total Operation & Maintenance	\$ 0	\$ 0	\$ 25,000	\$ 25,000
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 25,000	\$ 25,000

Department: Public Safety Division: Capital Facilities Fund: Capital Projects Account No: 510-24

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	0	0	0	0
Capital Outlay	25,000	0	0	300,000
Total	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
Capital Projects	\$ 25,000	\$ 0	\$ 0	\$ 300,000
Total	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300,000</u>

Program Description:

This cost center covers capital improvements related to the safety facilities.

Program Comments:

This division is used to assist implementation of the five year capital improvement plan on an annual basis.

Department:
Public Safety

Division:
Capital Facilities

Fund:
Capital Projects

Account No:
510-24

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
32 Communications/Postage	\$ 0	\$ 0	\$ 0	\$ 0
34 Professional Services	0	0	0	0
37 Printing, Photocopy, Advert	0	0	0	0
39 Misc. Contractual Service	0	0	0	0
51 Contingency	0	0	0	0
Total Operation & Maintenance	\$ 0	\$ 0	\$ 0	\$ 0
61 Land	\$ 0	\$ 0		
62 Buildings	0	0		
63 Equipment Items > \$500	0	0		
68 Contract	25,000	0		
New Police Facility - Design			\$ 0	\$ 300,000
Total Capital Outlay	\$ 25,000	\$ 0	\$ 0	\$ 300,000
Total	\$ 25,000	\$ 0	\$ 0	\$ 300,000



TRANSPORTATION



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
TRANSPORTATION		
Transportation		
Transportation	\$1,402,980	\$1,371,180
Vehicle Maintenance	349,236	319,236
State Highway	60,000	60,000
Capital Projects	<u>3,660,000</u>	<u>2,585,000</u>
SUBTOTAL	5,472,216	4,335,416
 Basic Utility Services		
Utility Distribution	1,268,223	1,271,223
Vehicle Maintenance Distribution	<u>156,834</u>	<u>156,834</u>
SUBTOTAL	1,425,057	1,428,057
Total	\$6,897,273	\$5,763,473

Department:	Division:	Fund:	Account No:
Transportation	Central Maintenance	SCMR, Water, Sewer	560-02
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 1,452,386	\$ 1,641,120	\$ 1,671,403
Operation and Maintenance	599,740	662,500	763,800
Capital Outlay	288,575	160,000	236,000
Total	<u>\$ 2,340,701</u>	<u>\$ 2,463,620</u>	<u>\$ 2,671,203</u>
Total Positions	22	22	22
<hr/>			
Funding by Source	2006	2007	2008
SCMR	\$ 1,379,971	\$ 1,388,138	\$ 1,402,980
Water	517,204	576,476	651,139
Sewer	443,526	499,006	617,084
Total	<u>\$ 2,340,701</u>	<u>\$ 2,463,620</u>	<u>\$ 2,671,203</u>

Program Description:

The Central Maintenance division is headed by a Manager and assisted by an Arborist Supervisor. The overall emphasis of the division is maintenance of public facilities as reflected in the following five program areas: street painting, street maintenance work, sewer cleaning, water repair and general repairs.

The activities of the division range from maintenance of storm sewers, streets and sanitary sewers to repair of water main line and service line breaks, installation or replacement of water meters for residential and commercial meter usage; as well as the reading and testing of the water meters. Activities aimed at expanding the City's urban forestry program are also included. Stump removal, root cutting, brush chipping and leaf pickup are also performed by this division.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$97,500 or 14.7% as compared to the 2007 budget. The majority of the overall growth is attributable to an increase of \$91,500 in materials and supplies that relates to the inclusion of \$90,000 in additional funds to convert the water meters read over the telephone lines to remote reading devices. The additional funds will enable the conversion of approximately 1,500 accounts. The remaining operating lines increased \$6,000 or 1.8%.

The 2008 recommended capital includes the items that were presented in the five year capital plan.

Department: Transportation Division: Central Maintenance Fund: SCMR, Water, Sewer Account No: 560-02

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 950,905	\$ 1,037,631	\$ 1,062,959	\$ 1,062,959
14 Retirement (PERS)	140,310	165,743	171,771	171,771
15 Medicare	11,436	13,748	14,119	14,119
16 Health Insurance	224,151	241,499	243,800	243,800
17 Uniform & Clothing Allowance	1,238	1,900	1,900	1,900
18 Overtime	104,685	159,058	155,014	155,014
19 Unemploy & Workers' Comp	19,661	21,541	21,840	21,840
Total Personal Services	\$ 1,452,386	\$ 1,641,120	\$ 1,671,403	\$ 1,671,403
21 Travel & Transportation	\$ 6,125	\$ 6,400	\$ 7,400	\$ 7,400
28 Vehicle Fuel	6,770	8,400	8,400	8,400
31 Utilities	34,932	32,000	35,000	34,000
32 Communications/Postage	10,105	11,000	14,000	14,000
33 Rents & Leases	2,524	4,200	4,200	4,200
34 Professional Services	28,281	40,000	40,000	11,000
35 Maint. of Equip & Facil	48,812	65,000	65,000	65,000
36 Insurance & Bonding	59,977	74,000	74,000	74,000
37 Printing, Photocopy, Advert	164	1,000	1,000	1,000
39 Misc. Contractual Service	67,746	77,000	77,300	106,000
41 Office Supplies	1,110	1,000	1,000	1,000
42 Operating Materials	330,599	337,000	431,000	428,500
44 Small Tools/Minor Equip.	2,595	5,500	5,500	5,500
Total Operation & Maintenance	\$ 599,740	\$ 662,500	\$ 763,800	\$ 760,000
63 Equipment Items > \$2,500	\$ 288,575	\$ 160,000		
One Ton Dump w/ Spreader & Plow			\$ 50,000	\$ 50,000
Rubber Tire Backhoe			80,000	80,000
Paver			56,000	56,000
Sewer Camera (50% Cost)			50,000	25,000
Total Capital Outlay	\$ 288,575	\$ 160,000	\$ 236,000	\$ 211,000
Total	\$ 2,340,701	\$ 2,463,620	\$ 2,671,203	\$ 2,642,403



Department: Transportation Division: Central Maintenance Fund: SCMR, Water, Sewer Account No: 560-02

Line Description	SCMR	Water	Sewer	2008 Total
11 Employee - Regular Salaries	\$ 509,568	\$ 287,651	\$ 265,740	\$ 1,062,959
14 Retirement (PERS)	82,818	46,010	42,943	171,771
15 Medicare	7,059	3,530	3,530	14,119
16 Health Insurance	119,250	63,600	60,950	243,800
17 Uniform & Clothing Allowance	1,900	0	0	1,900
18 Overtime	81,991	40,996	32,027	155,014
19 Unemploy & Workers' Comp	9,094	5,052	7,694	21,840
Total Personal Services	\$ 811,680	\$ 446,839	\$ 412,884	\$ 1,671,403

21 Travel & Transportation	\$ 5,000	\$ 2,000	\$ 400	\$ 7,400
28 Vehicle Fuel	0	4,200	4,200	8,400
31 Utilities	34,000	0	0	34,000
32 Communications/Postage	12,000	1,000	1,000	14,000
33 Rents & Leases	3,000	600	600	4,200
34 Professional Services	7,000	2,000	2,000	11,000
35 Maint. of Equip & Facil	51,000	7,000	7,000	65,000
36 Insurance & Bonding	64,000	5,000	5,000	74,000
37 Printing, Photocopy & Advertising	500	0	500	1,000
39 Misc. Contractual Service	74,000	16,000	16,000	106,000
41 Office Supplies	1,000	0	0	1,000
42 Operating Materials	187,500	145,000	96,000	428,500
44 Small Tools/Minor Equip.	2,500	1,500	1,500	5,500
Total Operation & Maintenance	\$ 441,500	\$ 184,300	\$ 134,200	\$ 760,000

63 Equipment > \$2,500				
One Ton Dump w/ Spreader & Plow	\$ 50,000	\$ 0	\$ 0	\$ 50,000
Rubber Tire Backhoe	40,000	20,000	20,000	80,000
Paver	28,000	14,000	14,000	56,000
Sewer Camera (50% Cost)	0	0	25,000	25,000

Total Capital Outlay	\$ 118,000	\$ 34,000	\$ 59,000	\$ 211,000
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Total	\$ 1,371,180	\$ 665,139	\$ 606,084	\$ 2,642,403
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Department:	Division:	Fund:	Account No:	
Transportation	Vehicle Maintenance	SCMR et al	560-16	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 282,135	\$ 307,316	\$ 314,070	\$ 314,070
Operation and Maintenance	142,573	155,000	178,000	162,000
Capital Outlay	430	0	14,000	0
Total	<u>\$ 425,138</u>	<u>\$ 462,316</u>	<u>\$ 506,070</u>	<u>\$ 476,070</u>
Total Positions	4	4	4	4
<hr/>				
Funding by Source				
SCMR	\$ 284,222	\$ 308,858	\$ 349,236	\$ 319,236
Water	70,458	76,729	78,417	78,417
Sewer	70,458	76,729	78,417	78,417
Total	<u>\$ 425,138</u>	<u>\$ 462,316</u>	<u>\$ 506,070</u>	<u>\$ 476,070</u>

Program Description:

This Division performs maintenance on municipal vehicles and equipment for all City Departments and Divisions. Vehicle maintenance currently services approximately 400 pieces of equipment, including vehicles, mowers and other small tools.

Maintenance activities of this unit consist of the following: preventive maintenance, new equipment modification, brake repairs, hydraulic system repairs, fabrication and welding, body repair and painting, diagnostics and repair of on-board computer systems. Major engine, transmission or electrical repairs are usually contracted out.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$7,000 or 4.5% as compared to the 2007 budget. An increase in fuel of \$6,000 based upon anticipated price increase accounts for the majority of the change.

The replacement truck that would be used to pick up parts is not recommended at this time due to financial constraints. A citywide vehicle pool will be evaluated and if creation of a pool is not a viable solution, then this vehicle could be purchased with contingency funds.

