



# General Government

**2016**

**FUNDING BY PROGRAM AREA**

**RECOMMEND**

**GENERAL GOVERNMENT**

General Government

City Council	\$195,821
Mayor	12,189
Community Support	70,500
City Manager	327,766
Human Resources	71,257
Civil Service Commission	58,928
Law	431,211
Financial Administration	467,457
Income Tax Administration	546,357
Service Administration	829,281
Engineering	324,659
Adjunct Facilities	24,000
Miscellaneous and Sundry	423,250

<b>SUBTOTAL</b>	3,782,676
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Basic Utility Services

Human Resources Support	55,114
Financial Admin. Support	427,731
Service Admin. Support	892,198
Engineering Admin. Support	702,601

<b>SUBTOTAL</b>	2,077,644
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<b>TOTAL</b>	\$5,860,320
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Department:  
General Government

Division:  
City Council

Fund:  
General

Account No:  
001-570-701

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 154,343	\$ 168,092	\$ 170,088
Operation and Maintenance	17,525	25,533	25,733
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 171,868</u>	<u>\$ 193,625</u>	<u>\$ 195,821</u>
Total Positions	10	10	10
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Funding by Source			
General	\$ <u>171,868</u>	\$ <u>193,625</u>	\$ <u>195,821</u>
Total	<u>\$ 171,868</u>	<u>\$ 193,625</u>	<u>\$ 195,821</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 2016 recommended operation and maintenance budget reflects an increase of \$200.00 or .8%, as compared to the 2015 budget.

Department:  
General Government

Division:  
City Council

Fund:  
General

Account No:  
001-570-701-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 121,874	\$ 132,230	\$ 133,550
7004 Retirement (PERS)	16,504	18,513	18,697
7005 Medicare	1,753	1,918	1,937
7006 Health Insurance	12,300	13,050	13,500
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	1,912	2,381	2,404
<b>Total Personnel Services</b>	<b>\$ 154,343</b>	<b>\$ 168,092</b>	<b>\$ 170,088</b>
7210 Travel & Transportation	\$ 95	\$ 4,500	\$ 4,500
7320 Communications/Postage	2,180	4,000	4,000
7330 Rents and Leases	0	0	
7340 Professional Services	5,665	4,800	5,000
7350 Maintenance of Equipment & Facility	840	1,500	1,500
7360 Insurance & Bonding	128	133	333
7370 Printing, Photocopy, Advertising	2,054	2,500	3,000
7390 Misc. Contractual Service	5,672	6,000	6,000
7410 Office Supplies	530	1,000	600
7420 Operating Materials	324	700	700
7440 Small Tools/Minor Equipment	37	400	100
<b>Total Operation &amp; Maintenance</b>	<b>\$ 17,525</b>	<b>\$ 25,533</b>	<b>\$ 25,733</b>
7630 Equipment Items > \$2,500	\$	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 171,868</b>	<b>\$ 193,625</b>	<b>\$ 195,821</b>

Department:  
General Government

Division:  
Mayor

Fund:  
General

Account No:  
001-570-702

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 7,700	\$ 7,739	\$ 7,739
Operation and Maintenance	3,051	4,450	4,450
Capital Outlay			
Total	<u>\$ 10,751</u>	<u>\$ 12,189</u>	<u>\$ 12,189</u>
Total Positions	1	1	1
Funding by Source			
General	<u>\$ 10,751</u>	<u>\$ 12,189</u>	<u>\$ 12,189</u>
Total	<u>\$ 10,751</u>	<u>\$ 12,189</u>	<u>\$ 12,189</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 2016 recommended operation and maintenance budget reflects no change compared to the 2015 budget.

Department:	Division Fund:	Account No:
General Government	Mayor General	001-570-702-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
7004 Retirement (PERS)	899	924	924
7005 Medicare	96	96	96
7006 Health Insurance	0	0	0
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	105	119	119
<b>Total Personnel Services</b>	<b>\$ 7,700</b>	<b>\$ 7,739</b>	<b>\$ 7,739</b>
7210 Travel & Transportation	\$ 209	\$ 2,000	\$ 2,000
7320 Communications/Postage	1,639	1350	1350
7330 Rents and Leases	0	0	0
7340 Professional Services	0	0	0
7370 Printing, Photocopy, Advertising	0	200	200
7390 Misc. Contractual Service	191	100	100
7410 Office Supplies	0	200	200
7420 Operating Materials	1,012	600	600
7440 Small Tools/Minor Equipment			
<b>Total Operation &amp; Maintenance</b>	<b>\$ 3,051</b>	<b>\$ 4,450</b>	<b>\$ 4,450</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 10,751</b>	<b>\$ 12,189</b>	<b>\$ 12,189</b>

