



General Government

2015

FUNDING BY PROGRAM AREA

RECOMMEND

GENERAL GOVERNMENT

General Government

City Council	\$193,625
Mayor	12,189
Community Support	60,500
City Manager	314,939
Human Resources	68,526
Civil Service Commission	60,276
Law	421,552
Financial Administration	434,483
Income Tax Administration	484,013
Service Administration	672,523
Engineering	281,870
AdJunct Facilities	61,000
Miscellaneous and Sundry	412,350

SUBTOTAL 3,477,846

Basic Utility Services

Human Resources Support	52,584
Financial Admin. Support	415,882
Service Admin. Support	894,250
Engineering Admin. Support	641,634

SUBTOTAL 2,004,350

TOTAL \$5,482,196

Department:
General Government

Division:
City Council

Fund:
General

Account No:
570-08

Resource Summary	2013	2014	2015
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 152,389	\$ 163,065	\$ 168,092
Operation and Maintenance	18,695	22,033	25,533
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 171,084</u>	<u>\$ 185,098</u>	<u>\$ 193,625</u>
Total Positions	10	10	10
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Funding by Source			
General	\$ 171,084	\$ 185,098	\$ 193,625
Total	<u>\$ 171,084</u>	<u>\$ 185,098</u>	<u>\$ 193,625</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. Due to the council meeting on November 5, 2014 council has added \$3,500.00 to travel and transportation expense line.

Program Comments:

The 2015 recommended operation and maintenance budget reflects an increase of \$3,500.00 or 15.9%, as compared to the 2014 budget.

Department:
General Government

Division:
City Council

Fund:
General

Account No:
001-570-701-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 120,027	\$ 128,378	\$ 132,230
7004 Retirement (PERS)	16,380	17,973	18,513
7005 Medicare	1,731	1,861	1,918
7006 Health Insurance	12,300	12,300	13,050
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	1,951	2,553	2,381
Total Personnel Services	\$ 152,389	\$ 163,065	\$ 168,092
7210 Travel & Transportation	\$ 2,052	\$ 500	\$ 4,500
7320 Communications/Postage	2,927	4,000	4,000
7330 Rents and Leases	0	0	0
7340 Professional Services	4,520	4,800	4,800
7350 Maintenance of Equipment & Facility	816	2,000	1,500
7360 Insurance & Bonding	117	133	133
7370 Printing, Photocopy, Advertising	1,234	3,000	2,500
7390 Misc. Contractual Service	5,462	5,500	6,000
7410 Office Supplies	659	1,000	1,000
7420 Operating Materials	258	1,000	700
7440 Small Tools/Minor Equipment	650	100	400
Total Operation & Maintenance	\$ 18,695	\$ 22,033	\$ 25,533
7630 Equipment Items > \$2,500	\$	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 171,084	\$ 185,098	\$ 193,625

Department:
General Government

Division:
Mayor

Fund:
General

Account No:
570-01

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 7,683	\$ 7,760	\$ 7,739
Operation and Maintenance	2,182	4,450	4,450
Capital Outlay			
Total	<u>\$ 9,865</u>	<u>\$ 12,210</u>	<u>\$ 12,189</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
General	\$ 9,865	\$ 12,210	\$ 12,189
Total	<u>\$ 9,865</u>	<u>\$ 12,210</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 2015 recommended operation and maintenance budget reflects no change compared to the 2014 budget. The Council initiated increase to the travel & transportation expense line in the 2014 Approved Budget has been retained for 2015.

Department:
General Government

Division Fund:
Mayor General

Account No:
001-570-702-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
7004 Retirement (PERS)	879	924	924
7005 Medicare	96	96	96
7006 Health Insurance	0	0	0
7008 Overtime	0	0	0
7009 Unemployment & Workers' Comp	108	140	119
Total Personnel Services	\$ 7,683	\$ 7,760	\$ 7,739
7210 Travel & Transportation	\$ 1,029	\$ 2,000	\$ 2,000
7320 Communications/Postage	812	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	80	100	100
7410 Office Supplies	0	200	200
7420 Operating Materials	261	600	600
7440 Small Tools/Minor Equipment			
Total Operation & Maintenance	\$ 2,182	\$ 4,450	\$ 4,450
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 9,865	\$ 12,210	\$ 12,189