Department:	Division:	Fund:	Account No:	
Transportation	Vehicle Maintenance	SCMR et al	560-16	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 187,136	\$ 194,124	\$ 198,889	\$ 198,889
14 Retirement (PERS)	28,281	31,332	32,464	32,464
15 Medicare	2,917	3,280	3,361	3,361
16 Health Insurance	43,477	42,000	42,400	42,400
17 Uniform & Clothing Allowance	300	400	400	400
18 Overtime	16,348	32,108	32,992	32,992
19 Unemploy & Workers' Comp	3,676	4,072	3,564	3,564
Total Personal Services	\$ 282,135	\$ 307,316	\$ 314,070	\$ 314,070
21 Travel & Transportation	\$ 0	\$ 400	\$ 400	\$ 400
28 Vehicle Fuel	51,946	60,000	80,000	66,000
32 Communications/Postage	45	200	200	200
34 Professional Services	915	1,500	1,500	1,500
35 Maint. of Equip. & Facil.	10,688	8,000	11,000	9,000
36 Insurance & Bonding	1,695	2,500	2,500	2,500
37 Printing, Photocopy & Advertising	705	100	100	100
39 Misc. Contractual Service	3,185	6,000	6,000	6,000
41 Office Supplies	189	300	300	300
42 Operating Materials	69,285	74,000	74,000	74,000
44 Small Tools/Minor Equip.	3,920	2,000	2,000	2,000
Total Operation & Maintenance	\$ 142,573	\$ 155,000	\$ 178,000	\$ 162,000
63 Equipment Items > \$2,500	\$ 430	\$ 0		
Parts Truck			\$ 14,000	\$ 0
Total Capital Outlay	\$ 430	\$ 0	\$ 14,000	\$ 0
Total	\$ 425,138	\$ 462,316	\$ 506,070	\$ 476,070



Department: Transportation Division: Vehicle Maintenance Fund: SCMR et al Account No: 560-16

Line Description				2008 Request
	SCMR	Water	Sewer	Total
11 Employee - Regular Salaries	\$ 99,445	\$ 49,722	\$ 49,722	\$ 198,889
14 Retirement (PERS)	16,232	8,116	8,116	32,464
15 Medicare	1,681	840	840	3,361
16 Health Insurance	21,200	10,600	10,600	42,400
17 Uniform & Clothing Allowance	400	0	0	400
18 Overtime	16,496	8,248	8,248	32,992
19 Unemploy & Workers' Comp	1,782	891	891	3,564
Total Personal Services	\$ 157,236	\$ 78,417	\$ 78,417	\$ 314,070

21 Travel & Transportation	\$ 400	\$ 0	\$ 0	\$ 400
28 Vehicle Fuel	80,000	0	0	80,000
32 Communications/Postage	200	0	0	200
34 Professional Services	1,500	0	0	1,500
35 Maint. of Equip & Facil	11,000	0	0	11,000
36 Insurance & Bonding	2,500	0	0	2,500
37 Printing, Photocopy & Advertising	100	0	0	100
39 Misc. Contractual Service	6,000	0	0	6,000
41 Office Supplies	300	0	0	300
42 Operating Materials	74,000	0	0	74,000
44 Small Tools/Minor Equip.	2,000	0	0	2,000
Total Operation & Maintenance	\$ 178,000	\$ 0	\$ 0	\$ 178,000

63 Equipment Items > \$2,500				
Parts Vehicle	\$ 14,000	\$ 0	\$ 0	\$ 14,000

Total Capital Outlay	\$ 14,000	\$ 0	\$ 0	\$ 14,000
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Total	\$ 349,236	\$ 78,417	\$ 78,417	\$ 506,070
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Department:	Division:	Fund:	Account No:
Transportation	SCMR	State Highway	560-02
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	39,283	60,000	60,000
Capital Outlay	0	0	0
Total	<u>\$ 39,283</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
Total Positions	0	0	0
Funding by Source	2006	2007	2008
State Highway	<u>\$ 39,283</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
Total	<u>\$ 39,283</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>

Program Description:

The state highway fund accounts for a percentage of the total revenue the City receives from state levied, locally-shared gasoline taxes and vehicle registration fees. This percentage is derived by dividing the miles of state highways by total miles of state and local streets within the City.

Program Comments:

State highway funds must be spent for maintenance or capital items on state routes 43, 59 and 261.

The contractual service amount will be used for landscaping maintenance along Haymaker Parkway.

Department: Transportation	Division: SCMR	Fund: State Highway	Account No: 560-02
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Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
39 Misc. Contractual Service	\$ 18,407	\$ 19,000	\$ 19,000	\$ 19,000
42 Operating Materials	20,876	41,000	41,000	41,000
<u>Total Operation & Maintenance</u>	<u>\$ 39,283</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 39,283	\$ 60,000	\$ 60,000	\$ 60,000

Department:	Division:	Fund:	Account No:	
Transportation	Capital Facilities	Capital Projects	560-24	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	645,208	25,000	25,000	25,000
Capital Outlay	1,344,839	2,626,000	3,635,000	2,560,000
Total	<u>\$ 1,990,047</u>	<u>\$ 2,651,000</u>	<u>\$ 3,660,000</u>	<u>\$ 2,585,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
Capital Projects	<u>\$ 1,990,047</u>	<u>\$ 2,651,000</u>	<u>\$ 3,660,000</u>	<u>\$ 2,585,000</u>
Total	<u>\$ 1,990,047</u>	<u>\$ 2,651,000</u>	<u>\$ 3,660,000</u>	<u>\$ 2,585,000</u>

Program Description:

This division covers capital improvements to streets, bridges, sidewalks, traffic control devices and related appurtenances.

Program Comments:

This division is used to assist implementation of the five year capital improvement plan on an annual basis.

Department:	Division:	Fund:	Account No:	
Transportation	Capital Facilities	Capital Projects	560-24	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
32 Communications/Postage	\$ 0	\$ 0	\$ 0	\$ 0
34 Professional Services	644,640	0	0	0
37 Printing, Photocopy, Advert	568	0	0	0
39 Misc. Contractual Service	0	0	0	0
51 Contingency	0	25,000	25,000	25,000
Total Operation & Maintenance	\$ 645,208	\$ 25,000	\$ 25,000	\$ 25,000
61 Land	\$ 5,500	\$		
62 Buildings	0			
63 Equipment Items > \$500	0			
68 Contract	1,339,339	2,626,000		
Annual Street Resurfacing			\$ 0	\$ 0
Annual Sidewalk Program			0	100,000
Fairchild Bridge Project			3,350,000	2,100,000
E. Main St. Safety Improvements (Willow to Lincoln)			175,000	0
Spaulding Drive Bridge Replacement			110,000	110,000
SR 59 Street Light Repair/Replacement			0	250,000
Total Capital Outlay	\$ 1,344,839	\$ 2,626,000	\$ 3,635,000	\$ 2,560,000
Total	\$ 1,990,047	\$ 2,651,000	\$ 3,660,000	\$ 2,585,000



BASIC UTILITY SERVICES



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
BASIC UTILITY SERVICES		
Water		
Water Plant	\$1,706,528	\$1,574,268
Capital Facilities	500,000	550,000
Refunds	25,000	25,000
SUBTOTAL	2,231,528	2,149,268
Water Reclamation		
Water Reclamation Plant	1,602,482	1,566,267
Capital Facilities	800,000	600,000
Refunds	35,000	35,000
SUBTOTAL	2,437,482	2,201,267
Solid Waste		
Curbside Recycling	428,300	393,300
Refunds	1,000	1,000
SUBTOTAL	429,300	394,300
Storm Water Drainage		
Storm Water Drainage	20,000	45,000
Capital Facilities	1,350,000	1,350,000
Refunds	1,000	1,000
SUBTOTAL	1,371,000	1,396,000
Total	\$6,469,310	\$6,140,835

Department:	Division:	Fund:	Account No:
Utility Services	Water Treatment	Water	550-07
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 742,193	\$ 771,996	\$ 775,768
Operation and Maintenance	523,252	541,300	680,760
Capital Outlay	174,548	150,000	250,000
Total	<u>\$ 1,439,993</u>	<u>\$ 1,463,296</u>	<u>\$ 1,706,528</u>
Total Positions	10	10	10
Funding by Source	2006	2007	2008
Water	\$ 1,439,993	\$ 1,463,296	\$ 1,706,528
Total	<u>\$ 1,439,993</u>	<u>\$ 1,463,296</u>	<u>\$ 1,706,528</u>

Program Description:

Supply, pumping and filtration of potable water for the City of Kent are the major responsibilities of this division. The City's water plant treated an average 2.78 million gallons per day (MGD) in 2006, with a present capacity of 6 MGD. With modification, the plant capacity can be doubled. Development of a secondary wellfield to ensure an adequate future water supply is a major concern of the Administration.

Program Comments:

The 2008 recommended operating budget reflects an increase of \$7,200 or 1.3% as compared to the 2007 budget. Price increases in fuel, utilities and chemicals contributed to the increases of \$3,000 in vehicle fuel, \$5,000 in utilities and \$7,000 in materials and supplies. Funds to pay for the alarm system in the amount of \$3,000 were reclassified from professional services to miscellaneous contractual services to improve consistency in budgeting and reporting. The remainder of the decrease in professional services relates to historical use of this account and offsets a portion of the growth in the other categories. The request for \$100,000 in professional services for a facility plan will be evaluated and scheduled as a capital item in future five year capital plans.

The 2008 recommended capital reflects the items that were presented in the five year capital plan. The plant manager will determine how to best allocate the approved \$25,000 in miscellaneous plant equipment

Department: Utility Services Division: Water Production Fund: Water Account No: 550-07

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 483,681	507,876	\$ 509,000	\$ 509,000
14 Retirement (PERS)	72,649	79,192	80,453	80,453
15 Medicare	4,636	4,826	4,913	4,913
16 Health Insurance	106,103	105,000	106,000	106,000
17 Uniform & Clothing Allow.	858	900	900	900
18 Overtime	64,811	63,910	65,668	65,668
19 Unemploy & Workers' Comp	9,455	10,292	8,834	8,834
Total Personal Services	\$ 742,193	\$ 771,996	\$ 775,768	\$ 775,768

21 Travel & Transportation	\$ 3,675	\$ 3,500	\$ 3,570	\$ 3,500
28 Vehicle Fuel	9,676	8,000	12,000	11,000
31 Utilities	210,278	190,000	210,000	195,000
32 Communications/Postage	5,744	6,000	6,000	6,000
33 Rents & Leases	7,479	7,000	7,140	7,000
34 Professional Services	8,495	18,000	118,360	7,000
35 Maint. of Equip & Facil	20,623	30,000	30,600	30,000
36 Insurance & Bonding	33,157	37,000	37,000	37,000
37 Printing, Photocopy, Advert	301	800	800	800
39 Misc. Contractual Service	30,671	37,000	37,740	40,000
41 Office Supplies	1,149	1,400	1,400	1,400
42 Operating Materials	189,057	200,000	213,500	207,000
44 Small Tools/Minor Equip.	2,947	2,600	2,650	2,800
Total Operation & Maintenance	\$ 523,252	\$ 541,300	\$ 680,760	\$ 548,500

68 Contract	\$ 27,501	\$ 50,000		
Breakneck Creek Wellfield Power Lines			\$ 50,000	\$ 50,000
Clean Tanks			25,000	25,000
Clear Raw Water Main			50,000	50,000
63 Equipment Items>\$2,500	\$ 45,807	\$ 100,000		
Miscellaneous Plant Equipment			\$ 25,000	\$ 25,000
Roof Replacement at Water Facilities			25,000	25,000
Lime Slacker with Installation			75,000	75,000
62 Buildings	\$ 101,240	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 174,548	\$ 150,000	\$ 250,000	\$ 250,000

Total \$ 1,439,993 \$ 1,463,296 \$ 1,706,528 \$ 1,574,268

Department:	Division:	Fund:	Account No:
Utility Services	Water Reclamation	Sewer	550-15
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 748,458	\$ 747,484	\$ 755,917
Operation and Maintenance	554,879	623,050	655,565
Capital Outlay	84,399	41,000	191,000
Total	<u>\$ 1,387,736</u>	<u>\$ 1,411,534</u>	<u>\$ 1,602,482</u>
Total Positions	10	10	10
Funding by Source	2006	2007	2008
Sewer	\$ <u>1,387,736</u>	\$ <u>1,411,534</u>	\$ <u>1,602,482</u>
Total	<u>\$ 1,387,736</u>	<u>\$ 1,411,534</u>	<u>\$ 1,566,267</u>

Program Description:

The City of Kent wastewater treatment facility has a design flow of 5.0 MGD and is currently treating an average flow of 2.51 MGD (2006). The treatment process is termed advanced secondary activated sludge, since it incorporates the chemical removal of phosphorus and the biological removal of ammonia from the waste stream. In addition to the operation and maintenance of the treatment facilities, this division is also responsible for the operation and maintenance of seven sewage lift stations.