Department:  
General Government

Division:  
Community Support

Fund:  
General

Account No:  
001-570-703

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 0	\$ 0	\$
Operation and Maintenance	87,402	60,500	70,500
Capital Outlay			
Total	<u>\$ 87,402</u>	<u>\$ 60,500</u>	<u>\$ 70,500</u>
Total Positions	0	0	0
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Funding by Source			
General	\$ 87,402	\$ 60,500	\$ 70,500
Total	<u>\$ 87,402</u>	<u>\$ 60,500</u>	<u>\$ 70,500</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 2016 recommended operation and maintenance budget of \$70,500.00 reflects a \$10,000.00 increase or 16.5% compared to the 2015 budget, which is attributable to continued increases in the Bed Tax Share. The budgeted expenses consist of the following: \$15,000 for community wide economic development promotional grants; \$10,000 for a downtown festival; \$44,000 for the required sharing of bed tax with the Convention and Visitor's Bureau; \$1,000 to support and maintain the City's website and \$500 for fuel expense. Funding for the downtown litter pickup program and for the trash hauling of downtown litter receptacles has been transferred to other cost centers in the 2016 budget. Additionally, City Council initiated an increase of \$5,000 for community wide economic development promotional grants in the 2015 budget and this has been retained in the 2016 budget. The expense line for Bed Tax is being increased once again by \$11,000 to meet the City's required share of increased revenues being collected primarily from the KSU Hotel and Convention Center. This share is paid to the Kent Convention and Visitor's Bureau.

Department:  
General Government

Division:  
Community Support

Fund:  
General

Account No:  
001-570-703-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7280 Vehicle Fuel	\$ 125	\$ 1,000	\$ 500
7390 Misc. Contractual Service	51,682	26,000	26,000
7420 Operating Materials	0	500	0
7780 Bed Tax Shared	35,595	33,000	44,000
<u>Total Operation &amp; Maintenance</u>	<u>\$ 87,402</u>	<u>\$ 60,500</u>	<u>\$ 70,500</u>
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>\$ 87,402</u>	<u>\$ 60,500</u>	<u>\$ 70,500</u>

Department:  
General Government

Division:  
City Manager

Fund:  
General

Account No:  
001-570-704

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 255,758	\$ 264,506	\$ 277,133
Operation and Maintenance	41,749	50,433	50,633
Capital Outlay			
Total	<u>\$ 297,507</u>	<u>\$ 314,939</u>	<u>\$ 327,766</u>
Total Positions	2	2	2
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Funding by Source			
General	\$ 297,507	\$ 314,939	\$ 327,766
Total	<u>\$ 297,507</u>	<u>\$ 314,939</u>	<u>\$ 327,766</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 2016 recommended operation and maintenance budget reflects an increase of \$200.00 or .4% compared to the 2015 budget.



Department:  
General Government

Division:  
City Manager

Fund:  
General

Account No:  
001-570-704-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 195,836	\$ 199,960	\$ 209,958
7004 Retirement (PERS)	25,837	28,037	29,439
7005 Medicare	2,857	2,904	3,050
7006 Health Insurance	24,600	26,100	27,000
7008 Overtime	132	300	300
7009 Unemployment & Workers' Comp	2,896	3,605	3,786
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>\$ 255,758</b>	<b>\$ 264,506</b>	<b>\$ 277,133</b>
7210 Travel & Transportation	\$ 480	\$ 700	\$ 700
7320 Communications/Postage	7,483	8,300	8,000
7340 Professional Services	40	4,800	4,800
7350 Maintenance of Equipment & Facility	3,583	3,500	3,300
7360 Insurance & Bonding	128	133	333
7370 Printing, Photocopy, Advertising	1,586	1,500	1,600
7390 Misc. Contractual Service	27,548	29,500	30,000
7410 Office Supplies	594	1,000	1,000
7420 Operating Materials	270	500	500
7440 Small Tools/Minor Equipment	37	500	400
<b>Total Operation &amp; Maintenance</b>	<b>\$ 41,749</b>	<b>\$ 50,433</b>	<b>\$ 50,633</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 297,507</b>	<b>\$ 314,939</b>	<b>\$ 327,766</b>

Department:  
General Government

Division:  
Human Resources

Fund:  
General et al

Account No:  
001-570-705

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 97,370	\$ 105,167	\$ 110,228
Operation and Maintenance	9,251	15,943	16,143
Capital Outlay	0		
Total	<u>\$ 106,621</u>	<u>\$ 121,110</u>	<u>\$ 126,371</u>
Total Positions	1	1	1
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Funding by Source			
General	\$ 58,401	\$ 68,526	\$ 71,257
Water	24,110	26,292	27,557
Sewer	24,110	26,292	27,557
Total	<u>\$ 106,621</u>	<u>\$ 121,110</u>	<u>\$ 126,371</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 2016 recommended operation and maintenance budget reflects an increase of \$200.00 or 1.3% compared to the 2015 budget.

Department:  
General Government

Division:  
Human Resources

Fund:  
General et al

Account No:  
001-570-705-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 73,917	\$ 78,560	\$ 82,488
7004 Retirement (PERS)	9,547	11,000	11,552
7005 Medicare	1,052	1,140	1,200
7006 Health Insurance	12,300	13,051	13,500
7009 Unemployment & Workers' Comp	554	1,416	1,488
<b>Total Personnel Services</b>	<b>\$ 97,370</b>	<b>\$ 105,167</b>	<b>\$ 110,228</b>
7210 Travel & Transportation	\$ 463	\$ 1,300	\$ 1,300
7320 Communications/Postage	589	800	800
7340 Professional Services	6,027	9,500	9,500
7350 Maint of Equip & Facility	3	0	0
7360 Insurance & Bonding	128	133	333
7370 Printing, Photocopy, Advertising	29	100	100
7390 Misc. Contractual Service	1,695	3,200	3,200
7410 Office Supplies	119	200	200
7420 Operating Materials	161	410	410
7440 Small Tools/Minor Equipment	37	300	300
<b>Total Operation &amp; Maintenance</b>	<b>\$ 9,251</b>	<b>\$ 15,943</b>	<b>\$ 16,143</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 106,621</b>	<b>\$ 121,110</b>	<b>\$ 126,371</b>



