



# General Government

2013

**FUNDING BY PROGRAM AREA**

**RECOMMEND**

**GENERAL GOVERNMENT**

General Government

City Council	\$176,867
Mayor	10,502
Community Support	57,000
City Manager	294,963
Human Resources	63,837
Civil Service Commission	91,380
Law	414,589
Financial Administration	400,871
Income Tax Administration	430,139
Service Administration	604,102
Engineering	300,181
Facilities Expansion	29,000
Miscellaneous and Sundry	309,000

**SUBTOTAL** 3,182,431

Basic Utility Services

Human Resources Support	48,030
Financial Admin. Support	402,259
Service Admin. Support	266,412
Engineering Admin. Support	567,093

**SUBTOTAL** 1,283,794

**TOTAL** \$4,466,225

Department:  
General Government

Division:  
City Council

Fund:  
General

Account No:  
570-08

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 145,420	\$ 164,819	\$ 157,867
Operation and Maintenance	13,889	18,200	19,000
Capital Outlay	3,400	0	
Total	<u>\$ 162,709</u>	<u>\$ 183,019</u>	<u>\$ 176,867</u>
Total Positions	10	10	10
Funding by Source			
General	<u>\$ 162,709</u>	<u>\$ 183,019</u>	<u>\$ 176,867</u>
Total	<u>\$ 162,709</u>	<u>\$ 183,019</u>	<u>\$ 176,867</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 2013 recommended operation and maintenance budget reflects an increase of \$800.00 or 4.4% as compared to the 2012 budget.

Department:  
General Government

Division:  
City Council

Fund:  
General

Account No:  
570-08

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 119,300	\$ 130,235	\$ 123,952
14 Retirement (PERS)	16,702	18,303	17,353
15 Medicare	1,723	1,896	1,797
16 Health Insurance	5,520	11,280	12,300
18 Overtime	0	500	0
19 Unemployment & Workers' Comp	2,175	2,605	2,465
<b>Total Personnel Services</b>	<b>\$ 145,420</b>	<b>\$ 164,819</b>	<b>\$ 157,867</b>
21 Travel & Transportation	\$ 129	\$ 500	\$ 500
32 Communications/Postage	3,277	4,000	4,000
33 Rents and Leases	0	0	0
34 Professional Services	208	2,000	1,800
35 Maintenance of Equipment & Facility	2,375	2,500	2,000
36 Insurance & Bonding	46	100	100
37 Printing, Photocopy, Advertising	2,518	3,000	3,000
39 Misc. Contractual Service	3,763	3,600	5,500
41 Office Supplies	961	1,200	1,000
42 Operating Materials	472	1,200	1,000
44 Small Tools/Minor Equipment	140	100	100
<b>Total Operation &amp; Maintenance</b>	<b>\$ 13,889</b>	<b>\$ 18,200</b>	<b>\$ 19,000</b>
63 Equipment Items > \$2,500	\$ 3,400	\$ 0	\$ 0
<b>Total Capital Outlay</b>	<b>\$ 3,400</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 162,709</b>	<b>\$ 183,019</b>	<b>\$ 176,867</b>

Department:  
General Government

Division:  
Mayor

Fund:  
General

Account No:  
570-01

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 7,742	\$ 7,752	\$ 7,752
Operation and Maintenance	1,462	2,250	2,750
Capital Outlay	0		
Total	<u>\$ 9,204</u>	<u>\$ 10,002</u>	<u>\$ 10,502</u>
Total Positions	1	1	1
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Funding by Source			
General	\$ 9,204	\$ 10,002	\$ 10,502
Total	<u>\$ 9,204</u>	<u>\$ 10,002</u>	<u>\$ 10,502</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 2013 recommended operation and maintenance budget reflects a \$500.00 or 22.2% increase compared to the 2012 budget.