Major processes include barscreen, grit removal, preaeration, primary clarification, aeration, secondary clarification, chlorination, dechlorination, post aeration, dissolved air floatation, anaerobic digestion, belt press sludge dewatering and sludge disposal. Treatment effluent is discharged to the Cuyahoga River via an NPDES permit issued by the Ohio EPA. Stabilized cake sludge is applied to agricultural farmland via a sludge management plan issued and approved by the Ohio EPA.

Program Comments:

The 2008 operation and maintenance budget reflects an overall decrease of \$3,700 or .6% as compared to the 2007 budget. The most significant change is a decrease in professional services of \$16,000 based upon the historical level of expenditures. This decrease is partially offset by growth related to anticipated price increases in the following areas - \$10,000 in contractual services for sludge disposal and \$3,000 in operating materials for chemicals.

The 2008 recommended capital reflects the items that were presented in the five year capital plan. The plant manager will determine how to best allocate the approved \$25,000 in miscellaneous plant equipment.

Department:	Division:	Fund:	Account No:	
Utility Services	Water Reclamation	Sewer	550-15	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 530,630	\$ 512,306	\$ 518,190	\$ 518,190
14 Retirement (PERS)	70,018	76,383	78,185	78,185
15 Medicare	3,882	3,771	3,782	3,782
16 Health Insurance	105,967	105,000	106,000	106,000
17 Uniform & Clothing Allowance	588	900	900	900
18 Overtime	26,880	39,197	40,275	40,275
19 Unemploy & Workers' Comp	10,493	9,927	8,585	8,585
Total Personal Services	\$ 748,458	\$ 747,484	\$ 755,917	\$ 755,917
21 Travel & Transportation	\$ 6,247	\$ 6,200	\$ 6,200	\$ 6,200
28 Vehicle Fuel	4,979	6,000	7,500	6,000
31 Utilities	262,508	275,000	275,000	275,000
32 Communications/Postage	8,907	10,200	9,500	9,500
33 Rents & Leases	1,762	2,100	2,100	2,100
34 Professional Services	4,837	36,000	42,000	20,000
35 Maint. of Equip & Facil	23,619	50,000	50,000	50,000
36 Insurance & Bonding	35,775	42,000	42,000	42,000
37 Printing, Photocopy, Advert	800	850	850	850
39 Misc. Contractual Service	88,708	84,000	100,715	94,000
41 Office Supplies	1,002	1,200	1,200	1,200
42 Operating Materials	115,504	108,000	117,000	111,000
44 Small Tools/Minor Equip.	231	1,500	1,500	1,500
Total Operation & Maintenance	\$ 554,879	\$ 623,050	\$ 655,565	\$ 619,350
63 Equipment Items > \$2,500	\$ 84,399	\$ 41,000		
Miscellaneous Equipment			\$ 25,000	\$ 25,000
68 Contract	\$ 0	\$ 0		
Roof Replacement			\$ 16,000	\$ 16,000
Asphalt Replacement			150,000	150,000
Total Capital Outlay	\$ 84,399	\$ 41,000	\$ 191,000	\$ 191,000
Total	\$ 1,387,736	\$ 1,411,534	\$ 1,602,482	\$ 1,566,267

Department: Utility Services Division: Capital Facilities Fund: Water & Sewer Account No: 550-24

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	21,747	0	0	0
Capital Outlay	689,601	490,000	2,650,000	2,500,000
Total	<u>\$ 711,348</u>	<u>\$ 490,000</u>	<u>\$ 2,650,000</u>	<u>\$ 2,500,000</u>
Total Positions	0	0	0	0

Funding by Source				
Water	\$ 112,548	\$ 490,000	\$ 500,000	\$ 550,000
Sewer	598,800	0	800,000	600,000
Storm Water Drainage	0	0	1,350,000	1,350,000
Total	<u>\$ 711,348</u>	<u>\$ 490,000</u>	<u>\$ 2,650,000</u>	<u>\$ 2,500,000</u>

Program Description:

This cost center covers capital improvements to the water and sewer infrastructure that are not specifically related to plant operations. Beginning in 2008, storm water drainage capital improvements are also included in this cost center.

Program Comments:

This division is used to assist implementation of the five year capital improvement plan on an annual basis.

Department:
Utility Services

Division:
Capital Facilities

Fund:
Water & Sewer

Account No:
550-24

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
21 Travel & Transportaion	\$ 12	\$ 0	\$ 0	\$ 0
32 Communications/Postage	0	0	0	0
33 Rents & Leases	0	0	0	0
34 Professional Services	20,216	0	0	0
37 Printing, Photocopy & Advertising	1,127	0	0	0
39 Misc. Contractual Service	392	0	0	0
42 Operating Materials	0	0	0	0
Total Operation & Maintenance	\$ 21,747	\$ 0	\$ 0	\$ 0

61 Lands	\$ 1	\$ 0		
63 Equipment	0	0		
68 Contract	689,600	490,000		
Fairchild Bridge			\$ 1,400,000	\$ 1,400,000
Wellfield Development			200,000	200,000
Middlebury Pump Station Rehab. - Design			200,000	0
Middlebury Road Water Main - Design			0	50,000
Harold/Stinaff Storm Sewer - Construction			850,000	850,000

Total Capital Outlay	\$ 689,601	\$ 490,000	\$ 2,650,000	\$ 2,500,000
Total	\$ 711,348	\$ 490,000	\$ 2,650,000	\$ 2,500,000



Department: Utility Services Division: Capital Facilities Fund: Water, Sewer & Storm Water Drainage Account No: 550-24

Line Description	Water	Sewer	Storm Water Drainage	2008 Total
34 Professional Services	\$ 0	\$ 0	\$ 0	\$ 0
Total Operation & Maintenance	\$ 0	\$ 0	\$ 0	\$ 0

68 Contract

Fairchild Avenue Bridge	\$ 300,000	\$ 600,000	\$ 500,000	\$ 1,400,000
Wellfield Development	200,000	0	0	200,000
Middlebury Road Water Main - Design	50,000	0	0	50,000
Harold/Stinaff Storm Sewer - Construction	0	0	850,000	850,000

Total Capital Outlay	\$ 550,000	\$ 600,000	\$ 1,350,000	\$ 2,500,000
Total	\$ 550,000	\$ 600,000	\$ 1,350,000	\$ 2,500,000

Department:
Utility Services

Division:
Refunds

Fund:
Water/Sewer/Solid Waste/
Storm Water Drainage

Account No:
550-82

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	15,132	62,000	62,000	62,000
Capital Outlay	0	0	0	0
Total	<u>\$ 15,132</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
Water	\$ 6,626	\$ 25,000	\$ 25,000	\$ 25,000
Sewer	8,476	35,000	35,000	35,000
Solid Waste	30	1,000	1,000	1,000
Storm Water Drainage	0	1,000	1,000	1,000
Total	<u>\$ 15,132</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>

Program Description:

This cost center is used to account for refunds of water, sewer, recycling and storm water drainage charges if there is an overpayment on a bill.

Program Comments:

Department:	Division:	Fund:	Account No:	
Utility Services	Refunds	Water/Sewer/Solid Waste	550-82	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
71 Refunds	\$ 15,132	62,000	62,000	\$ 62,000
Total Operation & Maintenance	\$ 15,132	\$ 62,000	\$ 62,000	\$ 62,000

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 15,132	\$ 62,000	\$ 62,000	\$ 62,000

Department:	Division:	Fund:	Account No:	
Utility Services	Solid Waste	Solid Waste	550-37	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	342,245	378,300	428,300	393,300
Capital Outlay	0	0	0	0
Total	<u>\$ 342,245</u>	<u>\$ 378,300</u>	<u>\$ 428,300</u>	<u>\$ 393,300</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source	2006	2007	2008	2008
Solid Waste	<u>\$ 342,245</u>	<u>\$ 378,300</u>	<u>\$ 428,300</u>	<u>\$ 393,300</u>
Total	<u>\$ 342,245</u>	<u>\$ 378,300</u>	<u>\$ 428,300</u>	<u>\$ 393,300</u>

Program Description:

The Solid Waste cost center was created in response to changes in the solid waste laws for the State of Ohio. The curbside recycling program includes both single and multi-family units. The City also maintains a compost site for residents to drop off yard waste.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$15,000 in the contractual services line as compared to the 2007 budget. The amounts budgeted in 2008 for contractual services are as follows: 1) \$324,000 for the curbside recycling contract with the County; 2) \$9,000 for tub grinding; 3) \$55,000 for spring clean-up; and 4) \$2,000 undesignated. The amount for the curbside recycling contract with the County may need to be revised when the pending litigation regarding multi-family accounts is resolved.

Department:
Utility Services

Division:
Solid Waste

Fund:
Solid Waste

Account No:
550-37

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
21 Travel & Transportaion	\$ 537	\$ 0	\$ 0	\$ 0
32 Communications/Postage	0	800	800	800
34 Professional Services	0	500	500	500
36 Insurance & Bonding	329	800	800	800
39 Misc. Contractual Service	341,379	375,000	425,000	390,000
41 Office Supplies	0	200	200	200
42 Operating Materials	0	200	200	200
44 Small Tools/Minor Equip.	0	800	800	800
Total Operation & Maintenance	\$ 342,245	\$ 378,300	\$ 428,300	\$ 393,300
63 Equipment Items > \$500	\$ 0	\$ 0	\$ 0	\$ 0

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 342,245	\$ 378,300	\$ 428,300	\$ 393,300

Department: Utility Services	Division: Storm Water Drainage	Fund: Storm Water Drainage	Account No: 550-02
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	87,147	20,000	20,000
Capital Outlay	667,395	1,680,000	0
Total	<u>\$ 754,542</u>	<u>\$ 1,700,000</u>	<u>\$ 20,000</u>
Total Positions	0	0	0
Funding by Source			
Storm Water Drainage	<u>\$ 754,542</u>	<u>\$ 1,700,000</u>	<u>\$ 20,000</u>
Total	<u>\$ 754,542</u>	<u>\$ 1,700,000</u>	<u>\$ 20,000</u>

Program Description:

This is a cost center to account for expenditures related to the storm water drainage utility that was created in 1999. Beginning in 2008, this section does not include storm water drainage infrastructure.

Program Comments:

The 2008 recommended operations and maintenance budget includes \$20,000 in professional services to continue implementation of the storm water management plan, primarily the public education component.

The partial funding of the sewer camera was included in the five year capital plan.

The transfer from the storm water drainage fund to income tax to repay the start-up costs will be \$30,000.