Department:
General Government

Division:
Community Support

Fund:
General

Account No:
570-35

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	55,465	66,000	60,500
Capital Outlay			
Total	<u>\$ 55,465</u>	<u>\$ 66,000</u>	<u>\$ 60,500</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 55,465	\$ 66,000	\$ 60,500
Total	<u>\$ 55,465</u>	<u>\$ 66,000</u>	<u>\$ 60,500</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 2015 recommended operation and maintenance budget of \$60,500 reflects a \$5,500.00 decrease compared to the 2014 budget. The budgeted expenses consist of the following: \$15,000 for community wide economic development promotional grants; \$10,000 for a downtown festival; \$33,000 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. 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 2015 budget. Additionally, City Council initiated an increase of \$5,000 for community wide economic development promotional grants in the 2014 budget and this has been retained in the 2015 budget. The expense line for Bed Tax is being increased by \$28,000 to meet the City's required share of increased revenues being collected primarily from the KSU Hotel and Convention Center that are to be paid to the Convention and Visitor's Bureau.

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

Line Description	2013 Actual	2014 Budget	2015 Recommend
7280 Vehicle Fuel	\$ 1,165	\$ 1,000	\$ 1,000
7390 Misc. Contractual Service	45,270	59,500	26,000
7420 Operating Materials	0	500	500
7780 Bed Tax Shared	9,030	5,000	33,000
Total Operation & Maintenance	\$ 55,465	\$ 66,000	\$ 60,500
7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 55,465	\$ 66,000	\$ 60,500

Department: General Government Division: City Manager Fund: General Account No: 570-02

Resource Summary	2013	2014	2015
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 233,916	\$ 248,069	\$ 264,506
Operation and Maintenance	52,317	54,033	50,433
Capital Outlay			
Total	<u>\$ 286,233</u>	<u>\$ 302,102</u>	<u>\$ 314,939</u>
Total Positions	2	2	2
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Funding by Source			
General	\$ 286,233	\$ 302,102	\$ 314,939
Total	<u>\$ 286,233</u>	<u>\$ 302,102</u>	<u>\$ 314,939</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 2015 recommended operation and maintenance budget reflects no increase compared to the 2014 budget.

Department:	Division:	Fund:	Account No:
General Government	City Manager	General	001-570-704-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 178,170	\$ 190,438	\$ 199,960
7004 Retirement (PERS)	25,568	26,093	28,037
7005 Medicare	2,609	2,766	2,904
7006 Health Insurance	24,600	24,600	26,100
7008 Overtime	0	300	300
7009 Unemployment & Workers' Comp	2,969	3,872	3,605
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 233,916	\$ 251,669	\$ 264,506
7210 Travel & Transportation	\$ 1,459	\$ 700	\$ 700
7320 Communications/Postage	5,403	8,300	8,300
7340 Professional Services	2,153	5,000	4,800
7350 Maintenance of Equipment & Facility	3,277	3,500	3,500
7360 Insurance & Bonding	117	133	133
7370 Printing, Photocopy, Advertising	1,511	1,500	1,500
7390 Misc. Contractual Service	30,998	29,500	29,500
7410 Office Supplies	974	800	1,000
7420 Operating Materials	239	500	500
7440 Small Tools/Minor Equipment	2,586	500	500
Total Operation & Maintenance	\$ 48,717	\$ 50,433	\$ 50,433
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 282,633	\$ 302,102	\$ 314,939

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

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 93,626	\$ 101,857	\$ 105,167
Operation and Maintenance	10,526	15,943	15,943
Capital Outlay	0	0	
Total	\$ 104,152	\$ 117,800	\$ 121,110
Total Positions	1	1	1
Funding by Source			
General	\$ 57,339	\$ 66,872	\$ 68,526
Water	23,408	25,464	26,292
Sewer	23,405	25,464	26,292
Total	\$ 104,152	\$ 117,800	\$ 121,110

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 2015 recommended operation and maintenance budget reflects no increase compared to the 2014 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:
General Government