Department:  
General Government

Division: Fund:  
Mayor General

Account No:  
570-01

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 6,600	\$ 6,600	\$ 6,600
14 Retirement (PERS)	924	924	924
15 Medicare	96	96	96
16 Health Insurance	0	0	0
18 Overtime	0	0	0
19 Unemployment & Workers' Comp	122	132	132
<b>Total Personnel Services</b>	<b>\$ 7,742</b>	<b>\$ 7,752</b>	<b>\$ 7,752</b>
21 Travel & Transportation	\$ 66	\$	\$ 300
32 Communications/Postage	928	1250	1350
33 Rents and Leases	0		0
34 Professional Services	0		0
37 Printing, Photocopy, Advertising	0	200	200
39 Misc. Contractual Service	164	100	100
41 Office Supplies	63	200	200
42 Operating Materials	307	500	600
44 Small Tools/Minor Equipment	0	0	0
<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,462</b>	<b>\$ 2,250</b>	<b>\$ 2,750</b>
63 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>\$ 9,204</b>	<b>\$ 10,002</b>	<b>\$ 10,502</b>

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

Resource Summary	2011	2012	2013
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 0	\$ 0	\$
Operation and Maintenance	67,266	74,000	57,000
Capital Outlay	0		
Total	<u>\$ 67,266</u>	<u>\$ 74,000</u>	<u>\$ 57,000</u>
Total Positions	0	0	0
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Funding by Source			
General	\$ 67,266	\$ 74,000	\$ 57,000
Total	<u>\$ 67,266</u>	<u>\$ 74,000</u>	<u>\$ 57,000</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 2013 recommended operation and maintenance budget of \$57,000 reflects a \$17,000.00 decrease, or 22.97% compared to the 2012 budget. This budget center consists 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; \$1,000 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. ( At the 11/3/10 Finance Committee Meeting, City Council directed that the allocation for "Celebrate Kent", i.e. community wide economic development promotional grants, be increased by \$20,000 for a revised total of \$30,000 for at least a two year period beginning with FY2011. This directive ran through the FY2012 Budget year and the increase has been removed for the FY2013 budget year.)

Department:  
General Government

Division:  
Community Support

Fund:  
General

Account No:  
570-35

Line Description	2011 Actual	2012 Budget	2013 Recommend
28 Vehicle Fuel	\$ 943	\$ 1,000	\$ 1,000
39 Misc. Contractual Service	65,987	70,000	54,500
42 Operating Materials	0	2,000	500
78 Bed Tax Shared	336	1,000	1,000
<b>Total Operation &amp; Maintenance</b>	<b>\$ 67,266</b>	<b>\$ 74,000</b>	<b>\$ 57,000</b>
63 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>\$ 67,266</b>	<b>\$ 74,000</b>	<b>\$ 57,000</b>

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

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 223,073	\$ 241,961	\$ 240,963
Operation and Maintenance	54,310	54,000	54,000
Capital Outlay	0		
Total	<u>\$ 277,383</u>	<u>\$ 295,961</u>	<u>\$ 294,963</u>
Total Positions	2	2	2
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Funding by Source			
General	\$ 277,383	\$ 295,961	\$ 294,963
Total	<u>\$ 277,383</u>	<u>\$ 295,961</u>	<u>\$ 294,963</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 2013 recommended operation and maintenance budget essentially reflects no changes as compared to the 2012 budget.



Department:  
General Government

Division:  
City Manager

Fund:  
General

Account No:  
570-02

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 176,887	\$ 186,796	\$ 183,962
14 Retirement (PERS)	24,048	25,581	25,755
15 Medicare	2,575	2,716	2,667
16 Health Insurance	16,570	22,560	24,600
18 Overtime	115	500	300
19 Unemployment & Workers' Comp	2,878	3,808	3,679
<b>Total Personnel Services</b>	<b>\$ 223,073</b>	<b>\$ 241,961</b>	<b>\$ 240,963</b>
21 Travel & Transportation	\$ 80	\$ 3,900	\$ 700
25 Auto Allowance	3,600	3,600	3,600
32 Communications/Postage	5,056	5,000	8,000
34 Professional Services	15,768	10,000	7,000
35 Maintenance of Equipment & Facility	1,987	500	3,500
36 Insurance & Bonding	46	100	100
37 Printing, Photocopy, Advertising	0	2,200	1,500
39 Misc. Contractual Service	26,511	22,000	27,500
41 Office Supplies	1,036	4,000	800
42 Operating Materials	226	1,200	500
44 Small Tools/Minor Equipment	0	1,500	800
<b>Total Operation &amp; Maintenance</b>	<b>\$ 54,310</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>
63 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>\$ 277,383</b>	<b>\$ 295,961</b>	<b>\$ 294,963</b>