Department:  
General Government

Division: Fund:  
Human Resources General et al

Account No:  
001-570-705-

Line Description	General	Water	Sewer	2016 Total
7001 Employee - Regular Salaries	\$ 41,244	\$ 20,622	\$ 20,622	\$ 82,488
7004 Retirement (PERS)	5,776	2,888	2,888	11,552
7005 Medicare	600	300	300	1,200
7006 Health Insurance	6,750	3,375	3,375	13,500
7009 Unemployment & Workers' Comp	744	372	372	1,488
				0
<b>Total Personnel Services</b>	<b>\$ 55,114</b>	<b>\$ 27,557</b>	<b>\$ 27,557</b>	<b>\$ 110,228</b>
7210 Travel & Transportation	\$ 1,300	\$	\$	\$ 1,300
7320 Communications/Postage	800			800
7340 Professional Services	9,500			9,500
7350 Maint of Equip & Facility	0			0
7360 Insurance & Bonding	333			333
7370 Printing, Photocopy, Advertising	100			100
7390 Misc. Contractual Service	3,200			3,200
7410 Office Supplies	200			200
7420 Operating Materials	410			410
7440 Small Tools/Minor Equipment	300			300
<b>Total Operation &amp; Maintenance</b>	<b>\$ 16,143</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 16,143</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Total</b>	<b>\$ 71,257</b>	<b>\$ 27,557</b>	<b>\$ 27,557</b>	<b>\$ 126,371</b>

Department:  
General Government

Division:  
Civil Service

Fund:  
General

Account No:  
001-570-706

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 23,273	\$ 31,893	\$ 27,945
Operation and Maintenance	14,731	28,383	30,983
Capital Outlay	0		
Total	<u>\$ 38,004</u>	<u>\$ 60,276</u>	<u>\$ 58,928</u>
Total Positions	4	4	4
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Funding by Source			
General	\$ 38,004	\$ 60,276	\$ 58,928
Total	<u>\$ 38,004</u>	<u>\$ 60,276</u>	<u>\$ 58,928</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 2016 recommended operation and maintenance budget reflects an increase of \$2,600.00 or 9.2 % , as compared to the 2015 budget.

Department:	Division:	Fund:	Account No:
General Government	Civil Service	General	001-570-706-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 16,080	\$ 26,400	23,138
7004 Retirement (PERS)	1,825	3,808	3,240
7005 Medicare	225	395	336
7006 Health Insurance	4,100	0	0
7005 Overtime	408	800	800
7009 Unemployment & Workers' Comp	635	490	431
<b>Total Personnel Services</b>	<b>\$ 23,273</b>	<b>\$ 31,893</b>	<b>27,945</b>
7210 Travel & Transportation	\$ 150	\$ 500	200
7320 Communications/Postage	1,155	1,600	1,200
7330 Rents and Leases	0	400	400
7340 Professional Services	7,582	20,000	23,000
7350 Maintenance of Equipment & Facility	1,586	1,600	2,000
7360 Insurance & Bonding	128	133	333
7370 Printing, Photocopy, Advertising	2,607	2,000	2,500
7390 Misc. Contractual Service	157	150	150
7410 Office Supplies	54	800	100
7420 Operating Materials	1,074	1,100	1,000
7440 Small Tools/Minor Equipment	238	100	100
<b>Total Operation &amp; Maintenance</b>	<b>\$ 14,731</b>	<b>\$ 28,383</b>	<b>30,983</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Total</b>	<b>\$ 38,004</b>	<b>\$ 60,276</b>	<b>58,928</b>

Department:  
General Government

Division:  
Law

Fund:  
General

Account No:  
001-570-707

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 283,405	\$ 306,682	\$ 315,941
Operation and Maintenance	97,120	114,870	115,270
Capital Outlay	0	0	
Total	<u>\$ 380,525</u>	<u>\$ 421,552</u>	<u>\$ 431,211</u>
Total Positions	4	4	4
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Funding by Source			
General	\$ 380,525	\$ 421,552	\$ 431,211
Total	<u>\$ 380,525</u>	<u>\$ 421,552</u>	<u>\$ 431,211</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 2016 recommended operation and maintenance budget reflects an increase of \$400.00 or .35% as compared to the 2015 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	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 222,590	\$ 239,000	\$ 246,170
7004 Retirement (PERS)	29,555	33,504	34,464
7005 Medicare	3,193	3,470	3,570
7006 Health Insurance	24,600	26,100	27,000
7008 Overtime	0	300	300
7009 Unemployment & Workers' Comp	3,467	4,308	4,437
<b>Total Personnel Services</b>	<b>\$ 283,405</b>	<b>\$ 306,682</b>	<b>\$ 315,941</b>
7210 Travel & Transportation	\$ 1,117	\$ 1,500	\$ 1,500
7320 Communications/Postage	3,111	3,000	3,000
7340 Professional Services	84,305	97,900	97,900
7350 Maintenance of Equipment & Facility	8	0	0
7360 Insurance & Bonding	257	265	665
7370 Printing, Photocopy, Advertising	268	1,000	1,000
7390 Misc. Contractual Service	5,855	6,500	6,500
7410 Office Supplies	393	800	800
7420 Operating Materials	1,769	3,000	3,000
7440 Small Tools/Minor Equipment	37	905	905
<b>Total Operation &amp; Maintenance</b>	<b>\$ 97,120</b>	<b>\$ 114,870</b>	<b>\$ 115,270</b>
7620 Buildings	\$ 0	\$ 0	\$ 0
7630 Equipment Items > \$2,500	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 380,525</b>	<b>\$ 421,552</b>	<b>\$ 431,211</b>

