



General Government

2014

FUNDING BY PROGRAM AREA

RECOMMEND

GENERAL GOVERNMENT

General Government

City Council	\$185,098
Mayor	10,510
Community Support	61,000
City Manager	302,102
Human Resources	66,872
Civil Service Commission	94,474
Law	433,284
Financial Administration	414,013
Income Tax Administration	463,334
Service Administration	645,069
Engineering	306,293
Facilities Expansion	47,500
Miscellaneous and Sundry	302,100

SUBTOTAL 3,331,649

Basic Utility Services

Human Resources Support	50,928
Financial Admin. Support	405,912
Service Admin. Support	331,892
Engineering Admin. Support	572,103

SUBTOTAL 1,360,835

TOTAL \$4,692,484

Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Resource Summary	2012	2013	2014
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 144,910	\$ 157,867	\$ 163,065
Operation and Maintenance	21,881	19,000	22,033
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 166,791</u>	<u>\$ 176,867</u>	<u>\$ 185,098</u>
Total Positions	10	10	10
<hr/>			
Funding by Source			
General	\$ <u>166,791</u>	\$ <u>176,867</u>	\$ <u>185,098</u>
Total	<u>\$ 166,791</u>	<u>\$ 176,867</u>	<u>\$ 185,098</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects an increase of \$3,033.00 or 15.96% as compared to the 2013 budget. This increase is almost entirely attributable to the annual maintenance and provision of online access to the City's codified ordinances.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08
001-570-701-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 118,585	\$ 123,952	\$ 128,378
14 7004 Retirement (PERS)	16,932	17,353	17,973
15 7005 Medicare	1,712	1,797	1,861
16 7006 Health Insurance	5,170	12,300	12,300
18 7008 Overtime	0	0	0
19 7009 Unemployment & Workers' Comp	2,511	2,465	2,553
Total Personnel Services	\$ 144,910	\$ 157,867	\$ 163,065
21 7210 Travel & Transportation	\$ 296	\$ 500	\$ 500
32 7320 Communications/Postage	3,375	4,000	4,000
33 7330 Rents and Leases	0	0	0
34 7340 Professional Services	7,575	1,800	4,800
35 7350 Maintenance of Equipment & Facility	768	2,000	2,000
36 7360 Insurance & Bonding	93	100	133
37 7370 Printing, Photocopy, Advertising	4,072	3,000	3,000
39 7390 Misc. Contractual Service	3,655	5,500	5,500
41 7410 Office Supplies	434	1,000	1,000
42 7420 Operating Materials	1,603	1,000	1,000
44 7440 Small Tools/Minor Equipment	10	100	100
Total Operation & Maintenance	\$ 21,881	\$ 19,000	\$ 22,033
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 166,791	\$ 176,867	\$ 185,098

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 7,759	\$ 7,752	\$ 7,760
Operation and Maintenance	1,835	2,750	2,750
Capital Outlay	0		
Total	<u>\$ 9,594</u>	<u>\$ 10,502</u>	<u>\$ 10,510</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
General	\$ 9,594	\$ 10,502	\$ 10,510
Total	<u>\$ 9,594</u>	<u>\$ 10,502</u>	<u>\$ 10,510</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 2014 recommended operation and maintenance budget reflects no changes compared to the 2013 budget.

Department:	Division:	Fund:	Account No:
General Government	Mayor	General	570-01 001-570-702-
Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
14 7004 Retirement (PERS)	924	924	924
15 7005 Medicare	96	96	96
16 7006 Health Insurance	0	0	0
18 7008 Overtime	0	0	0
19 7009 Unemployment & Workers' Comp	139	132	140
Total Personnel Services	\$ 7,759	\$ 7,752	\$ 7,760
21 7210 Travel & Transportation	\$ 30	\$ 300	\$ 300
32 7320 Communications/Postage	1,025	1,350	1,350
33 7330 Rents and Leases	0	0	0
34 7340 Professional Services	0	0	0
37 7370 Printing, Photocopy, Advertising	108	200	200
39 7390 Misc. Contractual Service	164	100	100
41 7410 Office Supplies	0	200	200
42 7420 Operating Materials	508	600	600
44 7440 Small Tools/Minor Equipment	0	0	0
Total Operation & Maintenance	\$ 1,835	\$ 2,750	\$ 2,750
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 9,594	\$ 10,502	\$ 10,510

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 0	\$ 0	\$
Operation and Maintenance	77,906	57,000	61,000
Capital Outlay	0		
Total	<u>\$ 77,906</u>	<u>\$ 57,000</u>	<u>\$ 61,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 77,906	\$ 57,000	\$ 61,000
Total	<u>\$ 77,906</u>	<u>\$ 57,000</u>	<u>\$ 61,000</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget of \$61,000 reflects a \$4000.00, or 7.02% increase compared to the 2013 budget. This is due to increases in the City's projected bed tax revenues that will be collected from the KSU Hotel, which more than offset the required share to be paid to the Convention and Visitor's Bureau. The budgeted expenses consist of the following: \$29,000 for the downtown litter pickup program with Kevin Coleman; \$10,000 for community wide economic development promotional grants; \$10,000 for a downtown festival; \$4,500 for trash hauling of the downtown litter receptacles; \$5,000 for the required sharing of bed tax with the Convention and Visitor's Bureau; \$1,000 to support and maintain the City's website; \$1,000 for fuel expense, and \$500.00 for miscellaneous, unexpected requests that come before Council.