Department: Utility Services Division: Storm Water Drainage Fund: Storm Water Drainage Account No: 550-02

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
21 Travel & Transportaion	\$ 35	\$ 0	\$ 0	\$ 0
34 Professional Services	80,414	20,000	20,000	20,000
36 Insurance & Bonding	4,207	0	0	0
37 Printing, Photocopy & Advertising	1,414	0	0	0
39 Misc. Contractual Service	887	0	0	0
42 Operating Materials	0	0	0	0
44 Small Tools/Minor Equip.	190	0	0	0
Total Operation & Maintenance	\$ 87,147	\$ 20,000	\$ 20,000	\$ 20,000

61 Lands	\$ 0	\$ 0		
63 Equipment	0	0		
Sewer Camera - 50% Cost			\$ 0	\$ 25,000
68 Contract	\$ 667,395	\$ 1,680,000		

Total Capital Outlay	\$ 667,395	\$ 1,680,000	\$ 0	\$ 25,000
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Total	\$ 754,542	\$ 1,700,000	\$ 20,000	\$ 45,000
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HEALTH SERVICES



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
HEALTH SERVICES		
Health Services		
Administrative	\$373,889	\$357,289
Food Service	60,550	60,550
Revolving Housing	86,158	86,158
Swimming Pool Inspection	5,305	5,305
SUBTOTAL	525,902	509,302
Basic Utility Services		
Lab Services	391,573	368,523
TOTAL	\$917,475	\$877,825

Department: Health Services Division: Health Fund: General et al Account No: 520-08

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 617,888	\$ 657,935	\$ 677,525	\$ 677,525
Operation and Maintenance	129,117	188,600	201,450	200,300
Capital Outlay	0	28,000	38,500	0
Total	<u>\$ 747,005</u>	<u>\$ 874,535</u>	<u>\$ 917,475</u>	<u>\$ 877,825</u>
Total Positions	9	9	9	9
Funding by Source				
General	\$ 308,937	\$ 370,349	\$ 373,889	\$ 357,289
Food Service	45,281	59,257	60,550	60,550
Revolving Housing	64,916	83,903	86,158	86,158
Swimming Pool Inspection	4,120	4,973	5,305	5,305
Sewer	323,751	356,053	391,573	368,523
Total	<u>\$ 747,005</u>	<u>\$ 874,535</u>	<u>\$ 917,475</u>	<u>\$ 877,825</u>

Program Description:

The City Health Department provides numerous health-related services to the citizens of Kent. Such services include: 1) annual licensing and periodic inspections of restaurants, food vending machines, public swimming pools, sanitation vehicles and multiple use housing units; 2) inspections of public schools and child-care centers; 3) inspections of private well and septic systems inside the city limits, 4) rodent and mosquito control programs; 5) communicable diseases prevention and treatment programs. The Health Department contracts with Robinson Memorial Visiting Nurses for the provision of nursing services and clinics (including indigent care) and with Townhall II for the provision of acute medical services (also including indigent care). The department periodically responds to citizen complaints concerning threats to the public health. Corrective action by the department may result from the investigation of such hazards. A program which monitors the pretreatment of industrial wastes prior to initial treatment at the City's wastewater plant is administered by the department. A water quality laboratory at the wastewater plant helps the City monitor effluents entering the Cuyahoga River at Kent. Finally, the department maintains all Portage County birth and death records at its facility except those records for the City of Ravenna.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$11,700 or 6.2% as compared to the 2007 budget. The major items contributing to the change are increases in professional services of \$2,500 and insurance of \$3,200. Both of the changes relate to the medical director and related malpractice insurance. The City was no longer able to find an individual to perform these duties gratis, and no one was willing to perform the duties on a contractual basis without malpractice insurance. Also contributing to the growth are increases of \$2,000 in both contractual services and materials and supplies. These changes relate to additional testing requirements included in the NPDES permit.

The 2008 recommended capital includes a replacement inspection vehicle, a replacement sampling van at the lab and a replacement copier. The vehicles are not recommended pending evaluation of a citywide vehicle pool. The City Manager's office is currently evaluating a new copier due to the volume of copies they require. If their machine is replaced, it is recommended that their current unit be transferred to the health department if feasible.

Department:	Division:	Fund:	Account No:	
Health Services	Health	General et al	520-08	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 461,662	\$ 485,813	\$ 498,702	\$ 498,702
14 Retirement (PERS)	59,808	68,355	70,927	70,927
15 Medicare	3,110	3,066	3,143	3,143
16 Health Insurance	83,548	84,000	89,035	89,035
18 Overtime	1,563	7,818	7,930	7,930
19 Unemploy & Workers' Comp	8,197	8,883	7,788	7,788
Total Personal Services	\$ 617,888	\$ 657,935	\$ 677,525	\$ 677,525
21 Travel & Transportation	\$ 3,449	\$ 11,800	\$ 11,800	\$ 11,800
28 Vehicle Fuel	1,103	1,300	1,500	1,400
32 Communications/Postage	8,227	8,900	9,100	9,200
33 Rents & Leases	945	0	0	0
34 Professional Services	48,792	73,300	77,900	75,800
35 Maint. of Equip & Facil	2,507	3,100	3,200	3,200
36 Insurance & Bonding	4,821	6,100	5,600	9,300
37 Printing, Photocopy, Advert	389	1,800	2,300	1,800
39 Misc. Contractual Service	16,237	39,200	43,300	41,200
41 Office Supplies	2,437	1,700	1,950	1,800
42 Operating Materials	21,526	20,900	22,900	22,900
44 Small Tools/Minor Equip.	4,518	2,500	3,900	3,900
48 Fees Remitted to State	8,683	12,000	12,000	12,000
71 Refunds	316	500	500	500
76 Fees Remitted to State	5,167	5,500	5,500	5,500
Total Operation & Maintenance	\$ 129,117	\$ 188,600	\$ 201,450	\$ 200,300
63 Equipment Items > \$2,500	\$ 0	\$ 28,000		
Inspection Vehicle			\$ 15,000	\$ 0
Replacement Copier			2,500	0
Lab - Sample Van			21,000	0
Total Capital Outlay	\$ 0	\$ 28,000	\$ 38,500	\$ 0
Total	\$ 747,005	\$ 874,535	\$ 917,475	\$ 877,825

Department: Health Services Division: Health Fund: General et al Account No: 520-08

Line Description	General	Food Service	Revolving Housing	Page 1 Subtotal
11 Employee - Regular Salaries	\$ 173,371	\$ 39,761	\$ 53,496	\$ 266,628
14 Retirement (PERS)	25,433	5,417	7,289	38,139
15 Medicare	904	288	387	1,579
16 Health Insurance	29,398	6,673	9,964	46,035
18 Overtime	5,730	0	0	5,730
19 Unemploy & Workers' Comp	2,753	611	822	4,186
Total Personal Services	\$ 237,589	\$ 52,750	\$ 71,958	\$ 362,297
21 Travel & Transportation	\$ 4,700	\$ 2,000	\$ 2,000	\$ 8,700
28 Vehicle Fuel	900	0	0	900
32 Communications/Postage	5,900	0	0	5,900
34 Professional Services	67,500	0	800	68,300
35 Maint. of Equip & Facil	1,400	100	200	1,700
36 Insurance & Bonding	8,800	0	0	8,800
37 Printing, Photocopy, Advert	1,200	100	400	1,700
39 Misc. Contractual Service	8,000	100	9,000	17,100
41 Office Supplies	700	200	300	1,200
42 Operating Materials	7,500	200	1,000	8,700
44 Small Tools/Minor Equip.	1,000	700	300	2,000
48 Fees Remitted to State	12,000	0	0	12,000
71 Refunds	100	100	200	400
76 Fees Remitted to State	0	4,300	0	4,300
Total Operation & Maintenance	\$ 119,700	\$ 7,800	\$ 14,200	\$ 141,700
63 Equipment Items > \$2,500				
Inspection Vehicle	\$ 0	\$ 0	\$ 0	\$ 0
Replacement Copier	0	0	0	0
Sample Van	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 357,289	\$ 60,550	\$ 86,158	\$ 503,997

Department: Health Services Division: Health Fund: General et al Account No: 520-08

Line Description	Page 1 Subtotal	Swimming Pool Inspection	Sewer	2008 Total
11 Employee - Regular Salaries	\$ 266,628	\$ 2,593	\$ 229,481	\$ 498,702
14 Retirement (PERS)	38,139	353	32,435	70,927
15 Medicare	1,579	19	1,545	3,143
16 Health Insurance	46,035	600	42,400	89,035
18 Overtime	5,730	0	2,200	7,930
19 Unemploy & Workers' Comp	4,186	40	3,562	7,788
Total Personal Services	\$ 362,297	\$ 3,605	\$ 311,623	\$ 677,525
21 Travel & Transportation	\$ 8,700	\$ 0	\$ 3,100	\$ 11,800
28 Vehicle Fuel	900	0	500	1,400
32 Communications/Postage	5,900	0	3,300	9,200
34 Professional Services	68,300	0	7,500	75,800
35 Maint. of Equip & Facil	1,700	0	1,500	3,200
36 Insurance & Bonding	8,800	0	500	9,300
37 Printing, Photocopy, Advert	1,700	100	0	1,800
39 Misc. Contractual Service	17,100	100	24,000	41,200
41 Office Supplies	1,200	0	600	1,800
42 Operating Materials	8,700	200	14,000	22,900
44 Small Tools/Minor Equip.	2,000	0	1,900	3,900
48 Fees Remitted to State	12,000	0	0	12,000
71 Refunds	400	100	0	500
76 Fees Remitted to State	4,300	1,200	0	5,500
Total Operation & Maintenance	\$ 141,700	\$ 1,700	\$ 56,900	\$ 200,300
63 Equipment Items > \$2,500				
Inspection Vehicle	\$ 0	\$ 0	\$ 0	\$ 0
Replacement Copier	0	0	0	0
Sample Van	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 503,997	\$ 5,305	\$ 368,523	\$ 877,825



LEISURE TIME ACTIVITIES



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
LEISURE TIME ACTIVITIES		
Leisure Time Activities		
Parks and Recreation	\$1,488,409	\$2,384,409
KABC	66,609	66,609
K-6 Child Care	203,754	203,754
	<hr/>	<hr/>
Total	\$1,758,772	\$2,654,772

Department: Leisure Time Activities	Division: Parks & Recreation	Fund: Parks & Recreation	Account No: 530-02
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 811,951	\$ 696,429	\$ 721,359
Operation and Maintenance	388,624	414,750	424,050
Capital Outlay	377,174	326,500	343,000
Total	<u>\$ 1,577,749</u>	<u>\$ 1,437,679</u>	<u>\$ 1,488,409</u>
Total Positions	59	41	41
Funding by Source			
Recreation	<u>\$ 1,577,749</u>	<u>\$ 1,437,679</u>	<u>\$ 1,488,409</u>
Total	<u>\$ 1,577,749</u>	<u>\$ 1,437,679</u>	<u>\$ 1,488,409</u>

Program Description:

Kent Parks and Recreation maintains the following recreation areas - Plum Creek Park, Fred Fuller Park which includes Kramer fields, Franklin Mills Riveredge Park which includes Brady's Leap and the John Brown Tannery Site, Fishcreek Park, Al Lease Park, Yacavona Park, Highland Park, Chadwick Park, Jessie Smith Wildlife Refuge, the John Davey Arboretum, Forest Lakes Park, Depeyster Field and the Franklin Avenue Recreation Center. The City also owns property on Riverbend Boulevard and the former Admore Compost Site for future park development.