Department:  
General Government

Division:  
Financial Administration

Fund:  
General et al

Account No:  
001-570-708

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 578,512	\$ 608,396	\$ 629,344
Operation and Maintenance	217,395	241,969	253,844
Capital Outlay	15,950		12,000
Total	<u>\$ 811,857</u>	<u>\$ 850,365</u>	<u>\$ 895,188</u>
Total Positions	9	9	9

Funding by Source			
General	\$ 272,891	\$ 283,284	\$ 299,021
Income Tax	140,337	151,199	156,436
Water	168,233	168,485	173,797
Sewer	161,131	165,886	171,548
Utility Billing	69,265	81,511	82,386
Capital Projects	0	0	12,000
Total	<u>\$ 811,857</u>	<u>\$ 850,365</u>	<u>\$ 895,188</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 6,900 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 2016 recommended operation and maintenance budget reflects an increase of 4.91%, or \$11,875.00, as compared to the 2015 budget.

Department: General Government	Division: Financial Administration	Fund: General et al	Account No: 001-570-708-
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Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 408,671	\$ 432,904	\$ 448,056
7004 Retirement (PERS)	59,765	61,308	63,456
7005 Medicare	5,069	6,348	6,572
7006 Health Insurance	86,097	91,352	94,500
7008 Overtime	1,468	5,000	5,000
7009 Unemployment & Workers' Comp	13,842	7,884	8,160
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>\$ 578,512</b>	<b>\$ 608,396</b>	<b>\$ 629,344</b>
7210 Travel & Transportation	\$ 3,082	\$ 4,300	\$ 4,300
7320 Communications/Postage	50,052	58,000	64,500
7330 Rents & Leases	8,438	8,825	9,000
7340 Professional Services	13,727	10,500	17,000
7350 Maintenance of Equipment & Facility	6,302	7,500	7,200
7360 Insurance & Bonding	3,934	4,244	4,244
7370 Printing, Photocopy, Advertising	6,620	9,000	6,800
7390 Misc. Contractual Service	116,244	118,500	121,500
7410 Office Supplies	2,888	3,900	4,200
7420 Operating Materials	3,412	7,700	7,000
7440 Small Tools/Minor Equipment	2,696	4,500	3,100
7520 Liability	0	5,000	5,000
7790 Over/Under		0	
	0		
<b>Total Operation &amp; Maintenance</b>	<b>\$ 217,395</b>	<b>\$ 241,969</b>	<b>\$ 253,844</b>
7620 Building	\$ 5,200	\$	
7630 Equipment Items > \$2,500	\$ 10,750	\$ 0	\$ 0
Fin. System Upgrade/Bus. Analytics			12,000
<b>Total Capital Outlay</b>	<b>\$ 15,950</b>	<b>\$ 0</b>	<b>\$ 12,000</b>
<b>Total</b>	<b>\$ 811,857</b>	<b>\$ 850,365</b>	<b>\$ 895,188</b>

Department:  
General Government

Division: Fund:  
Financial Administ General et al

Account No:  
001-570-708-

Line Description	General	Inc.Tax	Water	Page 1 Subtotal
7001 Employee - Regular Salaries	\$ 112,014	\$ 112,014	\$ 112,014	\$ 336,042
7004 Retirement (PERS)	15,864	15,864	15,864	47,592
7005 Medicare	1,643	1,643	1,643	4,929
7006 Health Insurance	23,625	23,625	23,625	70,875
7008 Overtime	1,250	1,250	1,250	3,750
7009 Unemployment & Workers' Comp	2,040	2,040	2,040	6,120
7250 Auto Allowance	3,600			3,600
<b>Total Personnel Services</b>	<b>\$ 160,036</b>	<b>\$ 156,436</b>	<b>\$ 156,436</b>	<b>\$ 472,908</b>
7210 Travel & Transportation	\$ 4,000	\$	\$	\$ 4,000
7320 Communications/Postage	19,500		4,500	24,000
7330 Rents & Leases	900		7,675	8,575
7340 Professional Services	14,000			14,000
7350 Maintenance of Equipment & Facility	6,000			6,000
7360 Insurance & Bonding	3,685		186	3,871
7370 Printing, Photocopy, Advertising	3,100			3,100
7390 Misc. Contractual Service	78,500		5,000	83,500
7410 Office Supplies	2,100			2,100
7420 Operating Materials	5,600			5,600
7440 Small Tools/Minor Equipment	1,600			1,600
7520 Liability				0
7790 Over/Under				0
<b>Total Operation &amp; Maintenance</b>	<b>\$ 138,985</b>	<b>\$ 0</b>	<b>\$ 17,361</b>	<b>\$ 156,346</b>
7620 Buildings	\$	\$	\$	\$ 0
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$	\$ 0
Fin. System Upgrade/Bus. Analytics				
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 299,021</b>	<b>\$ 156,436</b>	<b>\$ 173,797</b>	<b>\$ 629,254</b>