Department: General Government	Division: Community Support	Fund: General	Account No: 570-35 001-570-703-
-----------------------------------	--------------------------------	------------------	---------------------------------------

Line Description	2012 Actual	2013 Budget	2014 Recommend
28 7280 Vehicle Fuel	\$ 1,168	\$ 1,000	\$ 1,000
39 7390 Misc. Contractual Service	75,938	54,500	54,500
42 7420 Operating Materials	0	500	500
78 7780 Bed Tax Shared	800	1,000	5,000
<u>Total Operation & Maintenance</u>	<u>\$ 77,906</u>	<u>\$ 57,000</u>	<u>\$ 61,000</u>
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 77,906</u>	<u>\$ 57,000</u>	<u>\$ 61,000</u>

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 223,407	\$ 240,963	\$ 248,069
Operation and Maintenance	45,032	54,000	54,033
Capital Outlay	0		
Total	<u>\$ 268,439</u>	<u>\$ 294,963</u>	<u>\$ 302,102</u>
Total Positions	2	2	2
<hr/>			
Funding by Source			
General	\$ 268,439	\$ 294,963	\$ 302,102
Total	<u>\$ 268,439</u>	<u>\$ 294,963</u>	<u>\$ 302,102</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects a minimal increase of \$33.00 as compared to the 2013 budget.

Department:
General Government

Division:
City Manager

Fund:
General

Account No:
570-02
001-570-704-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 176,666	\$ 183,962	\$ 190,438
14 7004 Retirement (PERS)	25,015	25,755	26,093
15 7005 Medicare	2,597	2,667	2,766
16 7006 Health Insurance	15,510	24,600	24,600
18 7008 Overtime	155	300	300
19 7009 Unemployment & Workers' Comp	3,464	3,679	3,872
Total Personnel Services	\$ 223,407	\$ 240,963	\$ 248,069
21 7210 Travel & Transportation	\$ 72	\$ 700	\$ 700
25 Auto Allowance	3,600	3,600	3,600
32 7320 Communications/Postage	8,603	8,000	8,300
34 7340 Professional Services	540	7,000	5,000
35 7350 Maintenance of Equipment & Facility	3,731	3,500	3,500
36 7360 Insurance & Bonding	93	100	133
37 7370 Printing, Photocopy, Advertising	411	1,500	1,500
39 7390 Misc. Contractual Service	26,604	27,500	29,500
41 7410 Office Supplies	1,000	800	800
42 7420 Operating Materials	368	500	500
44 7440 Small Tools/Minor Equipment	10	800	500
Total Operation & Maintenance	\$ 45,032	\$ 54,000	\$ 54,033
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 268,439	\$ 294,963	\$ 302,102

Department:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
570-26

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 91,312	\$ 96,057	\$ 101,857
Operation and Maintenance	14,128	15,810	15,943
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 105,440</u>	<u>\$ 111,867</u>	<u>\$ 117,800</u>
Total Positions	1	1	1

Funding by Source			
General	\$ 59,784	\$ 63,837	\$ 66,872
Water	22,828	24,015	25,464
Sewer	<u>22,828</u>	<u>24,015</u>	<u>25,464</u>
Total	<u>\$ 105,440</u>	<u>\$ 111,867</u>	<u>\$ 117,800</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects an increase of \$133.00 as compared to the 2013 budget. In an effort to limit spending while maintaining the quality of service delivery, this division was able to avoid nonessential expenses to contain their budget.

Department:	Division:	Fund:	Account No:
General Government	Human Resources	General et al	570-26
			001-570-705-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 68,612	\$ 71,333	\$ 76,272
14 7004 Retirement (PERS)	9,976	9,987	10,679
15 7005 Medicare	972	1,034	1,105
16 7006 Health Insurance	10,340	12,300	12,300
19 7009 Unemployment & Workers' Comp	1,412	1,403	1,501
Total Personnel Services	\$ 91,312	\$ 96,057	\$ 101,857
21 7210 Travel & Transportation	\$ 1,210	\$ 1,300	\$ 1,300
32 7320 Communications/Postage	671	500	500
34 7340 Professional Services	9,666	9,400	9,500
35 7350 Maint of Equip & Facility	59	0	0
36 7360 Insurance & Bonding	93	100	133
37 7370 Printing, Photocopy, Advertising	0	100	100
39 7390 Misc. Contractual Service	1,890	3,500	3,500
41 7410 Office Supplies	152	200	200
42 7420 Operating Materials	377	410	410
44 7440 Small Tools/Minor Equipment	10	300	300
Total Operation & Maintenance	\$ 14,128	\$ 15,810	\$ 15,943
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 105,440	\$ 111,867	\$ 117,800