Division:
Human Resources

Fund:
General et al

Account No:
001-570-705-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 69,502	\$ 76,272	\$ 78,560
7004 Retirement (PERS)	9,716	10,679	11,000
7005 Medicare	974	1,105	1,140
7006 Health Insurance	12,300	12,300	13,051
7009 Unemployment & Workers' Comp	1,134	1,501	1,416
Total Personnel Services	\$ 93,626	\$ 101,857	\$ 105,167
7210 Travel & Transportation	\$ 953	\$ 1,300	\$ 1,300
7320 Communications/Postage	752	500	800
7340 Professional Services	6,744	9,500	9,500
7350 Maint of Equip & Facility	0	0	0
7360 Insurance & Bonding	117	133	133
7370 Printing, Photocopy, Advertising	54	100	100
7390 Misc. Contractual Service	1,662	3,500	3,200
7410 Office Supplies	105	200	200
7420 Operating Materials	139	410	410
7440 Small Tools/Minor Equipment	0	300	300
Total Operation & Maintenance	\$ 10,526	\$ 15,943	\$ 15,943
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 104,152	\$ 117,800	\$ 121,110

Department:
General Government

Division: Fund:
Human Resources General et al

Account No:
001-570-705-

Line Description	General	Water	Sewer	2015 Total
7001 Employee - Regular Salaries	\$ 39,280	\$ 19,640	\$ 19,640	\$ 78,560
7004 Retirement (PERS)	5,500	2,750	2,750	11,000
7005 Medicare	570	285	285	1,140
7006 Health Insurance	6,525	3,263	3,263	13,051
7009 Unemployment & Workers' Comp	708	354	354	1,416
				0
Total Personnel Services	\$ 52,583	\$ 26,292	\$ 26,292	\$ 105,167
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	133			133
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
Total Operation & Maintenance	\$ 15,943	\$ 0	\$ 0	\$ 15,943
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 68,526	\$ 26,292	\$ 26,292	\$ 121,110

Department:
General Government

Division:
Civil Service

Fund:
General

Account No:
570-15

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 59,153	\$ 64,591	\$ 31,893
Operation and Maintenance	14,218	29,883	28,383
Capital Outlay	0		
Total	<u>\$ 73,371</u>	<u>\$ 94,474</u>	<u>\$ 60,276</u>
Total Positions	4	4	4
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Funding by Source			
General	\$ <u>73,371</u>	\$ <u>94,474</u>	\$ <u>60,276</u>
Total	<u>\$ 73,371</u>	<u>\$ 94,474</u>	<u>\$ 60,276</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 2015 recommended operation and maintenance budget reflects a decrease of \$1,500.00, as compared to the 2014 budget. The funding for this position has been revised to reflect City Council's 2014 decision to make this a part-time position averaging 24 hours per week on an annual basis.

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

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 39,158	\$ 43,043	26,400
7004 Retirement (PERS)	5,616	6,236	3,808
7005 Medicare	560	646	395
7006 Health Insurance	12,300	12,300	0
7005 Overtime	684	1,500	800
7009 Unemployment & Workers' Comp	835	866	490
Total Personnel Services	\$ 59,153	\$ 64,591	31,893
7210 Travel & Transportation	\$ 0	\$ 500	500
7320 Communications/Postage	1,045	1,800	1,600
7330 Rents and Leases	210	500	400
7340 Professional Services	9,242	20,000	20,000
7350 Maintenance of Equipment & Facility	1,419	1,600	1,600
7360 Insurance & Bonding	117	133	133
7370 Printing, Photocopy, Advertising	812	3,000	2,000
7390 Misc. Contractual Service	20	150	150
7410 Office Supplies	337	1,000	800
7420 Operating Materials	1,016	1,100	1,100
7440 Small Tools/Minor Equipment	0	100	100
Total Operation & Maintenance	\$ 14,218	\$ 29,883	28,383
7630 Equipment Items > \$2,500	\$ 0	\$ 0	0
Total Capital Outlay	\$ 0	\$ 0	0
Total	\$ 73,371	\$ 94,474	60,276