Department: General Government      Division: Financial Administration      Fund: General et al      Account No: 001-570-708-

Line Description	Capital Projects	Sewer	Utility Billing	2016 Total
7001 Employee - Regular Salaries	\$	\$ 112,014	\$	\$ 448,056
7004 Retirement (PERS)		15,864		63,456
7005 Medicare		1,643		6,572
7006 Health Insurance		23,625		94,500
7008 Overtime		1,250		5,000
7009 Unemployment & Workers' Comp		2,040		8,160
7250 Auto Allowance				3,600
<b>Total Personnel Services</b>	<b>\$ 0</b>	<b>\$ 156,436</b>	<b>\$ 0</b>	<b>\$ 629,344</b>
7210 Travel & Transportation	\$	\$	\$ 300	\$ 4,300
7320 Communications/Postage		4,500	36,000	64,500
7330 Rents & Leases		425		9,000
7340 Professional Services			3,000	17,000
7350 Maintenance of Equipment & Facility			1,200	7,200
7360 Insurance & Bonding		187	186	4,244
7370 Printing, Photocopy, Advertising			3,700	6,800
7390 Misc. Contractual Service		5,000	33,000	121,500
7410 Office Supplies			2,100	4,200
7420 Operating Materials			1,400	7,000
7440 Small Tools/Minor Equipment			1,500	3,100
7520 Liability		5,000		5,000
7790 Over/Under				0
<b>Total Operation &amp; Maintenance</b>	<b>\$ 0</b>	<b>\$ 15,112</b>	<b>\$ 82,386</b>	<b>\$ 253,844</b>
7620 Building		\$		\$ 0
7630 Equipment Items > \$500	\$	\$	\$ 0	\$ 0
Fin. System Upgrade/Bus. Analytics	12,000			12,000
<b>Total Capital Outlay</b>	<b>\$ 12,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,000</b>
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 171,548</b>	<b>\$ 82,386</b>	<b>\$ 895,188</b>

Department:  
General Government

Division:  
Income Tax Admin.

Fund:  
Income Tax

Account No:  
116-570-709

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 71,097	\$ 76,730	\$ 78,974
Operation and Maintenance	387,840	407,283	467,383
Capital Outlay	0	0	0
Total	<u>\$ 458,937</u>	<u>\$ 484,013</u>	<u>\$ 546,357</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
Income Tax	\$ <u>458,937</u>	\$ <u>484,013</u>	\$ <u>546,357</u>
Total	<u>\$ 458,937</u>	<u>\$ 484,013</u>	<u>\$ 546,357</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 2016 recommended Operation and Maintenance budget reflects a net increase of \$60,100.00, or 14.76% overall as compared to the 2015 budget. This is primarily attributable to volume based fees for income tax collections and related expenses for the City's contracted income tax collection agency, and is therefore more than offset by new revenue.

Department: General Government      Division: Income Tax Administration      Fund: Income Tax      Account No: 116-570-709-

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 49,809	\$ 53,273	\$ 54,872
7004 Retirement (PERS)	6,807	7,458	7,682
7005 Medicare	689	790	812
7006 Health Insurance	12,300	13,050	13,500
7008 Overtime	694	1,200	1,100
7009 Unemployment & Workers' Comp	798	959	1,008
<b>Total Personnel Services</b>	<b>\$ 71,097</b>	<b>\$ 76,730</b>	<b>\$ 78,974</b>
7210 Travel & Transportation	\$	\$ 150	\$ 150
7320 Communications/Postage	3,158	3,500	3,500
7330 Rents & Leases		0	0
7340 Professional Services	1,870	19,000	19,000
7350 Maintenance of Equipment & Facility	5	200	150
7360 Insurance & Bonding		133	133
7370 Printing, Photocopy, Advertising		200	0
7390 Misc. Contractual Service	382,666	378,000	438,500
7410 Office Supplies		200	150
7420 Operating Materials	141	500	500
7440 Small Tools/Minor Equipment		400	300
7710 Refunds		0	0
7720 Reimbursements		5,000	5,000*
7790 Over / Under		0	
<b>Total Operation &amp; Maintenance</b>	<b>\$ 387,840</b>	<b>\$ 407,283</b>	<b>\$ 467,383</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 458,937</b>	<b>\$ 484,013</b>	<b>\$ 546,357</b>

\* Field Local School- Land O Lakes

Department:  
General Government

Division:  
Service Administration

Fund:  
General et al

Account No:  
001-570-710

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 302,304	\$ 336,981	\$ 346,987
Operation and Maintenance	518,676	1,114,792	1,114,492
Capital Outlay	88,300	115,000	260,000
Total	<u>\$ 909,280</u>	<u>\$ 1,566,773</u>	<u>\$ 1,721,479</u>
Total Positions	3	4	4
<hr/>			
Funding by Source			
General	\$ 577,573	\$ 617,523	\$ 619,281
Water	69,721	88,699	95,511
Sewer	69,734	88,699	95,511
Solid Waste	63,969	569,507	571,769
Storm	42,783	147,345	129,407
Capital Project	85,500	55,000	210,000
Total	<u>\$ 909,280</u>	<u>\$ 1,566,773</u>	<u>\$ 1,721,479</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.