Department:
General Government

Division: Fund:
Human Resources General et al

Account No:
001-570-705-

Line Description	General	Water	Sewer	2014 Total
11 7001 Employee - Regular Salaries	\$ 38,136	\$ 19,068	\$ 19,068	\$ 76,272
14 7004 Retirement (PERS)	5,339	2,670	2,670	10,679
15 7005 Medicare	553	276	276	1,105
16 7006 Health Insurance	6,150	3,075	3,075	12,300
19 7009 Unemployment & Workers' Comp	751	375	375	1,501
Total Personnel Services	\$ 50,929	\$ 25,464	\$ 25,464	\$ 101,857
21 7210 Travel & Transportation	\$ 1,300	\$	\$	\$ 1,300
32 7320 Communications/Postage	500			500
34 7340 Professional Services	9,500			9,500
35 7350 Maint of Equip & Facility	0			0
36 7360 Insurance & Bonding	133			133
37 7370 Printing, Photocopy, Advertising	100			100
39 7390 Misc. Contractual Service	3,500			3,500
41 7410 Office Supplies	200			200
42 7420 Operating Materials	410			410
44 7440 Small Tools/Minor Equipment	300			300
Total Operation & Maintenance	\$ 15,943	\$ 0	\$ 0	\$ 15,943
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 66,872	\$ 25,464	\$ 25,464	\$ 117,800

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
570-15

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 62,759	\$ 60,680	\$ 64,591
Operation and Maintenance	26,328	30,700	29,883
Capital Outlay	0		
Total	<u>\$ 89,087</u>	<u>\$ 91,380</u>	<u>\$ 94,474</u>
Total Positions	4	4	4
<hr/>			
Funding by Source			
General	\$ 89,087	\$ 91,380	\$ 94,474
Total	<u>\$ 89,087</u>	<u>\$ 91,380</u>	<u>\$ 94,474</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 2014 recommended operation and maintenance budget reflects a decrease of \$817.00, as compared to the 2013 budget.

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
001-570-706-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 49,094	\$ 40,227	43,043
14 7004 Retirement (PERS)	5,015	5,842	6,236
15 7005 Medicare	386	0	646
16 7006 Health Insurance	5,640	12,300	12,300
18 7005 Overtime	1,379	1,500	1,500
19 7009 Unemployment & Workers' Comp	1,245	811	866
Total Personnel Services	\$ 62,759	\$ 60,680	64,591
21 7210 Travel & Transportation	\$ 399	\$ 500	500
32 7320 Communications/Postage	1,306	2,000	1,800
33 7330 Rents and Leases	360	500	500
34 7340 Professional Services	18,988	20,000	20,000
35 7350 Maintenance of Equipment & Facility	1,555	500	1,600
36 7360 Insurance & Bonding	93	100	133
37 7370 Printing, Photocopy, Advertising	1,516	4,000	3,000
39 7390 Misc. Contractual Service	84	200	150
41 7410 Office Supplies	524	1,300	1,000
42 7420 Operating Materials	904	1,500	1,100
44 7440 Small Tools/Minor Equipment	599	100	100
Total Operation & Maintenance	\$ 26,328	\$ 30,700	29,883
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 89,087	\$ 91,380	94,474

Department:
General Government

Division:
Law

Fund:
General

Account No:
570-05

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 268,478	\$ 299,789	\$ 318,414
Operation and Maintenance	106,306	114,800	114,870
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 374,784</u>	<u>\$ 414,589</u>	<u>\$ 433,284</u>
Total Positions	4	4	4
<hr/>			
Funding by Source			
General	\$ 374,784	\$ 414,589	\$ 433,284
Total	<u>\$ 374,784</u>	<u>\$ 414,589</u>	<u>\$ 433,284</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 in the City, including the Parks and Recreation and Health Departments.

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

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects a minimal change as compared to the 2013 budget. The amount required in the professional service line is dependent upon the level of specialized litigation required and may increase or decrease as the need for outside counsel fluctuates.