Department:
General Government

Division:
Law

Fund:
General

Account No:
570-05

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 278,461	\$ 318,414	\$ 306,682
Operation and Maintenance	103,929	114,870	114,870
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 382,390</u>	<u>\$ 433,284</u>	<u>\$ 421,552</u>
Total Positions	4	4	4
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Funding by Source			
General	\$ <u>382,390</u>	\$ <u>433,284</u>	\$ <u>421,552</u>
Total	<u>\$ 382,390</u>	<u>\$ 433,284</u>	<u>\$ 421,552</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 2015 recommended operation and maintenance budget reflects no change as compared to the 2014 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	001-570-707-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 217,647	\$ 250,766	\$ 239,000
7004 Retirement (PERS)	29,539	34,125	33,504
7005 Medicare	3,128	3,640	3,470
7006 Health Insurance	24,600	24,600	26,100
7008 Overtime	0	300	300
7009 Unemployment & Workers' Comp	3,547	4,983	4,308
Total Personnel Services	\$ 278,461	\$ 318,414	\$ 306,682
7210 Travel & Transportation	\$ 1,449	\$ 1,200	\$ 1,500
7320 Communications/Postage	2,876	2,500	3,000
7340 Professional Services	89,210	100,700	97,900
7350 Maintenance of Equipment & Facility	0	0	0
7360 Insurance & Bonding	234	265	265
7370 Printing, Photocopy, Advertising	536	500	1,000
7390 Misc. Contractual Service	6,498	4,200	6,500
7410 Office Supplies	228	1,100	800
7420 Operating Materials	2,400	3,500	3,000
7440 Small Tools/Minor Equipment	498	905	905
Total Operation & Maintenance	\$ 103,929	\$ 114,870	\$ 114,870
7620 Buildings	\$ 0	\$ 0	\$ 0
7630 Equipment Items > \$2,500	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 382,390	\$ 433,284	\$ 421,552

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

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 546,881	\$ 584,856	\$ 608,396
Operation and Maintenance	185,842	235,069	241,969
Capital Outlay			
Total	<u>\$ 732,723</u>	<u>\$ 819,925</u>	<u>\$ 850,365</u>
Total Positions	9	9	9
Funding by Source			
General	\$ 237,957	\$ 267,799	\$ 283,284
Income Tax	136,552	146,214	151,199
Water	147,888	163,501	168,485
Sewer	141,071	160,900	165,886
Utility Billing	69,255	81,511	81,511
Capital Projects	0	0	
Total	<u>\$ 732,723</u>	<u>\$ 819,925</u>	<u>\$ 850,365</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 2015 recommended operation and maintenance budget reflects an increase of 4.5%, or \$10,500.00, as compared to the 2014 budget.

Department:
General Government

Division:
Financial Administration

Fund:
General et al

Account No:
001-570-708-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 391,312	\$ 420,296	\$ 432,904
7004 Retirement (PERS)	54,987	59,232	61,308
7005 Medicare	4,871	5,400	6,348
7006 Health Insurance	85,603	86,100	91,352
7008 Overtime	3,408	5,400	5,000
7009 Unemployment & Workers' Comp	6,700	8,428	7,884
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 550,481	\$ 588,456	\$ 608,396
7210 Travel & Transportation	\$ 2,502	\$ 4,300	\$ 4,300
7320 Communications/Postage	47,730	55,000	58,000
7330 Rents & Leases	7,485	8,825	8,825
7340 Professional Services	5,852	9,000	10,500
7350 Maintenance of Equipment & Facility	6,022	7,500	7,500
7360 Insurance & Bonding	3,589	4,244	4,244
7370 Printing, Photocopy, Advertising	4,707	9,000	9,000
7390 Misc. Contractual Service	89,947	110,000	118,500
7410 Office Supplies	3,540	3,900	3,900
7420 Operating Materials	6,413	9,700	7,700
7440 Small Tools/Minor Equipment	4,455	5,000	4,500
7520 Liability	0	5,000	5,000
7790 Over/Under		0	0
	0		
Total Operation & Maintenance	\$ 182,242	\$ 231,469	\$ 241,969
7630 Equipment Items > \$2,500	\$	\$ 0	\$ 0
Finance System Upgrade			
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 732,723	\$ 819,925	\$ 850,365

Department:
General Government

Division: Fund:
Financial Administ General et al

Account No:
001-570-708-

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Line Description	General	Inc.Tax	Water	Subtotal
7001 Employee - Regular Salaries	\$ 108,226	\$ 108,226	\$ 108,226	\$ 324,678
7004 Retirement (PERS)	15,327	15,327	15,327	45,981
7005 Medicare	1,587	1,587	1,587	4,761
7006 Health Insurance	22,838	22,838	22,838	68,514
7008 Overtime	1,250	1,250	1,250	3,750
7009 Unemployment & Workers' Comp	1,971	1,971	1,971	5,913
7250 Auto Allowance	3,600			3,600
Total Personnel Services	\$ 154,799	\$ 151,199	\$ 151,199	\$ 457,197
7210 Travel & Transportation	\$ 4,000	\$	\$	\$ 4,000
7320 Communications/Postage	13,000		4,500	17,500
7330 Rents & Leases	850		7,600	8,450
7340 Professional Services	8,000			8,000
7350 Maintenance of Equipment & Facility	6,200			6,200
7360 Insurance & Bonding	3,685		186	3,871
7370 Printing, Photocopy, Advertising	5,000			5,000
7390 Misc. Contractual Service	76,500		5,000	81,500
7410 Office Supplies	1,950			1,950
7420 Operating Materials	6,200			6,200
7440 Small Tools/Minor Equipment	3,100			3,100
7520 Liability				0
7790 Over/Under				0
Total Operation & Maintenance	\$ 128,485	\$ 0	\$ 17,286	\$ 145,771
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 283,284	\$ 151,199	\$ 168,485	\$ 602,968