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Program Comments:

The 2016 operation and maintenance budget reflects a minimal decrease of \$300.00 as compared to the 2015 budget. The Service Administration utilities line includes funds for all City facilities except Safety, Parks & Recreation and the City's Water and Sewer Plants. Significant accounting changes were made in this section beginning with 2015 budget which include combining the Operation & Maintenance budgets for Solid Waste and Storm Water Funds that had separate budget sections in previous budget years. This section has also absorbed the budget for the downtown litter pickup program and trash hauling of the downtown litter receptacles, both of which were budgeted within the Community Support budget section in previous budget years.

The increases in the General Fund portion of 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.

The 2016 recommended capital includes the items that were presented in the five year capital plan plus the annual \$10,000.00 for decorative street light poles.



Department:  
General Government

Division:  
Service Administration

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

Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 228,678	\$ 244,938	\$ 252,290
7004 Retirement (PERS)	25,901	35,133	36,190
7005 Medicare	3,340	3,640	3,751
7006 Health Insurance	36,609	39,150	40,500
7008 Overtime	2,725	6,000	6,000
7009 Unemployment & Workers' Comp	1,451	4,520	4,656
7250 Auto Allowance	3,600	3,600	3,600
<b>Total Personnel Services</b>	<b>\$ 302,304</b>	<b>\$ 336,981</b>	<b>\$ 346,987</b>
7210 Travel & Transportation	\$ 2,150	\$ 4,000	\$ 4,000
7310 Utilities	284,108	275,000	255,000
7320 Communications/Postage	3,601	6,600	6,600
7330 Rents & Leases	0	500	0
7340 Professional Services	8,335	24,800	24,800
7350 Maintenance of Equipment & Facility	40,319	27,200	27,200
7360 Insurance & Bonding	5,748	12,392	12,592
7370 Printing, Photocopy, Advertising	1,051	5,500	5,500
7390 Misc. Contractual Service	164,374	729,500	749,500
7410 Office Supplies	2,489	5,500	5,500
7420 Operating Materials	5,952	19,800	19,800
7440 Small Tools/Minor Equipment	549	4,000	4,000
<b>Total Operation &amp; Maintenance</b>	<b>\$ 518,676</b>	<b>\$ 1,114,792</b>	<b>\$ 1,114,492</b>
7610 Lands	\$ 0	\$ 0	\$ 0
7620 Buildings	28,933	25,000	0
Service Adm Roof Repair			25,000
7630 Equipment Items > \$2,500	47,321	80,000	0
Phone & Network(SS-15-01)			75,000
City Wide Phone Network			150,000
7640 Street Lighting	9,106	10,000	10,000
7680 Contract	2,940		0
<b>Total Capital Outlay</b>	<b>\$ 88,300</b>	<b>\$ 115,000</b>	<b>\$ 260,000</b>
<b>Total</b>	<b>\$ 909,280</b>	<b>\$ 1,566,773</b>	<b>\$ 1,721,479</b>

Department: General Government      Division: Service Administration      Fund: General et al      Account No: 001-570-710-

Line Description	001 General	201 Water	202 Sewer	Solid Waste	Page A Subtotal
7001 Employee - Regular Salaries	\$ 43,350	\$ 52,235	\$ 52,235	\$ 52,235	\$ 200,055
7004 Retirement (PERS)	6,242	7,487	7,487	7,487	28,703
7005 Medicare	647	776	776	776	2,975
7006 Health Insurance	8,100	8,100	8,100	8,100	32,400
7008 Overtime	1,200	1,200	1,200	1,200	4,800
7009 Unemployment & Workers' Comp	804	963	963	963	3,693
7250 Auto Allowance	3,600				3,600
<b>Total Personnel Services</b>	<b>\$ 63,943</b>	<b>\$ 70,761</b>	<b>\$ 70,761</b>	<b>70,761</b>	<b>\$ 276,226</b>
7210 Travel & Transportation	\$ 2,000	\$	\$	1,000	\$ 3,000
7310 Utilities	245,500	4,750	4,750		255,000
7320 Communications/Postage	3,600			2,000	5,600
7330 Rents & Leases					0
7340 Professional Services	4,800				4,800
7350 Maintenance of Equipment & Facility	26,600			100	26,700
7360 Insurance & Bonding	7,038			408	7,446
7370 Printing, Photocopy, Advertising	1,500			2,000	3,500
7390 Misc. Contractual Service	240,000			486,500	726,500
7410 Office Supplies	3,500			1,000	4,500
7420 Operating Materials	8,800			7,000	15,800
7440 Small Tools/Minor Equipment	2,000			1,000	3,000
<b>Total Operation &amp; Maintenance</b>	<b>\$ 545,338</b>	<b>\$ 4,750</b>	<b>\$ 4,750</b>	<b>501,008</b>	<b>\$ 1,055,846</b>
7610 Lands	\$	\$	\$	\$	0
7620 Buildings					0
Service Admin Roof Repair		5,000	5,000		10,000
7630 Equipment Items > \$2,500					0
Phone & Network(SS-15-01)		15,000	15,000		30,000
City Wide Phone Network					0
7640 Street Lighting	10,000				10,000
7680 Contract					0
<b>Total Capital Outlay</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>0</b>	<b>\$ 50,000</b>
<b>Total</b>	<b>\$ 619,281</b>	<b>\$ 95,511</b>	<b>\$ 95,511</b>	<b>571,769</b>	<b>\$ 1,382,072</b>