Department:
General Government

Division:
Law

Fund:
General

Account No:
001-570-707-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 215,151	\$ 234,907	\$ 250,766
14 7004 Retirement (PERS)	30,222	31,905	34,125
15 7005 Medicare	3,099	3,411	3,640
16 7006 Health Insurance	15,510	24,600	24,600
18 7008 Overtime	0	300	300
19 7009 Unemployment & Workers' Comp	4,496	4,666	4,983
Total Personnel Services	\$ 268,478	\$ 299,789	\$ 318,414
21 7210 Travel & Transportation	\$ 1,216	\$ 1,200	\$ 1,200
32 7320 Communications/Postage	2,565	2,500	2,500
34 7340 Professional Services	91,504	100,700	100,700
35 7350 Maintenance of Equipment & Facility	727	0	0
36 7360 Insurance & Bonding	186	195	265
37 7370 Printing, Photocopy, Advertising	901	500	500
39 7390 Misc. Contractual Service	5,701	4,200	4,200
41 7410 Office Supplies	372	1,100	1,100
42 7420 Operating Materials	1,926	3,500	3,500
44 7440 Small Tools/Minor Equipment	1,208	905	905
Total Operation & Maintenance	\$ 106,306	\$ 114,800	\$ 114,870
62 7620 Buildings	\$ 0	\$ 0	\$ 0
63 7630 Equipment Items > \$2,500	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 374,784	\$ 414,589	\$ 433,284

Department: General Government	Division: Financial Administration	Fund: General et al	Account No: 570-03
Resource Summary	2012	2013	2014
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 516,177	\$ 564,368	\$ 584,856
Operation and Maintenance	210,977	238,762	235,069
Capital Outlay	173,936	0	
Total	<u>\$ 901,090</u>	<u>\$ 803,130</u>	<u>\$ 819,925</u>
Total Positions	9	9	9
Funding by Source			
General	\$ 238,091	\$ 259,779	\$ 267,799
Income Tax	129,023	141,092	146,214
Water	141,225	158,892	163,501
Sewer	138,681	156,292	160,900
Utility Billing	80,134	87,075	81,511
Capital Projects	173,936	0	
Total	<u>\$ 901,090</u>	<u>\$ 803,130</u>	<u>\$ 819,925</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects a decrease of 1.55%, or \$3,693.00, as compared to the 2013 budget.

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
001-570-708-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 377,295	\$ 402,840	\$ 420,296
14 7004 Retirement (PERS)	56,909	56,788	59,232
15 7005 Medicare	4,677	5,164	5,400
16 7006 Health Insurance	67,212	86,100	86,100
18 7008 Overtime	2,264	5,400	5,400
19 7009 Unemployment & Workers' Comp	7,820	8,076	8,428
Total Personnel Services	\$ 516,177	\$ 564,368	\$ 584,856
21 7210 Travel & Transportation	\$ 3,012	\$ 4,300	\$ 4,300
25 Auto Allowance	3,134	3,600	3,600
32 7320 Communications/Postage	54,647	52,000	55,000
33 7330 Rents & Leases	8,369	8,675	8,825
34 7340 Professional Services	15,704	10,000	9,000
35 7350 Maintenance of Equipment & Facility	6,140	6,500	7,500
36 7360 Insurance & Bonding	3,327	3,487	4,244
37 7370 Printing, Photocopy, Advertising	8,274	9,000	9,000
39 7390 Misc. Contractual Service	88,289	121,000	110,000
41 7410 Office Supplies	2,589	4,000	3,900
42 7420 Operating Materials	9,783	4,800	9,700
44 7440 Small Tools/Minor Equipment	2,709	6,400	5,000
52 7520 Liability	5,000	5,000	5,000
79 7790 Over/Under		0	
Total Operation & Maintenance	\$ 210,977	\$ 238,762	\$ 235,069
63 7630 Equipment Items > \$2,500	\$ 173,936	\$ 0	\$ 0
Finance System Upgrade			
Total Capital Outlay	\$ 173,936	\$ 0	\$ 0
Total	\$ 901,090	\$ 803,130	\$ 819,925

Department:
General Government

Division: Fund:
Financial Administ General et al

Account No:
001-570-708-

Line Description		General	Inc.Tax	Water	Page 1 Subtotal
11	7001 Employee - Regular Salaries	\$ 105,074	\$ 105,074	\$ 105,074	\$ 315,222
14	7004 Retirement (PERS)	14,808	14,808	14,808	44,424
15	7005 Medicare	1,350	1,350	1,350	4,050
16	7006 Health Insurance	21,525	21,525	21,525	64,575
18	7008 Overtime	1,350	1,350	1,350	4,050
19	7009 Unemployment & Workers' Comp	2,107	2,107	2,107	6,321
Total Personnel Services		\$ 146,214	\$ 146,214	\$ 146,214	\$ 438,642
21	7210 Travel & Transportation	\$ 4,000	\$	\$	\$ 4,000
25	Auto Allowance	3,600			3,600
32	7320 Communications/Postage	10,000		4,500	14,500
33	7330 Rents & Leases	850		7,600	8,450
34	7340 Professional Services	6,500			6,500
35	7350 Maintenance of Equipment & Facility	6,200			6,200
36	7360 Insurance & Bonding	3,685		187	3,872
37	7370 Printing, Photocopy, Advertising	5,000			5,000
39	7390 Misc. Contractual Service	68,000		5,000	73,000
41	7410 Office Supplies	1,950			1,950
42	7420 Operating Materials	8,200			8,200
44	7440 Small Tools/Minor Equipment	3,600			3,600
52	7520 Liability				0
79	7790 Over/Under				0
Total Operation & Maintenance		\$ 121,585	\$ 0	\$ 17,287	\$ 138,872
63	7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay		\$ 0	\$ 0	\$ 0	\$ 0
Total		\$ 267,799	\$ 146,214	\$ 163,501	\$ 577,514