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

Line Description	Capital Projects	Sewer	Utility Billing	2015 Total
7001 Employee - Regular Salaries	\$ 0	\$ 108,226	\$ 0	\$ 432,904
7004 Retirement (PERS)	0	15,327	0	61,308
7005 Medicare	0	1,587	0	6,348
7006 Health Insurance	0	22,838	0	91,352
7008 Overtime	0	1,250	0	5,000
7009 Unemployment & Workers' Comp	0	1,971	0	7,884
7250 Auto Allowance				3,600
Total Personnel Services	\$ 0	\$ 151,199	\$ 0	\$ 608,396
7210 Travel & Transportation	\$	\$	\$ 300	\$ 4,300
7320 Communications/Postage		4,500	36,000	58,000
7330 Rents & Leases			375	8,825
7340 Professional Services			2,500	10,500
7350 Maintenance of Equipment & Facility			1,300	7,500
7360 Insurance & Bonding		187	186	4,244
7370 Printing, Photocopy, Advertising			4,000	9,000
7390 Misc. Contractual Service		5,000	32,000	118,500
7410 Office Supplies			1,950	3,900
7420 Operating Materials			1,500	7,700
7440 Small Tools/Minor Equipment			1,400	4,500
7520 Liability		5,000		5,000
7790 Over/Under				0
Total Operation & Maintenance	\$ 0	\$ 14,687	\$ 81,511	\$ 241,969
7630 Equipment Items > \$500	\$	\$ 0	\$ 0	\$ 0
Finance System Replacement/Upgrade				
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 165,886	\$ 81,511	\$ 850,365

Department:	Division:	Fund:	Account No:
General Government	Income Tax Admin.	Income Tax	570-25
Resource Summary	2013	2014	2015
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 70,921	\$ 74,251	\$ 76,730
Operation and Maintenance	356,375	389,083	407,283
Capital Outlay	0	0	
Total	<u>\$ 427,296</u>	<u>\$ 463,334</u>	<u>\$ 484,013</u>
Total Positions	1	1	1
Funding by Source			
Income Tax	\$ 427,296	\$ 463,334	\$ 484,013
Total	<u>\$ 427,296</u>	<u>\$ 463,334</u>	<u>\$ 484,013</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 2015 recommended Operation and Maintenance budget reflects a net increase of \$18,200.00, or 4.68% overall as compared to the 2014 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: 001-570-709-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 48,936	\$ 51,721	\$ 53,273
7004 Retirement (PERS)	7,024	7,381	7,458
7005 Medicare	686	764	790
7006 Health Insurance	12,300	12,300	13,050
7008 Overtime	1,164	1,050	1,200
7009 Unemployment & Workers' Comp	811	1,035	959
Total Personnel Services	\$ 70,921	\$ 74,251	\$ 76,730
7210 Travel & Transportation	\$ 40	\$ 200	\$ 150
7320 Communications/Postage	2,633	3,500	3,500
7330 Rents & Leases		0	0
7340 Professional Services	18,217	19,000	19,000
7350 Maintenance of Equipment & Facility		200	200
7360 Insurance & Bonding	117	133	133
7370 Printing, Photocopy, Advertising		200	200
7390 Misc. Contractual Service	329,944	360,000	378,000
7410 Office Supplies		250	200
7420 Operating Materials	424		500
7440 Small Tools/Minor Equipment		600	400
7710 Refunds		0	0
7720 Reimbursements	5,000	5,000	5,000*
7790 Over / Under		0	0
Total Operation & Maintenance	\$ 356,375	\$ 389,083	\$ 407,283
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 427,296	\$ 463,334	\$ 484,013