Department: General Government      Division: Service Administration      Fund: General et al      Account No: 001-570-710-

Line Description	Page A Subtotal	Storm Water	Fund 301		2016 Total
			Capital Projects		
7001 Employee - Regular Salaries	\$ 200,055	\$ 52,235	\$ 0	\$	252,290
7004 Retirement (PERS)	28,703	7,487	0		36,190
7005 Medicare	2,975	776	0		3,751
7006 Health Insurance	32,400	8,100	0		40,500
7008 Overtime	4,800	1,200	0		6,000
7009 Unemployment & Workers' Comp	3,693	963	0		4,656
7250 Auto Allowance	3,600				3,600
<b>Total Personnel Services</b>	<b>\$ 276,226</b>	<b>\$ 70,761</b>	<b>\$ 0</b>	<b>\$</b>	<b>346,987</b>
7210 Travel & Transportation	\$ 3,000	\$ 1,000	\$		4,000
7310 Utilities	255,000				255,000
7320 Communications/Postage	5,600	1,000			6,600
7330 Rents & Leases	0				0
7340 Professional Services	4,800	20,000			24,800
7350 Maintenance of Equipment & Facility	26,700	500			27,200
7360 Insurance & Bonding	7,446	5,146			12,592
7370 Printing, Photocopy, Advertising	3,500	2,000			5,500
7390 Misc. Contractual Service	726,500	23,000			749,500
7410 Office Supplies	4,500	1,000			5,500
7420 Operating Materials	15,800	4,000			19,800
7440 Small Tools/Minor Equipment	3,000	1,000			4,000
<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,055,846</b>	<b>\$ 58,646</b>	<b>\$ 0</b>	<b>\$</b>	<b>1,114,492</b>
7610 Lands	\$ 0	\$	\$		0
7620 Buildings	0				0
Service Admin Roof Repair	10,000		15,000		25,000
7630 Equipment Items > \$2,500	0				0
Phone & Network(SS-15-01)	30,000		45,000		75,000
City Wide Phone Network	0		150,000		150,000
7640 Street Lighting	10,000				10,000
7680 Contract	0				0
<b>Total Capital Outlay</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 210,000</b>	<b>\$</b>	<b>260,000</b>
<b>Total</b>	<b>\$ 1,382,072</b>	<b>\$ 129,407</b>	<b>\$ 210,000</b>	<b>\$</b>	<b>1,721,479</b>

Department:  
General Government

Division:  
Engineering

Fund:  
General et al

Account No:  
001-570-711

Resource Summary Expenditure Categories	2014 Actual	2015 Budget	2016 Recommend
Personnel Services	\$ 713,970	791,512	\$ 819,468
Operation and Maintenance	129,867	131,992	157,792
Capital Outlay	0	0	50,000
Total	<u>\$ 843,837</u>	<u>\$ 923,504</u>	<u>\$ 1,027,260</u>
Total Positions	7.6	6.6	6.6
<hr/>			
Funding by Source			
General	\$ 308,226	\$ 281,870	\$ 324,659
Water	179,033	213,878	238,367
Sewer	179,034	213,878	238,367
Storm	177,544	213,878	225,867
Total	<u>\$ 843,837</u>	<u>\$ 923,504</u>	<u>\$ 1,027,260</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 2016 recommended operation and maintenance budget reflects an increase of \$25,800.00 or 19.55% as compared to the 2015 budget.

Department: General Government	Division: Engineering	Fund: General et al	Account No: 001-570-711-
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Line Description	2014 Actual	2015 Budget	2016 Recommend
7001 Employee - Regular Salaries	\$ 497,467	\$ 557,148	\$ 573,864
7004 Retirement (PERS)	74,256	83,600	86,108
7005 Medicare	8,032	8,660	8,920
7006 Health Insurance	86,097	91,352	94,500
7008 Overtime	46,392	40,000	45,000
7009 Unemployment & Workers' Comp	1,726	10,752	11,076
<b>Total Personnel Services</b>	<b>\$ 713,970</b>	<b>\$ 791,512</b>	<b>\$ 819,468</b>
7210 Travel & Transportation	\$ 2,338	\$ 5,000	\$ 4,000
7280 Vehicle Fuel	2,333	2,750	2,750
7320 Communications/Postage	5,962	6,500	6,500
7330 Rents & Leases	0	0	0
7340 Professional Services	85,634	80,000	105,000
7350 Maintenance of Equipment & Facility	2,309	5,000	5,000
7360 Insurance & Bonding	2,014	2,042	3,342
7370 Printing, Photocopy, Advertising	1,404	1,400	1,400
7390 Misc. Contractual Service	22,160	21,500	22,500
7410 Office Supplies	892	1,200	1,200
7420 Operating Materials	1,772	3,600	3,100
7440 Small Tools/Minor Equipment	3,049	3,000	3,000
<b>Total Operation &amp; Maintenance</b>	<b>\$ 129,867</b>	<b>\$ 131,992</b>	<b>\$ 157,792</b>
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Replace GPS Equipment			50,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 50,000</b>
<b>Total</b>	<b>\$ 843,837</b>	<b>\$ 923,504</b>	<b>\$ 1,027,260</b>