Department:
General Government

Division: Financial Administration
Fund: General et al

Account No:
001-570-708-

Line Description	Capital Projects	Sewer	Utility Billing	2014 Total
11 7001 Employee - Regular Salaries	\$ 0	\$ 105,074	\$ 0	\$ 420,296
14 7004 Retirement (PERS)	0	14,808	0	59,232
15 7005 Medicare	0	1,350	0	5,400
16 7006 Health Insurance	0	21,525	0	86,100
18 7008 Overtime	0	1,350	0	5,400
19 7009 Unemployment & Workers' Comp	0	2,107	0	8,428
Total Personnel Services	\$ 0	\$ 146,214	\$ 0	\$ 584,856
21 7210 Travel & Transportation	\$	\$	\$ 300	\$ 4,300
25 Auto Allowance				3,600
32 7320 Communications/Postage		4,500	36,000	55,000
33 7330 Rents & Leases			375	8,825
34 7340 Professional Services			2,500	9,000
35 7350 Maintenance of Equipment & Facility			1,300	7,500
36 7360 Insurance & Bonding		186	186	4,244
37 7370 Printing, Photocopy, Advertising			4,000	9,000
39 7390 Misc. Contractual Service		5,000	32,000	110,000
41 7410 Office Supplies			1,950	3,900
42 7420 Operating Materials			1,500	9,700
44 7440 Small Tools/Minor Equipment			1,400	5,000
52 7520 Liability		5,000		5,000
79 7790 Over/Under				0
Total Operation & Maintenance	\$ 0	\$ 14,686	\$ 81,511	\$ 235,069
63 7630 Equipment Items > \$500	\$	\$ 0	\$ 0	\$ 0
Finance System Replacement/Upgrade				
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 160,900	\$ 81,511	\$ 819,925

Department: General Government	Division: Income Tax Admin.	Fund: Income Tax	Account No: 570-25
Resource Summary	2012	2013	2014
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 68,479	\$ 72,739	\$ 74,251
Operation and Maintenance	346,629	357,400	389,083
Capital Outlay	0	0	
Total	<u>\$ 415,108</u>	<u>\$ 430,139</u>	<u>\$ 463,334</u>
Total Positions	1	1	1
Funding by Source			
Income Tax	\$ 415,108	\$ 430,139	\$ 463,334
Total	<u>\$ 415,108</u>	<u>\$ 430,139</u>	<u>\$ 463,334</u>

Program Description:

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

Program Comments:

The 2014 recommended Operation and Maintenance budget reflects a net increase of \$31,683.00, or 8.86% overall as compared to the 2013 budget. This is primarily attributable to projected increases for income tax collections and commensurate related expenses, and is therefore more than offset by new revenue.

Department: General Government Division: Income Tax Administration Fund: Income Tax Account No: 001-570-709-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 48,434	\$ 50,476	\$ 51,721
14 7004 Retirement (PERS)	7,170	7,207	7,381
15 7005 Medicare	681	746	764
16 7006 Health Insurance	10,340	12,300	12,300
18 7008 Overtime	916	1,000	1,050
19 7009 Unemployment & Workers' Comp	938	1,010	1,035
Total Personnel Services	\$ 68,479	\$ 72,739	\$ 74,251
21 7210 Travel & Transportation	\$ 10	\$ 200	\$ 200
32 7320 Communications/Postage	3,017	3,500	3,500
33 7330 Rents & Leases		0	0
34 7340 Professional Services	1,588	5,000	19,000
35 7350 Maintenance of Equipment & Facility		300	200
36 7360 Insurance & Bonding	93	100	133
37 7370 Printing, Photocopy, Advertising		250	200
39 7390 Misc. Contractual Service	335,715	342,000	360,000
41 7410 Office Supplies		450	250
42 7420 Operating Materials	606	200	
44 7440 Small Tools/Minor Equipment	600	400	600
71 7710 Refunds		0	0
72 7720 Reimbursements *	5,000	5,000	5,000
79 7790 Over / Under		0	
Total Operation & Maintenance	\$ 346,629	\$ 357,400	\$ 389,083
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 415,108	\$ 430,139	\$ 463,334

* Field Local School- Land O Lakes

Department:
General Government

Division:
Service Administration

Fund:
General et al

Account No:
570-06

Resource Summary	2012	2013	2014
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 290,697	\$ 321,914	\$ 328,523
Operation and Maintenance	403,157	482,600	518,438
Capital Outlay	<u>99,789</u>	<u>66,000</u>	<u>130,000</u>
Total	<u>\$ 793,643</u>	<u>\$ 870,514</u>	<u>\$ 976,961</u>
Total Positions	3	4	4

Funding by Source			
General	\$ 454,837	\$ 544,102	\$ 575,069
Water	65,325	66,603	67,973
Sewer	65,327	66,603	67,973
Solid Waste	60,322	66,603	67,973
Storm	48,043	66,603	67,973
Capital Project	<u>99,789</u>	<u>60,000</u>	<u>130,000</u>
Total	<u>\$ 793,643</u>	<u>\$ 870,514</u>	<u>\$ 976,961</u>

Program Description:

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

Program Comments:

The 2014 operation and maintenance budget reflects an increase of 7.43% or \$35,838.00 as compared to the 2013 budget. The Service Administration utilities line includes funds for all City facilities except Safety and Parks & Recreation.