Thousands of Kent citizens participate in recreation organized activities. Recreation activities are comprised of the following: Senior Programs – Kent Retirees Association; Adult Programs – fitness classes, softball leagues, tennis lessons, open volleyball, and basketball leagues; and Youth Programs – Youth Sports, Education, and Cultural Arts are offered for boys and girls ages 3 to 18 years of age. The Youth sports that are offered include baseball/softball, tennis, volleyball, lacrosse, flag football, cheer and dance, soccer, and sports camps. The Education component offers preschool programs, school age program, and three summer day camps. The newest addition to the recreation department is the cultural arts for youth, a children's musical theatre program. Special events are held throughout the year for the citizens of the community. Examples include Art In The Park, Turkey Trot, Halloween event for children and adults, Santa's arrival in downtown Kent, Sport contests, Hershey Track Meet and Easter Egg Hunt.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an overall increase of \$9,300 or 2.2% as compared to the 2007 budget.

The 2008 recommended capital is, for the most part, self-explanatory as submitted by the department. The amounts shown for the Portage Hike and Bike Trail include \$732,000 in federal grant funds and \$184,000 in state grant funds. The repayment of funds for the 2005 Fairchild land purchase will be properly recorded as an advance repayment, not an expenditure.

Department:	Division:	Fund:	Account No:	
Leisure Time Activities	Parks & Recreation	Parks & Recreation	530-02	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 623,203	\$ 522,931	\$ 539,632	\$ 539,632
14 Retirement (PERS)	86,339	73,835	77,011	77,011
15 Medicare	7,557	6,097	6,310	6,310
16 Health Insurance	69,518	73,500	74,200	74,200
17 Uniform Allowance	0	300	300	300
18 Overtime	12,682	10,170	15,450	15,450
19 Unemploy & Workers' Comp	12,652	9,596	8,456	8,456
Total Personal Services	\$ 811,951	\$ 696,429	\$ 721,359	\$ 721,359
21 Travel & Transportation	\$ 3,606	\$ 13,350	\$ 13,600	\$ 13,600
28 Vehicle Fuel	13,977	11,500	11,750	11,750
31 Utilities	31,567	35,000	35,700	35,700
32 Communications/Postage	7,849	8,850	9,000	9,000
33 Rents & Leases	4,573	11,600	11,800	11,800
34 Professional Services	63,132	95,750	97,500	97,500
35 Maint. of Equip & Facil	27,291	22,500	23,000	23,000
36 Insurance & Bonding	11,970	15,300	15,600	15,600
37 Printing, Photocopy, Advert	15,976	22,750	23,000	23,000
39 Misc. Contractual Service	77,199	53,400	54,600	54,600
41 Office Supplies	2,731	5,150	5,200	5,200
42 Operating Materials	120,437	107,800	111,000	111,000
44 Small Tools/Minor Equip.	2,625	7,300	7,300	7,300
71 Refunds	5,691	4,500	5,000	5,000
Total Operation & Maintenance	\$ 388,624	\$ 414,750	\$ 424,050	\$ 424,050
61 Lands	\$ 169,040	\$ 0	\$ 20,000	\$ 0 *
62 Buildings	150,966	295,000		
Admore Athletic Fields			\$ 35,000	\$ 35,000
John Davey Arboretum Development			15,000	15,000
Maintenance/ Storage Complex			50,000	50,000
Camp Storage Shed			7,500	7,500
Portage Hike & Bike Trail - Construction			200,000	1,116,000
63 Equipment Items > \$500	54,463	31,500		
Mower Replacement			15,500	15,500
68 Contract	2,705	0		
* The \$20,000 will be recorded as an advance repayment to the General Fund				
Total Capital Outlay	\$ 377,174	\$ 326,500	\$ 343,000	\$ 1,239,000
Total	\$ 1,577,749	\$ 1,437,679	\$ 1,488,409	\$ 2,384,409

Department:	Division:	Fund:	Account No:	
Leisure Time Activities	KABC	Parks & Recreation	530-12	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 6,051	\$ 9,046	\$ 9,359	\$ 9,359
Operation and Maintenance	33,354	56,750	57,250	57,250
Capital Outlay	0	0	0	0
Total	<u>\$ 39,405</u>	<u>\$ 65,796</u>	<u>\$ 66,609</u>	<u>\$ 66,609</u>
Total Positions	0	1	0	1
Funding by Source				
Recreation	<u>\$ 39,405</u>	<u>\$ 65,796</u>	<u>\$ 66,609</u>	<u>\$ 66,609</u>
Total	<u>\$ 39,405</u>	<u>\$ 65,796</u>	<u>\$ 66,609</u>	<u>\$ 66,609</u>

Program Description:

The KABC (Kent Amateur Baseball Congress) cost center is used to account for expenditures related to this popular recreation program. KABC is funded primarily through user charges and sponsorship fees. In 2007, approximately 600 boys and girls participated in 11 separate leagues. The leagues are divided into three components: instructional league, softball and baseball. The instructional league is for 5 to 8 year old boys and girls to learn the basic skills associated with baseball. The softball league is through Stow Youth Softball Association. There are 4 leagues that accommodate age 8 to 18 year old girls. The baseball program is a Hot Stove League. This league is for 9 to 18 year old boys. Tournaments for both the softball and baseball leagues are held at the end of the season.

Program Comments:

The 2008 recommended operating budget reflects an increase of \$500 or 0.9% as compared to the 2007 budget. The professional services account is the only item that changed. The KABC budget is based on historical expenditures and is directly related to participation in the program.

Department:
Leisure Time Activities

Division:
KABC

Fund:
Parks & Recreation

Account No:
530-12

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 5,260	\$ 7,725	\$ 8,000	\$ 8,000
14 Retirement (PERS)	715	1,070	1,120	1,120
15 Medicare	76	112	116	116
19 Unemploy & Workers' Comp	0	139	123	123
<u>Total Personal Services</u>	<u>\$ 6,051</u>	<u>\$ 9,046</u>	<u>\$ 9,359</u>	<u>\$ 9,359</u>
34 Professional Services	\$ 7,064	\$ 18,000	\$ 18,500	\$ 18,500
35 Maint. of Equip & Facilities	0	500	500	500
36 Insurance & Bonding	1,836	2,500	2,500	2,500
39 Misc. Contractual Service	2,831	2,000	2,000	2,000
42 Operating Materials	21,222	33,000	33,000	33,000
71 Refunds	401	750	750	750
<u>Total Operation & Maintenance</u>	<u>\$ 33,354</u>	<u>\$ 56,750</u>	<u>\$ 57,250</u>	<u>\$ 57,250</u>

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 39,405	\$ 65,796	\$ 66,609	\$ 66,609

Department:	Division:	Fund:	Account No:	
Leisure Time Activities	K-6 Child Care	Parks & Recreation	530-22	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 111,362	\$ 158,504	\$ 158,504
Operation and Maintenance	0	30,150	37,750	45,250
Capital Outlay	0	0	7,500	0
Total	<u>\$ 0</u>	<u>\$ 141,512</u>	<u>\$ 203,754</u>	<u>\$ 203,754</u>
Total Positions	0	17	17	17
Funding by Source				
Recreation	\$ 0	\$ 141,512	\$ 203,754	\$ 203,754
Total	<u>\$ 0</u>	<u>\$ 141,512</u>	<u>\$ 203,754</u>	<u>\$ 203,754</u>

Program Description:

This cost center is used to account for the expenditures related to the K-6 Child Care Program. This program is funded with user charges.

Program Comments:

The 2008 recommended personnel lines reflect funding for one full-time and sixteen part-time positions .

The 2008 recommended operation and maintenance budget reflects the anticipated needs of the K-6 Child Care Program. Due to the popularity of the program, additional funds were required in the operation and maintenance budget.

The computers requested under capital were included as small tools/minor equipment in the operations and maintenance portion of the budget.

Department: Leisure Time Activities Division: K-6 Child Care Fund: Parks & Recreation Account No: 530-22

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 0	\$ 95,100	\$ 126,427	\$ 126,427
14 Retirement (PERS)	0	13,171	17,700	17,700
15 Medicare	0	1,379	1,833	1,833
16 Health Insurance	0	0	10,600	10,600
19 Unemploy & Workers' Comp	0	1,712	1,944	1,944
Total Personal Services	\$ 0	\$ 111,362	\$ 158,504	\$ 158,504
34 Professional Services	0	250	750	750
37 Printing, Photocopy, Advert	0	250	250	250
39 Misc. Contractual Service	0	11,100	13,400	13,400
41 Office Supplies	0	350	350	350
42 Operating Materials	0	18,200	21,500	21,500
44 Small Tools/Minor Equip.	0	0	0	7,500
71 Refunds	0	0	1,500	1,500
Total Operation & Maintenance	\$ 0	\$ 30,150	\$ 37,750	\$ 45,250
63 Equipment Items > \$2,500	\$ 0	\$ 0		
Computer Equipment (Six)			\$ 7,500	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 7,500	\$ 0
Total	\$ 0	\$ 141,512	\$ 203,754	\$ 203,754



COMMUNITY AND ENVIRONMENT



<u>FUNDING BY PROGRAM AREA</u>	<u>2008 REQUESTED</u>	<u>2008 RECOMMEND</u>
COMMUNITY AND ENVIRONMENT		
Community and Environment		
Community Development	\$698,543	\$701,455
Housing and Building Inspection	232,614	232,554
C.D.B.G. Grant Fund	390,449	390,449
Land Banking	126,000	126,000
Shade Tree	96,000	96,000
Urban Renewal	100,000	100,000
Permit Parking	13,000	13,000
Public Planting	16,000	31,000
Main Street Program	81,746	81,746
	<hr/>	<hr/>
SUBTOTAL	1,754,352	1,772,204
Basic Utility Services		
Water - Administrative Support	38,198	38,198
Sewer - Administrative Support	38,198	38,198
	<hr/>	<hr/>
SUBTOTAL	76,396	76,396
Total	\$1,830,748	\$1,848,600

Department: Community and Environment Division: Community Development Fund: General & CDBG Account No: 540-01

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 529,203	\$ 516,960	\$ 529,595	\$ 529,595
Operation and Maintenance	433,780	242,200	273,248	271,400
Capital Outlay	550,404	279,485	286,149	290,909
Total	<u>\$ 1,513,387</u>	<u>\$ 1,038,645</u>	<u>\$ 1,088,992</u>	<u>\$ 1,091,904</u>
Total Positions	7	6	6	6
Funding by Source				
General	\$ 714,006	\$ 678,288	\$ 698,543	\$ 701,455
Comm. Development Block Grant	799,381	360,357	390,449	390,449
Total	<u>\$ 1,513,387</u>	<u>\$ 1,038,645</u>	<u>\$ 1,088,992</u>	<u>\$ 1,091,904</u>

Program Description:

This Department is involved in a variety of activities impacting the overall development of the City including land use planning, zoning administration, economic development, neighborhood development and grants administration. The Planning and Zoning Division undertakes comprehensive land use planning activities, administers and enforces the City's Zoning Ordinances. The Planning and Zoning Division provides staff support to the Planning Commission, Board of Zoning Appeals, the Architectural Review Board and the Community Reinvestment Area Housing Council and also coordinates the City's Neighborhood Planning program. The Economic Development Division administers a number of programs aimed at supporting and encouraging the economic revitalization of the City and the promotion of Economic Development. These include the Community Reinvestment Area (tax abatement for real property improvements), the City's Enterprise Zone program (tax abatement for real and/or personal property), the City's various commercial/industrial Revolving Loan Programs, and the Kent Growth Corporation. This Department administers specific activities tied to federal grants such as the Community Development Block Grant, the Comprehensive Housing Improvement Program, and the Economic Development Administration program. It administers the Social Services program that funds activities conducted by local non-profit agencies. The Department's neighborhood revitalization program offers housing rehabilitation, street and sidewalk improvements, down payment assistance for housing purchases, the development of neighborhood parks and handicapped accessibility. Fair housing issues and landlord-tenant complaint services are provided through a fair housing contract service.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$29,200 or 12.1% as compared to the 2007 budget. The majority of the change is due to an increase of \$30,000 in the program income expenditure account. This account tracks the repayment of grant funds which were loaned to individuals. Although the repayment funds must be spent according to the original grant guidelines, they are a welcome supplement to the City's decreasing CDBG funds.