* Field Local School- Land O Lakes

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

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 320,775	\$ 328,523	\$ 336,981
Operation and Maintenance	443,807	518,438	1,114,792
Capital Outlay	48,856	130,000	115,000
Total	<u>\$ 813,438</u>	<u>\$ 976,961</u>	<u>\$ 1,566,773</u>
Total Positions	3	4	4
Funding by Source			
General	\$ 497,604	\$ 575,069	\$ 617,523
Water	67,998	67,973	88,699
Sewer	68,003	67,973	88,699
Solid Waste	62,974	67,973	569,507
Storm	68,003	67,973	147,345
Capital Project	48,856	130,000	55,000
Total	<u>\$ 813,438</u>	<u>\$ 976,961</u>	<u>\$ 1,566,773</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 2015 operation and maintenance budget reflects an increase of 115.02% or \$596,354.00 as compared to the 2014 budget. The Service Administration utilities line includes funds for all City facilities except Safety and Parks & Recreation. Significant changes have been made in this section for the 2015 budget which include combining the Operation & Maintenance budgets for Solid Waste and Storm Water Funds that were 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. 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 2015 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: General et al Account No: 001-570-710-

Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 230,365	\$ 237,803	\$ 244,938
7004 Retirement (PERS)	31,832	34,710	35,133
7005 Medicare	3,390	3,647	3,640
7006 Health Insurance	47,814	36,900	39,150
7008 Overtime	3,553	10,432	6,000
7009 Unemployment & Workers' Comp	3,821	5,031	4,520
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	\$ 324,375	\$ 332,123	\$ 336,981
7210 Travel & Transportation	\$ 184	\$ 2,000	\$ 4,000
7310 Utilities	265,595	270,000	275,000
7320 Communications/Postage	3,931	4,600	6,600
7330 Rents & Leases	0	500	500
7340 Professional Services	24,815	4,800	24,800
7350 Maintenance of Equipment & Facility	28,576	21,600	27,200
7360 Insurance & Bonding	6,228	7,038	12,392
7370 Printing, Photocopy, Advertising	508	1,500	5,500
7390 Misc. Contractual Service	103,307	188,500	729,500
7410 Office Supplies	2,068	3,500	5,500
7420 Operating Materials	4,995	8,800	19,800
7440 Small Tools/Minor Equipment	0	2,000	4,000
Total Operation & Maintenance	\$ 440,207	\$ 514,838	\$ 1,114,792
7610 Lands	\$ 0	\$ 0	\$ 0
7620 Buildings	36,325	40,000	25,000
7630 Equipment Items > \$2,500	12,531	80,000	80,000
7640 Street Lighting	0	10,000	10,000
7680 Contract			
Total Capital Outlay	\$ 48,856	\$ 130,000	\$ 115,000
Total	\$ 813,438	\$ 976,961	\$ 1,566,773

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
7001 Employee - Regular Salaries	\$ 42,086	\$ 50,713	\$ 50,713	\$ 50,713	\$ 194,225
7004 Retirement (PERS)	6,061	7,268	7,268	7,268	27,865
7005 Medicare	628	753	753	753	2,887
7006 Health Insurance	7,830	7,830	7,830	7,830	31,320
7008 Overtime	1,200	1,200	1,200	1,200	4,800
7009 Unemployment & Workers' Comp	780	935	935	935	3,585
7250 Auto Allowance	3,600				3,600
Total Personnel Services	\$ 62,185	\$ 68,699	\$ 68,699	68,699	\$ 268,282
7210 Travel & Transportation	\$ 2,000	\$	\$	1,000	\$ 3,000
7310 Utilities	275,000				275,000
7320 Communications/Postage	3,600			2,000	5,600
7330 Rents & Leases	500				500
7340 Professional Services	4,800				4,800
7350 Maintenance of Equipment & Facility	26,600			100	26,700
7360 Insurance & Bonding	7,038			208	7,246
7370 Printing, Photocopy, Advertising	1,500			2,000	3,500
7390 Misc. Contractual Service	220,000			486,500	706,500
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
Total Operation & Maintenance	\$ 555,338	\$ 0	\$ 0	500,808	\$ 1,056,146
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
7640 Street Lighting					0
7680 Contract					0
Total Capital Outlay	\$ 0	\$ 20,000	\$ 20,000	0	\$ 40,000
Total	\$ 617,523	\$ 88,699	\$ 88,699	569,507	\$ 1,364,428