The increases in the operation and maintenance budget is necessary do to the increased demand for services in the downtown area for adopt-a-spot locations, number of new streetlights, new parking lots and general maintenance. Of the \$74,200.00 increase there is a resulting decrease in public planting of \$36,200.00 as account 5410-14 is being incorporated into the Service Administration budget.

The 2014 recommended capital includes the items that were presented in the five year capital plan and the annual \$6,000.00 for decorative street light poles is being increased to \$10,000.00 based on the increase in decorative streetlights downtown.

Department:
General Government

Division:
Service Administration

Fund: Account No:
General et al 001-570-710-

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 226,286	\$ 232,188	\$ 237,803
14 7004 Retirement (PERS)	30,906	33,912	34,710
15 7005 Medicare	3,150	3,565	3,647
16 7006 Health Insurance	25,208	36,900	36,900
18 7008 Overtime	394	10,432	10,432
19 7009 Unemployment & Workers' Comp	4,753	4,917	5,031
Total Personnel Services	\$ 290,697	\$ 321,914	\$ 328,523
21 7210 Travel & Transportation	\$ 770	\$ 2,000	\$ 2,000
25 Auto Allowance	3,600	3,600	3,600
31 7310 Utilities	242,810	290,400	270,000
32 7320 Communications/Postage	3,748	4,600	4,600
33 7330 Rents & Leases	0	500	500
34 7340 Professional Services	3,330	4,800	4,800
35 7350 Maintenance of Equipment & Facility	41,723	19,600	21,600
36 7360 Insurance & Bonding	5,344	6,000	7,038
37 7370 Printing, Photocopy, Advertising	899	1,500	1,500
39 7390 Misc. Contractual Service	86,958	137,000	188,500
41 7410 Office Supplies	3,224	3,500	3,500
42 7420 Operating Materials	6,623	7,600	8,800
44 7440 Small Tools/Minor Equipment	4,128	1,500	2,000
Total Operation & Maintenance	\$ 403,157	\$ 482,600	\$ 518,438
61 7610 Lands	\$ 0	\$ 0	\$ 0
62 7620 Buildings		25,000	40,000
63 7630 Equipment Items > \$2,500	53,258	35,000	80,000
64 7640 Street Lighting		6,000	10,000
68 7680 Contract	46,531		
Total Capital Outlay	\$ 99,789	\$ 66,000	\$ 130,000
Total	\$ 793,643	\$ 870,514	\$ 976,961

Department:
General Government

Division: Service Administration
Fund: General et al

Account No:
001-570-710-

Line Description	General	Water	Sewer	Solid Waste	Page A Subtotal
11 7001 Employee - Regular Salaries	\$ 40,859	\$ 49,236	\$ 49,236	\$ 49,236	\$ 188,567
14 7004 Retirement (PERS)	5,910	7,200	7,200	7,200	27,510
15 7005 Medicare	623	756	756	756	2,891
16 7006 Health Insurance	7,380	7,380	7,380	7,380	29,520
18 7008 Overtime	1,000	2,358	2,358	2,358	8,074
19 7009 Unemployment & Workers' Comp	859	1,043	1,043	1,043	3,988
Total Personnel Services	\$ 56,631	\$ 67,973	\$ 67,973	67,973	\$ 260,550
21 7210 Travel & Transportation	\$ 2,000	\$	\$	\$	2,000
25 Auto Allowance	3,600				3,600
31 7310 Utilities	270,000				270,000
32 7320 Communications/Postage	4,600				4,600
33 7330 Rents & Leases	500				500
34 7340 Professional Services	4,800				4,800
35 7350 Maintenance of Equipment & Facility	21,600				21,600
36 7360 Insurance & Bonding	7,038				7,038
37 7370 Printing, Photocopy, Advertising	1,500				1,500
39 7390 Misc. Contractual Service	188,500				188,500
41 7410 Office Supplies	3,500				3,500
42 7420 Operating Materials	8,800				8,800
44 7440 Small Tools/Minor Equipment	2,000				2,000
Total Operation & Maintenance	\$ 518,438	\$ 0	\$ 0	0	\$ 518,438
61 7610 Lands	\$	\$	\$	\$	0
62 7620 Buildings					0
Carpet Replacement-Council,B&F,Health					0
Service Admin Roof Repair	0	5,000	5,000	0	10,000
63 7630 Equipment Items > \$2,500					0
IT & Server Expense	0	15,000	15,000		30,000
64 7640 Street Lighting					0
					0
68 7680 Contract					0
Total Capital Outlay	\$ 0	\$ 20,000	\$ 20,000	0	\$ 40,000
Total	\$ 575,069	\$ 87,973	\$ 87,973	67,973	\$ 818,988