The 2008 recommended capital includes \$6,500 for a replacement copier.

Department: Community and Environment Division: Community Development Fund: General & CDBG Account No: 540-01

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 405,888	\$ 387,376	\$ 398,031	\$ 398,031
14 Retirement (PERS)	54,894	53,894	55,976	55,976
15 Medicare	4,192	3,938	4,046	4,046
16 Health Insurance	56,657	63,000	63,599	63,600
18 Overtime	112	1,748	1,796	1,796
19 Unemploy & Workers' Comp	7,460	7,004	6,147	6,146
Total Personal Services	\$ 529,203	\$ 516,960	\$ 529,595	\$ 529,595
21 Travel & Transportation	\$ 12,072	\$ 9,000	\$ 9,090	\$ 9,000
28 Vehicle Fuel	214	400	408	400
32 Communications/Postage	18,190	20,000	20,400	20,000
33 Rents & Leases	100	500	500	500
34 Professional Services	55,424	20,000	20,400	20,000
35 Maint. of Equip & Facil	1,451	1,000	1,000	1,000
36 Insurance & Bonding	8,773	10,500	10,500	10,500
37 Printing, Photocopy, Advert	14,385	20,000	20,400	20,000
39 Misc. Contractual Service	8,695	2,500	2,500	2,500
41 Office Supplies	1,931	2,500	2,500	2,500
42 Operating Materials	2,823	3,000	3,050	3,000
44 Small Tools/Minor Equip.	0	2,800	2,500	2,000
56 Social Service Contracts	114,752	100,000	100,000	100,000
57 Public Service Contracts	84,522	0	0	0
99 Program Income Expenditures	110,448	50,000	80,000	80,000
Total Operation & Maintenance	\$ 433,780	\$ 242,200	\$ 273,248	\$ 271,400
63 Equipment Items > \$2,500 Copier Replacement	\$ 0	\$ 0	\$ 6,500	\$ 6,500
68 Community Development Block Gran	\$ 550,404	\$ 279,485	\$ 279,649	\$ 284,409
Total Capital Outlay	\$ 550,404	\$ 279,485	\$ 286,149	\$ 290,909
Total	\$ 1,513,387	\$ 1,038,645	\$ 1,088,992	\$ 1,091,904



Department:
Community & Environment

Division:
Community Development

Account No:
540-01

Line Description	2008		
	General	CDBG	Total
11 Employee - Regular Salaries	\$ 378,031	\$ 20,000	\$ 398,031
14 Retirement (PERS)	53,176	2,800	55,976
15 Medicare	4,046	0	4,046
16 Health Insurance	60,667	2,933	63,600
18 Overtime	1,796	0	1,796
19 Unemploy & Workers' Comp	5,839	307	6,146
<u>Total Personal Services</u>	<u>\$ 503,555</u>	<u>\$ 26,040</u>	<u>\$ 529,595</u>
21 Travel & Transportation	\$ 9,000	\$ 0	\$ 9,000
28 Vehicle Fuel	400	0	400
32 Communications/Postage	20,000	0	20,000
33 Rents & Leases	500	0	500
34 Professional Services	20,000	0	20,000
35 Maint. of Equip & Facil	1,000	0	1,000
36 Insurance & Bonding	10,500	0	10,500
37 Printing, Photocopy, Advert	20,000	0	20,000
39 Misc. Contractual Service	2,500	0	2,500
41 Office Supplies	2,500	0	2,500
42 Operating Materials	3,000	0	3,000
44 Small Tools/Minor Equip.	2,000	0	2,000
56 Social Service Contracts	100,000	0	100,000
57 Public Service Contracts	0	0	0
99 Program Income Expenditures	0	80,000	80,000
<u>Total Operation & Maintenance</u>	<u>\$ 191,400</u>	<u>\$ 80,000</u>	<u>\$ 271,400</u>
63 Equipment Items > \$2,500			0
Replacement Copier	6,500		6,500
68 Community Development Block Grant		\$ 284,409	\$ 284,409
<u>Total Capital Outlay</u>	<u>\$ 6,500</u>	<u>\$ 284,409</u>	<u>\$ 290,909</u>
Total	\$ 701,455	\$ 390,449	\$ 1,091,904

Department:	Division:	Fund:	Account No:
Community and Environment	Building	General et al	540-09
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 166,591	\$ 221,813	\$ 282,450
Operation and Maintenance	24,204	25,300	26,560
Capital Improvements	0	0	0
Total	<u>\$ 190,795</u>	<u>\$ 247,113</u>	<u>\$ 309,010</u>
Total Positions	8	8	8
Funding by Source			
General	\$ 132,577	\$ 172,339	\$ 232,614
Water	29,109	37,387	38,198
Sewer	29,109	37,387	38,198
Total	<u>\$ 190,795</u>	<u>\$ 247,113</u>	<u>\$ 309,010</u>

Program Description:

The Building Division, within the Department of Community Development, administers the City's building approval and inspection program. The Division performs technical plan reviews and inspections for all residential, commercial and industrial building construction based on State of Ohio approved standards.

The Division is certified by the State of Ohio. This certification entails having the following personnel: a chief building official, a plans examiner and inspectors for structural, electrical, heating and air conditioning and plumbing construction. The State certification also requires that each position must have a backup.

A code enforcement officer to deal with property maintenance issues is also funded in this division.

Program Comments:

The 2008 recommended personnel lines reflect changing the Code Enforcement Officer from part-time to full-time. This change was authorized by City Council in 2007.

The 2008 recommended operation and maintenance budget reflects an increase of \$1,200 or 4.7% as compared to the 2007 budget. The only item which changed was professional services, which was increased to cover additional costs associated with plan review.

Department:	Division:	Fund:	Account No:	
Community and Environment	Building	General et al	540-09	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 126,377	\$ 170,722	\$ 213,465	\$ 213,465
14 Retirement (PERS)	16,329	23,751	29,996	29,996
15 Medicare	1,815	2,487	3,107	3,107
16 Health Insurance	19,468	21,000	31,800	31,800
18 Overtime	0	767	789	789
19 Unemploy.& Work.Comp.	2,602	3,086	3,293	3,293
Total Personal Services	\$ 166,591	\$ 221,813	\$ 282,450	\$ 282,450
21 Travel & Transportation	\$ 518	\$ 2,800	\$ 2,800	\$ 2,800
28 Vehicle Fuel	694	900	900	900
32 Communications/Postage	3,265	3,200	3,260	3,200
34 Professional Services	12,097	4,800	6,000	6,000
35 Maint of Equip & Facil	670	800	800	800
36 Insurance & Bonding	1,114	1,500	1,500	1,500
37 Printing, Photocopy, Advert	939	1,000	1,000	1,000
39 Misc. Contractual Service	2,900	6,900	6,900	6,900
41 Office Supplies	632	900	900	900
42 Operating Materials	708	1,000	1,000	1,000
44 Small Tools/Minor Equipment	0	1,000	1,000	1,000
71 Refunds	667	500	500	500
Total Operation & Maintenance	\$ 24,204	\$ 25,300	\$ 26,560	\$ 26,500
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 190,795	\$ 247,113	\$ 309,010	\$ 308,950



Department:
Community & Environment

Division:
Land Banking

Account No:
540-29

Line Description	General	UDAG	2008 Total
39 Misc. Contractual Service	\$ 120,000	\$ 6,000	\$ 126,000
<u>Total Operation & Maintenance</u>	<u>\$ 120,000</u>	<u>\$ 6,000</u>	<u>\$ 126,000</u>

63 Equipment Items > \$2,500

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 120,000	\$ 6,000	\$ 126,000

Department: Community & Environment Division: Land Banking Fund: General & UDAG Account No: 540-29

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	147,847	128,000	126,000	126,000
Capital Outlay	0	0	0	0
Total	<u>\$ 147,847</u>	<u>\$ 128,000</u>	<u>\$ 126,000</u>	<u>\$ 126,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
General	\$ 144,247	\$ 122,000	\$ 120,000	\$ 120,000
UDAG	3,600	6,000	6,000	6,000
Total	<u>\$ 147,847</u>	<u>\$ 128,000</u>	<u>\$ 126,000</u>	<u>\$ 126,000</u>

Program Description:

This cost center is used to account for the land banking program in the West River Neighborhood. This program was initially funded with UDAG (Urban Development Action Grant) repayment funds. Per the federal grant agreement, these repayment funds are to be used for economic development related activities. Beginning in 2000, General Fund monies were required to fund this program when remaining UDAG funds became insufficient to meet total obligations.

Program Comments:

The amount budgeted under contractual services will be spent for activities related to property expenses associated with the land banking program (taxes, insurance, line of credit, etc.).

Department: Community & Environment	Division: Land Banking	Fund: General & UDAG	Account No: 540-29	
Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
39 Misc. Contractual Services	\$ 147,847	\$ 128,000	\$ 126,000	\$ 126,000
<u>Total Operation & Maintenance</u>	<u>\$ 147,847</u>	<u>\$ 128,000</u>	<u>\$ 126,000</u>	<u>\$ 126,000</u>
61 Lands	\$ 0	\$ 0	\$ 0	\$ 0

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 147,847	\$ 128,000	\$ 126,000	\$ 126,000



Department:
Community & Environment

Division:
Land Banking

Account No:
540-29

Line Description	General	UDAG	2008 Total
39 Misc. Contractual Service	\$ 120,000	\$ 6,000	\$ 126,000
<u>Total Operation & Maintenance</u>	<u>\$ 120,000</u>	<u>\$ 6,000</u>	<u>\$ 126,000</u>

63 Equipment Items > \$2,500

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 120,000	\$ 6,000	\$ 126,000

Department:	Division:	Fund:	Account No:
Community and Environment	Shade Tree	General	560-13
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	90,349	81,000	81,000
Capital Outlay	9,575	9,500	15,000
Total	\$ <u>99,924</u>	\$ <u>90,500</u>	\$ <u>96,000</u>
Total Positions	0	0	0
Funding by Source			
General	\$ <u>99,924</u>	\$ <u>90,500</u>	\$ <u>96,000</u>
Total	\$ <u>99,924</u>	\$ <u>90,500</u>	\$ <u>96,000</u>

Program Description:

This budget division was established to account for the planting and maintenance of street trees within the public rights of way of the City of Kent.