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

Line Description	Fund 301				2015 Total
	Page A Subtotal	Storm Water	Capital Projects		
7001 Employee - Regular Salaries	\$ 194,225	\$ 50,713	\$ 0	\$ 244,938	
7004 Retirement (PERS)	27,865	7,268	0	35,133	
7005 Medicare	2,887	753	0	3,640	
7006 Health Insurance	31,320	7,830	0	39,150	
7008 Overtime	4,800	1,200	0	6,000	
7009 Unemployment & Workers' Comp	3,585	935	0	4,520	
7250 Auto Allowance	3,600			3,600	
Total Personnel Services	\$ 268,282	\$ 68,699	\$ 0	336,981	
7210 Travel & Transportation	\$ 3,000	\$ 1,000	\$ 0	4,000	
7310 Utilities	275,000			275,000	
7320 Communications/Postage	5,600	1,000		6,600	
7330 Rents & Leases	500			500	
7340 Professional Services	4,800	20,000		24,800	
7350 Maintenance of Equipment & Facility	26,700	500		27,200	
7360 Insurance & Bonding	7,246	5,146		12,392	
7370 Printing, Photocopy, Advertising	3,500	2,000		5,500	
7390 Misc. Contractual Service	706,500	23,000		729,500	
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	
Total Operation & Maintenance	\$ 1,056,146	\$ 58,646	\$ 0	1,114,792	
7610 Lands	\$ 0	\$ 0	\$ 0	0	
7620 Buildings				0	
Service Admin Roof Repair	10,000	5,000	10,000	25,000	
7630 Equipment Items > \$2,500	0			0	
Network Upgrade	30,000	15,000	35,000	80,000	
7640 Street Lighting			10,000	10,000	
7680 Contract				0	
Total Capital Outlay	\$ 40,000	\$ 20,000	\$ 55,000	115,000	
Total	\$ 1,364,428	\$ 147,345	\$ 55,000	1,566,773	

Department:
General Government

Division:
Engineering

Fund:
General et al

Account No:
570-17

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 690,917	762,804	\$ 791,512
Operation and Maintenance	79,240	115,592	131,992
Capital Outlay	20,306	0	0
Total	<u>\$ 790,463</u>	<u>\$ 878,396</u>	<u>\$ 923,504</u>
Total Positions	7.6	6.6	6.6
Funding by Source			
General	\$ 237,272	\$ 306,293	\$ 281,870
Water	184,397	190,701	213,878
Sewer	184,397	190,701	213,878
Storm	184,397	190,701	213,878
Total	<u>\$ 790,463</u>	<u>\$ 878,396</u>	<u>\$ 923,504</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 2015 recommended operation and maintenance budget reflects a increase of 14.19% or \$16,400 as compared to the 2014 budget.

Department: General Government	Division: Engineering	Fund: General et al	Account No: 001-570-711-
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Line Description	2013 Actual	2014 Budget	2015 Recommend
7001 Employee - Regular Salaries	\$ 476,769	\$ 540,920	\$ 557,148
7004 Retirement (PERS)	75,668	80,040	83,600
7005 Medicare	7,716	8,364	8,660
7006 Health Insurance	85,388	86,100	91,352
7008 Overtime	36,704	36,000	40,000
7009 Unemployment & Workers' Comp	8,672	11,380	10,752
Total Personnel Services	\$ 690,917	\$ 762,804	\$ 791,512
7210 Travel & Transportation	\$ 2,843	\$ 5,000	\$ 5,000
7280 Vehicle Fuel	2,648	2,750	2,750
7320 Communications/Postage	5,593	6,500	6,500
7330 Rents & Leases	0	0	0
7340 Professional Services	45,368	60,000	80,000
7350 Maintenance of Equipment & Facility	3,821	5,000	5,000
7360 Insurance & Bonding	1,806	2,042	2,042
7370 Printing, Photocopy, Advertising	1,226	1,400	1,400
7390 Misc. Contractual Service	8,481	21,500	21,500
7410 Office Supplies	686	1,200	1,200
7420 Operating Materials	2,010	3,600	3,600
7440 Small Tools/Minor Equipment	4,758	6,600	3,000
Total Operation & Maintenance	\$ 79,240	\$ 115,592	\$ 131,992
7630 Equipment Items > \$2,500	\$ 20,306	\$ 0	\$ 0
Total Capital Outlay	\$ 20,306	\$ 0	\$ 0
Total	\$ 790,463	\$ 878,396	\$ 923,504