Department:	Division:	Fund:	Account No:	
General Government	Service Administration	General et al	001-570-710-	
Line Description	Page A Subtotal	Storm Water	Fund 301 Capital Projects	2014 Total
11 7001 Employee - Regular Salaries	\$ 188,567	\$ 49,236	\$ 0	\$ 237,803
14 7004 Retirement (PERS)	27,510	7,200	0	34,710
15 7005 Medicare	2,891	756	0	3,647
16 7006 Health Insurance	29,520	7,380	0	36,900
18 7008 Overtime	8,074	2,358	0	10,432
19 7009 Unemployment & Workers' Comp	3,988	1,043	0	5,031
Total Personnel Services	\$ 260,550	\$ 67,973	\$ 0	328,523
21 7210 Travel & Transportation	\$ 2,000	\$	\$	2,000
25 Auto Allowance	3,600			3,600
31 7310 Utilities	270,000			270,000
32 7320 Communications/Postage	4,600			4,600
33 7330 Rents & Leases	500			500
34 7340 Professional Services	4,800			4,800
35 7350 Maintenance of Equipment & Facility	21,600			21,600
36 7360 Insurance & Bonding	7,038			7,038
37 7370 Printing, Photocopy, Advertising	1,500			1,500
39 7390 Misc. Contractual Service	188,500			188,500
41 7410 Office Supplies	3,500			3,500
42 7420 Operating Materials	8,800			8,800
44 7440 Small Tools/Minor Equipment	2,000			2,000
Total Operation & Maintenance	\$ 0	\$ 0	\$ 0	518,438
61 7610 Lands	\$	\$	\$	0
62 7620 Buildings				0
Carpet Replacement-Health			15,000	15,000
Service Admin Roof Repair	10,000	5,000	10,000	25,000
63 7630 Equipment Items > \$2,500				0
IT & Server Expense	30,000	15,000	35,000	80,000
64 7640 Street Lighting			10,000	10,000
				0
68 7680 Contract				0
Total Capital Outlay	\$ 0	\$ 20,000	\$ 70,000	130,000
Total	\$ 260,550	\$ 87,973	\$ 70,000	976,961

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
570-17

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 677,216	736,124	\$ 762,804
Operation and Maintenance	72,631	104,150	115,592
Capital Outlay	0	27,000	0
Total	<u>\$ 749,847</u>	<u>\$ 867,274</u>	<u>\$ 878,396</u>
Total Positions	7.6	6.6	6.6
<hr/>			
Funding by Source			
General	\$ 241,935	\$ 300,181	\$ 306,293
Water	169,304	189,031	190,701
Sewer	169,304	189,031	190,701
Storm	169,304	189,031	190,701
Total	<u>\$ 749,847</u>	<u>\$ 867,274</u>	<u>\$ 878,396</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects a increase of 10.99% or \$11,442 as compared to the 2013 budget. This increase is attributable to the software maintenance contract for an enhanced Traffic Control system.

Department: General Government	Division: Engineering	Fund: General et al	Account No: 001-570-711-
-----------------------------------	--------------------------	------------------------	-----------------------------

Line Description	2012 Actual	2013 Budget	2014 Recommend
11 7001 Employee - Regular Salaries	\$ 476,244	\$ 518,204	\$ 540,920
14 7004 Retirement (PERS)	77,140	76,860	80,040
15 7005 Medicare	7,664	8,036	8,364
16 7006 Health Insurance	67,212	86,100	86,100
18 7008 Overtime	38,032	36,000	36,000
19 7009 Unemployment & Workers' Comp	10,924	10,924	11,380
Total Personnel Services	\$ 677,216	\$ 736,124	\$ 762,804
21 7210 Travel & Transportation	\$ 3,674	\$ 5,000	\$ 5,000
28 7280 Vehicle Fuel	2,534	2,750	2,750
32 7320 Communications/Postage	5,772	6,500	6,500
33 7330 Rents & Leases	0	0	0
34 7340 Professional Services	41,858	60,000	60,000
35 7350 Maintenance of Equipment & Facility	2,838	5,000	5,000
36 7360 Insurance & Bonding	1,672	2,000	2,042
37 7370 Printing, Photocopy, Advertising	904	1,200	1,400
39 7390 Misc. Contractual Service	8,368	9,100	21,500
41 7410 Office Supplies	768	1,200	1,200
42 7420 Operating Materials	3,119	3,600	3,600
44 7440 Small Tools/Minor Equipment	1,124	7,800	6,600
Total Operation & Maintenance	\$ 72,631	\$ 104,150	\$ 115,592
63 7630 Equipment Items > \$2,500	\$	\$ 0	\$ 0
Replacement Plotter/Large Scale		27,000	
Total Capital Outlay	\$ 0	\$ 27,000	\$ 0
Total	\$ 749,847	\$ 867,274	\$ 878,396