Program Comments:

The 2008 recommended operating budget reflects no change as compared to the 2007 budget.

The amount listed under shade trees in capital includes \$14,500 for the purchase of trees and reflects an increase of \$5,500 to cover anticipated tree loss associated with the Emerald Ash Borer. This line also includes \$500 for the citizen tree planting program, which requires a 50-50 match from participating property owners on a first-come first-serve basis until funds are depleted. The amount to be reimbursed per tree will remain capped at \$50.

Department:
Community and Environment

Division:
Shade Tree

Fund:
General

Account No:
560-13

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
21 Travel & Transportation	\$ 1,551	\$ 1,800	\$ 1,800	\$ 1,800
28 Vehicle Fuel	2,166	3,200	3,200	3,200
34 Professional Services	12,000	0	0	0
35 Maint. of Equip. & Facilities	0	1,000	1,000	1,000
36 Insurance & Bonding	329	2,000	2,000	2,000
37 Printing, Photocopy, Advert	226	0	0	0
39 Misc. Contractual Service	72,635	70,000	70,000	70,000
42 Operating Materials	1,032	1,000	1,000	1,000
44 Small Tools/Minor Equipment	410	2,000	2,000	2,000
Total Operation & Maintenance	\$ 90,349	\$ 81,000	\$ 81,000	\$ 81,000
69 Shade Trees	\$ 9,575	\$ 9,500	\$ 15,000	\$ 15,000

Total Capital Outlay	\$ 9,575	\$ 9,500	\$ 15,000	\$ 15,000
Total	\$ 99,924	\$ 90,500	\$ 96,000	\$ 96,000

Department: Community & Environment Division: Urban Renewal Fund: General Account No: 570-34

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 538	\$ 0	\$ 0	\$ 0
Operation and Maintenance	56,713	100,000	100,000	100,000
Capital Outlay	0	0	0	0
Total	<u>\$ 57,251</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Total Positions	0	0	0	0
Funding by Source				
General	\$ 57,251	\$ 100,000	\$ 100,000	\$ 100,000
Total	<u>\$ 57,251</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown.

Program Comments:

The amount budgeted under professional services will be used as needed to implement the urban renewal plan for the downtown, including the acquisition of blighted properties and demolition of vacant buildings.

Department:
Community & Environment

Division:
Urban Renewal

Fund:
General

Account No:
570-34

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
31 Utilities	\$ 538	\$ 0	\$ 0	\$ 0
34 Professional Services	56,713	100,000	100,000	100,000
39 Misc. Contractual Service	0	0	0	0
<u>Total Operation & Maintenance</u>	<u>\$ 57,251</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
61 Land	\$ 0	\$ 0	\$ 0	\$ 0

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 57,251	\$ 100,000	\$ 100,000	\$ 100,000

Department:	Division:	Fund:	Account No:	
Community Development	Permit Parking	General	560-08	
Resource Summary	2006	2007	2008	2008
Expenditure Categories	Actual	Budget	Requested	Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	16,287	17,000	13,000	13,000
Capital Outlay	0	0	0	0
Total	<u>\$ 16,287</u>	<u>\$ 17,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>
Total Positions	0	0	0	0
<hr/>				
Funding by Source				
General	\$ 16,287	\$ 17,000	\$ 13,000	\$ 13,000
Total	<u>\$ 16,287</u>	<u>\$ 17,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>

Program Description:

This cost center accounts for expenditures related to leased City parking lots. Currently included in this budget division are parking lots at the following locations: the Kent City Schools (Park Avenue) and the First Christian Church.

Program Comments:

The 2008 recommended operation and maintenance budget reflects the removal of funds for the Masonic Temple parking lot lease. Per Council's instructions, staff is currently evaluating the Kent City School lease. The amount included in miscellaneous contractual services is an estimated cost for plowing snow at the leased parking lots.

Department:
Community & Environment

Division:
Permit Parking

Fund:
General

Account No:
560-08

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
33 Rents & Leases	\$ 13,626	\$ 11,000	\$ 8,500	\$ 8,500
39 Misc. Contractual Services	2,661	6,000	4,500	4,500
Total Operation & Maintenance	\$ 16,287	\$ 17,000	\$ 13,000	\$ 13,000

Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 16,287	\$ 17,000	\$ 13,000	\$ 13,000

Department: Community Development Division: Public Planting Fund: General Account No: 540-14

Resource Summary Expenditure Categories	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operation and Maintenance	15,020	15,500	16,000	31,000
Capital Outlay	0	0	0	0
Total	<u>\$ 15,020</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>	<u>\$ 31,000</u>
Total Positions	0	0	0	0
Funding by Source				
General	<u>\$ 15,020</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>	<u>\$ 31,000</u>
Total	<u>\$ 15,020</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>	<u>\$ 31,000</u>

Program Description:

This cost center is used to account for expenditures related to public landscaping. Items included in this division are downtown landscaping, downtown hanging baskets, right-of-way plantings, Adopt-a-Spot and Keep Kent Beautiful.

Program Comments:

The 2008 recommended operation and maintenance budget reflects an increase of \$15,500 or 100% as compared to the 2007 budget. For 2008, the Adopt-a-Spot line has been increased by \$15,500 to provide funds for a private contractor to water the various Adopt-a-Spot locations. The Service Technician/Gardener's time will then be reallocated to include maintenance of City buildings (previously \$2,900 was included in the Service Administration budget to provide this service through an outside contractor) and to increase time spent on City signs. The City received \$4,750 in Adopt-a-Spot donations in 2007.

Department:
Community Development

Division:
Public Planting

Fund:
General

Account No:
540-14

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
39 Misc. Contractual Services	\$ 10,323	\$ 10,000	\$ 10,000	\$ 10,000
42 Operating Materials	239	1,000	1,000	1,000
47 Keep Kent Beautiful - Adopt-a-Spot	4,458	4,500	5,000	20,000
<u>Total Operation & Maintenance</u>	<u>\$ 15,020</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>	<u>\$ 31,000</u>

<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	\$ 15,020	\$ 15,500	\$ 16,000	\$ 31,000

Department:	Division:	Fund:	Account No:
Community and Environment	Main Street Program	General	540-23
Resource Summary	2006	2007	2008
Expenditure Categories	Actual	Budget	Requested
Personal Services	\$ 0	\$ 76,886	\$ 78,746
Operation and Maintenance	0	0	3,000
Capital Outlay	0	0	0
Total	<u>\$ 0</u>	<u>\$ 76,886</u>	<u>\$ 81,746</u>
Total Positions	0	1	1
Funding by Source			
General	\$ 0	\$ 76,886	\$ 81,746
Total	<u>\$ 0</u>	<u>\$ 76,886</u>	<u>\$ 81,746</u>

Program Description:

This is cost center is used to account for expenditures related to the Main Street Program coordinator.

Program Comments:

The 2008 recommended personnel lines include one full-time position to coordinate the Main Street Program.

Funds to pay for the annual Main Street Ohio dues were added to the miscellaneous contractual service line.

Department:
Community and Environment

Division:
Main Street Program

Fund:
General

Account No:
540-23

Line Description	2006 Actual	2007 Budget	2008 Requested	2008 Recommend
11 Employee - Regular Salaries	\$ 0	\$ 56,692	\$ 58,251	\$ 58,251
14 Retirement (PERS)	0	7,852	8,155	8,155
15 Medicare	0	822	845	845
16 Health Insurance	0	10,500	10,600	10,600
19 Unemploy & Workers' Comp	0	1,020	895	895
Total Personal Services	\$ 0	\$ 76,886	\$ 78,746	\$ 78,746
39 Misc. Contractual Service	\$ 0	\$ 0	\$ 3,000	\$ 3,000
Total Operation & Maintenance	\$ 0	\$ 0	\$ 3,000	\$ 3,000
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 76,886	\$ 81,746	\$ 81,746



DEBT SERVICE & CONTINGENCY

**CITY OF KENT
2008 RECOMMENDED DEBT FUNDING SOURCE SUMMARY**

<u>DEBT TYPE</u>	<u>STORM WATER</u>	<u>SEWER</u>	<u>WATER</u>	<u>ASSESSMENT</u>	<u>INCOME TAX</u>
Issue II Loan	\$2,335	0	0	0	29,947
OWDA Loan	0	310,226	34,441	16,222	0
General Obligation Bond	0	0	0	0	239,050
Special Assessment Bond	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,570</u>	<u>0</u>
TOTAL ALL DEBT	\$2,335	\$310,226	\$34,441	\$91,792	\$268,997

The Fire Station Improvement Note and the Administrative Offices Renovation/Parking Lot Improvement Note may be retired with General Obligation Bonds when the market is favorable. Principal, interest and debt issuance costs of \$3,445,000, \$137,800 and \$3,000, respectively, are included in the Capital Projects Fund.

The City will continue to pay the previously scheduled debt service amount of approximately \$550,000 per year on the Sewer Bond Redemption Notes and maintain the unpaid balance in notes. The Sanitary Trunk Line Note may be retired with bonds when the market is favorable. Principal, interest and debt issuance costs of approximately \$1,910,000, \$76,400 and \$2,000, respectively, for these two notes are included in the Sewer Fund.

2008 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS

<u>FUND</u>	<u>2005 APPROVED</u>	<u>2006 APPROVED</u>	<u>2007 APPROVED</u>	<u>2008 RECOMMEND</u>
General - Operating	\$100,000	\$100,000	\$100,000	\$100,000
SCMR - Operating	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000
Sewer - Operating	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL	\$250,000	\$250,000	\$250,000	\$250,000

CITY OF KENT - DEBT SERVICE SCHEDULE - 2008

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2008	PRINCIPAL 2008	INTEREST 2008	TOTAL 2008	OUTSTANDING 1/1/2009	FUNDING SOURCE
Special Assessment Bonds							
1988	Street Improvement	25,000	25,000	1,950	26,950	0	Assessment
2000	Anita Dr. Street Improvement	433,000	23,000	25,620	48,620	410,000	Assessment
	Subtotal	458,000	48,000	27,570	75,570	410,000	
General Obligation Bonds							
1998	Various Purpose	1,970,000	140,000	99,050	239,050	1,830,000	Income Tax
	Subtotal	1,970,000	140,000	99,050	239,050	1,830,000	
Other							
1999	Issue II Loan - Fairchild	282,117	25,647	0	25,647	256,470	Income Tax
2000	Issue II Loan - Elm/Mae/Morris	53,750	4,300	0	4,300	49,450	Income Tax
2001	Issue II Loan - Elm/Mae/Morris	45,527	2,335	0	2,335	43,192	Storm Water
2001	OWDA Loan - Kent/Ravenna	414,597	19,484	14,957	34,441	395,113	Water
2003	OWDA Loan - Sewer Improvements	3,983,025	165,952	144,274	310,226	3,817,073	Sewer
2003	OWDA Loan - Franklin Hills	260,875	11,060	5,162	16,222	249,815	Special Assessments
	Subtotal	5,039,891	228,778	164,393	393,171	4,811,113	
	TOTAL DEBT	\$7,467,891	\$416,778	\$291,013	\$707,791	\$7,051,113	
Notes Outstanding as of October 31, 2007							
2007	Sewer - Bond Redemption	\$935,000					Sewer
2007	Sewer - Sanitary Trunk Lines	975,000					Sewer
2007	Fire Station Expansion/Renovation	3,130,000					Income Tax
2007	City Hall Renovation	315,000					Income Tax
	Total	\$5,355,000					