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

Line Description	General	Water	Sewer	Storm Water	2015 Total
7001 Employee - Regular Salaries	\$ 139,287	\$ 139,287	\$ 139,287	\$ 139,287	\$ 557,148
7004 Retirement (PERS)	20,900	20,900	\$ 20,900	\$ 20,900	83,600
7005 Medicare	2,165	2,165	\$ 2,165	\$ 2,165	8,660
7006 Health Insurance	22,838	22,838	\$ 22,838	\$ 22,838	91,352
7008 Overtime	10,000	10,000	\$ 10,000	\$ 10,000	40,000
7009 Unemployment/Workers' Comp	2,688	2,688	\$ 2,688	\$ 2,688	10,752
					0
Total Personnel Services	\$ 197,878	\$ 197,878	\$ 197,878	\$ 197,878	\$ 791,512
7210 Travel & Transportation	\$ 5,000	\$	\$	\$	\$ 5,000
7280 Vehicle Fuel	2,750				2,750
7320 Communications/Postage	6,500				6,500
7330 Rents & Leases	0				0
7340 Professional Services	32,000	16,000	16,000	16,000	80,000
7350 Maint.of Equipment & Facility	5,000				5,000
7360 Insurance & Bonding	2,042				2,042
7370 Printing, Photocopy, Advertising	1,400				1,400
7390 Misc. Contractual Service	21,500				21,500
7410 Office Supplies	1,200				1,200
7420 Operating Materials	3,600				3,600
7440 Small Tools/Minor Equipment	3,000				3,000
Total Operation & Maintenance	\$ 83,992	\$ 16,000	\$ 16,000	\$ 16,000	\$ 131,992
	Fund 301				
7630 Equipment Items > \$2,500	\$	\$	\$	\$	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 281,870	\$ 213,878	\$ 213,878	\$ 213,878	\$ 923,504

Department:
General Government

Division:
Rental Units

Fund:
General

Account No:
570-07

Resource Summary Expenditure Categories	2013 Actual	2014 Budget	2015 Recommend
Personnel Services	\$ 0	\$ 0	\$
Operation and Maintenance	28,942	47,500	61,000
Capital Outlay			
Total	<u>\$ 28,942</u>	<u>\$ 47,500</u>	<u>\$ 61,000</u>
Total Positions	0	0	0
<hr/>			
Funding by Source			
General	\$ 28,942	\$ 47,500	\$ 61,000
Total	<u>\$ 28,942</u>	<u>\$ 47,500</u>	<u>\$ 61,000</u>

Program Description:

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

Program Comments:

The 2015 recommended operation and maintenance budget reflects an increase of 28.42%, or \$13,500.00 as compared to the 2014 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 plus the projected additional amount required for the former AMETEK property.

Department:	Division:	Fund:	Account No:
General Government	Rental Units	General	001-05-570-712

Line Description	2013 Actual	2014 Budget	2015 Recommend
7310 Utilities	\$ 692	\$ 1,000	\$ 17,500
7340 Professional Services	1,174	1,500	1,500
7350 Maintenance of Equipment & Facilities	13,475	23,000	20,000
7390 Misc. Contractual Service	1,695	4,000	4,000
7490 Mileage (Property Taxes)	10,450	18,000	18,000
7710 Refunds	1,456	0	
Total Operation & Maintenance	\$ 28,942	\$ 47,500	\$ 61,000
7630 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
Total	\$ 28,942	\$ 47,500	\$ 61,000

Department:
General Government

Division:
Miscellaneous & Sundry

Fund:
General

Line Description	2013 Actual	2014 Budget	2015 Recommend
Judgments & Moral Claims	\$ 6,229	\$ 17,500	\$ 16,000
Elections	1,550	28,000	30,000
County Auditor & Treasurer Fees	47,745	36,500	36,500
Delinquent Land Advertising	105	500	350
Independent Auditor	46,790	51,500	55,000
State Audit Fees		0	0
Standing Rock Cemetery	135,100	144,000	145,000
Property Taxes	4,183	12,500	25,000
Workers' Compensation		8,000	6,500
Long Distance City (minus utility/parks and rec)		3,600	6,000
IT support, services, equipment, and repairs (minus utility/parks and rec.)			92,000
Total	\$ 241,702	\$ 302,100	412,350