Department: General Government Division: Engineering Fund: General et al Account No: 001-570-711-

Line Description	General	Water	Sewer	Storm Water	2014 Total
11 7001 Employee - Regular Salaries	\$ 135,230	\$ 135,230	\$ 135,230	\$ 135,230	\$ 540,920
14 7004 Retirement (PERS)	20,010	20,010	\$ 20,010	\$ 20,010	80,040
15 7005 Medicare	2,091	2,091	\$ 2,091	\$ 2,091	8,364
16 7006 Health Insurance	21,525	21,525	\$ 21,525	\$ 21,525	86,100
18 7007 Overtime	9,000	9,000	\$ 9,000	\$ 9,000	36,000
19 7009 Unemployment/Workers' Comp	2,845	2,845	\$ 2,845	\$ 2,845	11,380
Total Personnel Services	\$ 190,701	\$ 190,701	\$ 190,701	\$ 190,701	\$ 762,804
21 7210 Travel & Transportation	\$ 5,000	\$	\$	\$	\$ 5,000
28 7280 Vehicle Fuel	2,750				2,750
32 7320 Communications/Postage	6,500				6,500
33 7330 Rents & Leases	0				0
34 7340 Professional Services	60,000				60,000
35 7350 Maint.of Equipment & Facility	5,000				5,000
36 7360 Insurance & Bonding	2,042				2,042
37 7370 Printing, Photocopy, Advertising	1,400				1,400
39 7390 Misc. Contractual Service	21,500				21,500
41 7410 Office Supplies	1,200				1,200
42 7420 Operating Materials	3,600				3,600
44 7440 Small Tools/Minor Equipment	6,600				6,600
Total Operation & Maintenance	\$ 115,592	\$ 0	\$ 0	\$ 0	\$ 115,592
Fund 301					
63 7630 Equipment Items > \$2,500 Replacement Plotter/Large Scale	\$	\$	\$	\$	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 306,293	\$ 190,701	\$ 190,701	\$ 190,701	\$ 878,396

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Resource Summary Expenditure Categories	2012 Actual	2013 Budget	2014 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	13,347	29,000	47,500
Capital Outlay	0		
Total	<u>\$ 13,347</u>	<u>\$ 29,000</u>	<u>\$ 47,500</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 13,347	\$ 29,000	\$ 47,500
Total	<u>\$ 13,347</u>	<u>\$ 29,000</u>	<u>\$ 47,500</u>

Program Description:

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

Program Comments:

The 2014 recommended operation and maintenance budget reflects an increase of 63.79%, or \$18,500.00 as compared to the 2013 budget. The large increase in budget should be one time to cover the property taxes (\$5,000.00) and maintenance costs (\$15,000.00) for the AMETEK site.

The other amounts budgeted relate to the following properties: the Summit Street Business Development Center and 408 North Mantua (the house next to the West Side Fire Station). In 2009, a millage line was included to facilitate tracking of property taxes related to the City's rentals. The budgeted amount is based upon the current year's property tax bills plus the projected additional amount required for the former AMETEK property.

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Line Description	2012 Actual	2013 Budget	2014 Recommend
31 7310 Utilities	\$ 1,092	\$ 2,500	\$ 1,000
34 7340 Professional Services	1,360	1,500	1,500
35 7350 Maintenance of Equipment & Facilities	1,519	8,000	23,000
39 7390 Misc. Contractual Service	1,078	4,000	4,000
49 7490 Mileage (Property Taxes)	8,298	13,000	18,000
71 7710 Refunds	0	0	0
<u>Total Operation & Maintenance</u>	<u>\$ 13,347</u>	<u>\$ 29,000</u>	<u>\$ 47,500</u>
63 7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 13,347</u>	<u>\$ 29,000</u>	<u>\$ 47,500</u>

Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2012 Actual	2013 Budget	2014 Recommend
Judgments & Moral Claims	\$ 15,266	\$ 20,000	\$ 17,500
Elections	35,865	26,000	28,000
County Auditor & Treasurer Fees	36,078	35,000	36,500
Delinquent Land Advertising	100	500	500
Independent Auditor	45,890	51,500	51,500
State Audit Fees	0	0	0
Standing Rock Cemetery	138,534	151,000	144,000
Property Taxes	9,878	12,500	12,500
Ambulance Collection Fees/Refunds		0	0
Brimfield-Kent JEDD M & I Fund		0	0
Workers' Compensation	3,855	12,500	8,000
Long Distance City (minus utility/parks and rec)	0	0	3,600
Total	\$ 285,466	\$ 309,000	302,100