APPENDICES

CITY OF KENT, OHIO
2008 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND

	<u>2008</u> <u>REQUESTED</u>	<u>2008</u> <u>RECOMMEND</u>
GENERAL FUND		
Service Administration	\$ 93,500	\$ 50,000
Service Administration - Shade Trees	15,000	15,000
Police Services	145,000	150,000
Police - Records & Communications	0	0
Police - Support Services	0	0
Health	17,500	0
Community Development	6,500 *	6,500 *
Engineering	12,000	0
TOTAL	\$ <u>289,500</u>	\$ <u>221,500</u>
Law Enforcement Trust		
Police Services	\$ 14,300	\$ 14,300
TOTAL	\$ <u>14,300</u>	\$ <u>14,300</u>
SCM&R		
Central Maintenance	\$ 146,000	\$ 118,000
Vehicle Maintenance	14,000	0
TOTAL	\$ <u>160,000</u>	\$ <u>118,000</u>
FIRE AND E.M.S.		
Fire Services	\$ 369,500	\$ 169,500
Community Services	28,000	0
Technical Rescue	3,600	0
TOTAL	\$ <u>401,100</u>	\$ <u>169,500</u>
CAPITAL PROJECTS		
Capital Projects - Safety	\$ 0	\$ 300,000
Capital Projects - Transportation	3,660,000	2,585,000
TOTAL	\$ <u>3,660,000</u>	\$ <u>2,885,000</u>
PARKS AND RECREATION		
Park and Recreation Services	\$ 343,000	\$ 1,239,000
K-6 Child Care	7,500	0
TOTAL	\$ <u>350,500</u>	\$ <u>1,239,000</u>

* Does not include C.D.B.G. amounts which were listed in capital.

CITY OF KENT, OHIO
2008 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND (CONT'D)

	<u>2008</u> <u>REQUESTED</u>	<u>2008</u> <u>RECOMMEND</u>
WATER		
Water Production	\$ 250,000	\$ 250,000
Water Distribution	20,000	34,000
Capital Facilities	500,000	550,000
TOTAL	\$ <u>770,000</u>	\$ <u>834,000</u>
SEWER		
Water Reclamation Plant	\$ 191,000	\$ 191,000
Health - Lab	21,000	0
Utility Distribution	70,000	59,000
Capital Facilities	800,000	600,000
TOTAL	\$ <u>1,082,000</u>	\$ <u>850,000</u>
STORM WATER DRAINAGE		
Storm Water Drainage	\$ 0	\$ 25,000
Capital Facilities	1,350,000	1,350,000
TOTAL	\$ <u>1,350,000</u>	\$ <u>1,375,000</u>
GRAND TOTAL ALL FUNDS	\$ <u>8,077,400</u>	\$ <u>7,706,300</u>
CHARTER TEST CAPITAL REQUIREMENT	\$ 2,513,836	\$ 2,513,836
CAPITAL RELATED TO CHARTER TEST	\$ 4,914,847 **	\$ 3,798,247 **
PERCENTAGE TO MEET CHARTER TEST	48.88%	37.77%
RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT		\$ 1,284,411

****Includes principal payments of \$140,000 on Service Administration and Fairchild bond, \$29,947 Issue II loan repayments and an estimated \$220,000 paydown on the Fire Station/City Office Renovation Notes**

CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS

BUDGET DIVISIONS	2006 APPROVED	2007 APPROVED	2008 REQUESTED	2008 RECOMMEND
<u>CITY COUNCIL</u>				
Councilmember	9	9	9	9
Clerk of Council	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>MAYOR</u>				
Mayor/President of Council	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CITY MANAGER</u>				
City Manager	1	1	1	1
Executive Secretary to City Manager	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>HUMAN RESOURCES</u>				
Human Resources Manager	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CIVIL SERVICE</u>				
Civil Service Commissioner	3	3	3	3
Administrative Assistant to Civil Service Commission	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>LAW</u>				
Director of Law	1	1	1	1
Assistant Law Director/Prosecutor	1	1	1	1
Assistant Law Director	1	1	1	1
Executive Secretary to Dir. of Law	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE ADMINISTRATION</u>				
Director of Budget and Finance	1	1	1	1
Controller	1	1	1	1
Operations Analyst	1	1	1	1
Senior Account Clerk	1	1	1	1
Account Clerk	4	4	4	4
Administrative Assistant to Director of Budget and Finance	1	1	1	1
	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
<u>INCOME TAX ADMINISTRATION</u>				
Income Tax Commissioner	1	1	1	1
Income Tax Auditor	1	1	1	1
Account Clerk	1	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)

BUDGET DIVISIONS	2006 APPROVED	2007 APPROVED	2008 REQUESTED	2008 RECOMMEND
<u>SERVICE ADMINISTRATION</u>				
Director of Public Service	1	1	1	1
Administrative Assistant to Director of Public Service	1	1	1	1
Account Clerk	1	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<u>ENGINEERING</u>				
Deputy Service Director/ Superintendent of Engineering	1	1	1	1
Senior Engineer	2	2	2	2
Design Engineer	1	1	1	1
Engineering Technician	2	2	2	2
Environmental Specialist	0	0	1	0
Engineering Aide I	1	1	1	1
Engineering Aide II	1	1	1	1
	<u>8</u>	<u>8</u>	<u>9</u>	<u>8</u>
<u>SAFETY DIRECTOR</u>				
Safety Director	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>POLICE SERVICES</u>				
Police Chief	1	1	1	1
Police Captain	2	2	2	2
Lieutenant	5	5	5	5
Technical Sergeant	4	4	4	4
Police Officer	27	27	27	27
Administrative Assistant to Chief	1	1	1	1
Secretary to Police Department	1	1	1	1
	<u>41</u>	<u>41</u>	<u>41</u>	<u>41</u>
<u>RECORDS AND COMMUNICATIONS</u>				
Coordinator - Dispatchers	3	3	3	3
Clerk-Dispatcher	7	7	7	7
Clerk-Dispatcher (Part-time)	3	3	3	3
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<u>JUVENILE SERVICES</u>				
Juvenile Counselor	1	1	1	1
Police Officer	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>				
Compliance Officer	1	1	1	1
Detention Officer	6	6	6	6
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>

CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)

BUDGET DIVISIONS	2006 APPROVED	2007 APPROVED	2008 REQUESTED	2008 RECOMMEND
<u>FIRE SERVICES</u>				
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	1	0
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter	27	27	27	27
Fireman - Paid on Call	3	3	3	3
Fire Services Specialist	1	1	1	1
	<u>38</u>	<u>38</u>	<u>39</u>	<u>38</u>
<u>COMMUNITY SERVICES - FIRE</u>				
Fire Lieutenant	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>CENTRAL MAINTENANCE</u>				
Cent. Maint. Mgr./Water Dist. Spec.	1	1	1	1
Assignment Supervisor	1	0	0	0
Chief Operator	0	3	3	3
Repair Operator	6	3	3	3
Service Technician/Gardener	1	1	1	1
Service Worker	11	11	11	11
Carpenter	1	1	1	1
Arborist Supervisor	1	1	1	1
Account Clerk	0	1	1	1
	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
<u>VEHICLE MAINTENANCE</u>				
Master Mechanic	1	1	1	1
Mechanic	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>WATER TREATMENT PLANT</u>				
Supervisor - Water Plant	1	1	1	1
Water Laboratory Technician	1	1	1	1
Plant Mechanic	1	1	1	1
Water Plant Chief Operator	1	1	1	1
Water Plant Operator	5	5	5	5
Laborer (General Maintenance)	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>WASTEWATER TREATMENT PLANT</u>				
Supervisor - Wastewater Plant	1	1	1	1
Plant Mechanic	1	1	1	1
Wastewater Plant Operator	7	7	7	7
Chief Operator	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>

CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)

BUDGET DIVISIONS	2006 APPROVED	2007 APPROVED	2008 REQUESTED	2008 RECOMMEND
<u>HEALTH</u>				
Health Commissioner	1	1	1	1
Deputy Health Commissioner	1	1	1	1
Public Health Sanitarian	2	2	2	2
Admin. Asst. to Health Commissioner	1	1	1	1
Laboratory Technician	2	2	2	2
Chemist	1	1	1	1
Secretary (Part-time)	1	1	1	1
	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
<u>PARKS AND RECREATION</u>				
Director - Parks and Recreation	1	1	1	1
Supervisor - Recreation	1	1	1	1
Supervisor - Parks	1	1	1	1
Account Clerk	1	1	1	1
Parks Maintenance Laborer	2	2	2	2
Shelter House Attendant	1	0	0	0
Senior Parks Crew Leader	1	1	1	1
Part-time and Seasonal	51	34	34	34
	<u>59</u>	<u>41</u>	<u>41</u>	<u>41</u>
<u>KABC</u>				
KABC Coordinator	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>K-6 CHILD CARE</u>				
Full-time	0	0	1	1
Part-time	0	17	16	16
	<u>0</u>	<u>17</u>	<u>16</u>	<u>17</u>
<u>COMMUNITY DEVELOPMENT</u>				
Director of Community Development	1	1	1	1
Administrative Assistant to Director of Community Development	1	1	1	1
Plans Administrator	1	1	1	1
Development Planner	1	1	1	1
Economic Development Coordinator	1	1	1	1
Development Engineer	1	1	1	1
Code Enforcement Officer (Part-time)	0	0	0	0
Sustainability Planner	1	0	0	0
	<u>7</u>	<u>6</u>	<u>6</u>	<u>6</u>
<u>BUILDING</u>				
Building Services Supervisor	1	1	1	1
Specialized Inspectors (Part-time)	5	5	5	5
Code Enforcement Officer (Part-time)	1	1	0	0
Code Enforcement Officer (Full-time)	0	0	1	1
Account Clerk	1	1	1	1
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

CITY OF KENT, OHIO
2008 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)

BUDGET DIVISIONS	2006 APPROVED	2007 APPROVED	2008 REQUESTED	2008 RECOMMEND
<u>MAIN STREET PROGRAM</u>				
Sustainability Planner	0	1	1	1
	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL ALL DEPARTMENTS	<u>281</u>	<u>280</u>	<u>281</u>	<u>280</u>
Full-time	193	194	197	196
Part-time	88	86	84	84

MANAGED RESERVE

This is the account that was established by Council and it is increased every year by the interest earned in the prior year. This balance is not shown anywhere in the budget document, however the estimated amount of interest is included as a use of income tax revenue.

116	Managed Reserve	\$1,976,053.34	As of October 31, 2007
		\$1,615,053.34	Held in Certificates of Deposit
		361,000.00	Held in City of Kent Bonds