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

Line Description	General	Water	Sewer	Storm Water	2016 Total
7001 Employee - Regular Salaries	\$ 143,466	\$ 143,466	\$ 143,466	\$ 143,466	\$ 573,864
7004 Retirement (PERS)	21,527	21,527	\$ 21,527	\$ 21,527	86,108
7005 Medicare	2,230	2,230	\$ 2,230	\$ 2,230	8,920
7006 Health Insurance	23,625	23,625	\$ 23,625	\$ 23,625	94,500
7008 Overtime	11,250	11,250	\$ 11,250	\$ 11,250	45,000
7009 Unemployment/Workers' Comp	2,769	2,769	\$ 2,769	\$ 2,769	11,076
					0
<b>Total Personnel Services</b>	<b>\$ 204,867</b>	<b>\$ 204,867</b>	<b>\$ 204,867</b>	<b>\$ 204,867</b>	<b>\$ 819,468</b>
7210 Travel & Transportation	\$ 4,000	\$	\$	\$	\$ 4,000
7280 Vehicle Fuel	2,750				2,750
7320 Communications/Postage	6,500				6,500
7330 Rents & Leases	0				0
7340 Professional Services	42,000	21,000	21,000	21,000	105,000
7350 Maint.of Equipment & Facility	5,000				5,000
7360 Insurance & Bonding	3,342				3,342
7370 Printing, Photocopy, Advertising	1,400				1,400
7390 Misc. Contractual Service	22,500				22,500
7410 Office Supplies	1,200				1,200
7420 Operating Materials	3,100				3,100
7440 Small Tools/Minor Equipment	3,000				3,000
<b>Total Operation &amp; Maintenan</b>	<b>\$ 94,792</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ 157,792</b>
	Fund 301				
7630 Equipment Items > \$2,500	\$	\$	\$	\$	\$ 0
Replace GPS Equipment	25,000	12,500	12,500	0	50,000
<b>Total Capital Outlay</b>	<b>\$ 25,000</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 0</b>	<b>\$ 50,000</b>
<b>Total</b>	<b>\$ 324,659</b>	<b>\$ 238,367</b>	<b>\$ 238,367</b>	<b>\$ 225,867</b>	<b>\$ 1,027,260</b>

Department:  
General Government

Division:  
Adjunct Facilities

Fund:  
General

Account No:  
001-570-712

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 0	\$ 0	\$
Operation and Maintenance	19,146	61,000	24,000
Capital Outlay			
Total	<u>\$ 19,146</u>	<u>\$ 61,000</u>	<u>\$ 24,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 19,146	\$ 61,000	\$ 24,000
Total	<u>\$ 19,146</u>	<u>\$ 61,000</u>	<u>\$ 24,000</u>

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Program Description:

This cost center is currently used to track expenditures related to general governmental rental properties and properties being held for redevelopment/resale.

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Program Comments:

The 2016 recommended operation and maintenance budget reflects a decrease of 60.66%, or \$37,000.00 as compared to the 2015 budget.

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 including the additional amount required for the former AMETEK property.



Department: General Government	Division: Adjunct Facilities	Fund: General	Account No: 001-570-712
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Line Description	2014 Actual	2015 Budget	2016 Recommend
7310 Utilities	\$ 2,374	\$ 17,500	\$ 1,000
7340 Professional Services	0	1,500	1,000
7350 Maintenance of Equipment & Facilities	1,922	20,000	5,000
7390 Misc. Contractual Service	3,381	4,000	1,000
7490 Mileage (Property Taxes)	11,469	18,000	16,000
7710 Refunds	0		
<u>Total Operation &amp; Maintenance</u>	<u>\$ 19,146</u>	<u>\$ 61,000</u>	<u>\$ 24,000</u>
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>\$ 19,146</u>	<u>\$ 61,000</u>	<u>\$ 24,000</u>



Department:  
General Government

Division:  
Miscellaneous & Sundry

Fund:  
General

Line Description	2014 Actual	2015 Budget	2016 Recommend
Judgments & Moral Claims	\$ 2,087	\$ 16,000	\$ 16,000
Elections	18,344	30,000	30,000
County Auditor & Treasurer Fees	30,438	36,500	36,500
Delinquent Land Advertising	74	350	250
Independent Auditor	47,275	55,000	55,000
State Audit Fees		0	
Standing Rock Cemetery	140,430	145,000	145,000
Property Taxes	24,372	25,000	26,000
Workers' Compensation	10,305	6,500	10,500
Long Distance City (minus utility/parks and rec)	9,856	6,000	9,000
IT support, services, equipment, and repairs (minus utility/parks and rec.)		92,000	95,000
<b>Total</b>	<b>\$ 283,181</b>	<b>\$ 412,350</b>	<b>423,250</b>