Department:	Division:	Fund:	Account No:
General Government	Human Resources	General et al	570-26
Resource Summary	2011	2012	2013
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 91,445	\$ 110,958	\$ 96,057
Operation and Maintenance	10,851	19,018	15,810
Capital Outlay	0	0	
Total	<u>\$ 102,296</u>	<u>\$ 129,976</u>	<u>\$ 111,867</u>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>
Funding by Source			
General	\$ 56,574	\$ 73,496	\$ 63,837
Water	22,861	28,240	24,015
Sewer	<u>22,861</u>	<u>28,240</u>	<u>24,015</u>
Total	\$ 102,296	\$ 129,976	\$ 111,867

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 2013 recommended operation and maintenance budget reflects a reduction of \$3,208.00 or 16.9% as compared to the 2012 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:  
570-26

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 68,612	\$ 85,235	\$ 71,333
14 Retirement (PERS)	9,605	11,511	9,987
15 Medicare	964	1,236	1,034
16 Health Insurance	11,050	11,280	12,300
19 Unemployment & Workers' Comp	1,214	1,696	1,403
<b>Total Personnel Services</b>	<b>\$ 91,445</b>	<b>\$ 110,958</b>	<b>\$ 96,057</b>
21 Travel & Transportation	\$ 973	\$ 1,300	\$ 1,300
32 Communications/Postage	432	152	500
34 Professional Services	7,116	11,400	9,400
35 Maint of Equip & Facility	36	0	0
36 Insurance & Bonding	46	100	100
37 Printing, Photocopy, Advertising	0	480	100
39 Misc. Contractual Service	1,777	4,525	3,500
41 Office Supplies	132	202	200
42 Operating Materials	314	409	410
44 Small Tools/Minor Equipment	25	450	300
<b>Total Operation &amp; Maintenance</b>	<b>\$ 10,851</b>	<b>\$ 19,018</b>	<b>\$ 15,810</b>
63 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>\$ 102,296</b>	<b>\$ 129,976</b>	<b>\$ 111,867</b>

Department:  
General Government

Division:  
Human Resources

Fund:  
General et al

Account No:  
570-26

Line Description	General	Water	Sewer	2013 Total
11 Employee - Regular Salaries	\$ 35,667	\$ 17,833	\$ 17,833	\$ 71,333
14 Retirement (PERS)	4,993	2,497	2,497	9,987
15 Medicare	516	259	259	1,034
16 Health Insurance	6,150	3,075	3,075	12,300
19 Unemployment & Workers' Comp	701	351	351	1,403
<b>Total Personnel Services</b>	<b>\$ 48,027</b>	<b>\$ 24,015</b>	<b>\$ 24,015</b>	<b>\$ 96,057</b>
21 Travel & Transportation	\$ 1,300	\$ 0	\$ 0	\$ 1,300
32 Communications/Postage	500	0	0	500
34 Professional Services	9,400	0	0	9,400
35 Maint of Equip & Facility	0	0	0	0
36 Insurance & Bonding	100	0	0	100
37 Printing, Photocopy, Advertising	100	0	0	100
39 Misc. Contractual Service	3,500	0	0	3,500
41 Office Supplies	200	0	0	200
42 Operating Materials	410	0	0	410
44 Small Tools/Minor Equipment	300	0	0	300
<b>Total Operation &amp; Maintenance</b>	<b>\$ 15,810</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,810</b>
63 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>\$ 63,837</b>	<b>\$ 24,015</b>	<b>\$ 24,015</b>	<b>\$ 111,867</b>

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

Resource Summary	2011	2012	2013
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 73,952	\$ 100,534	\$ 60,680
Operation and Maintenance	14,503	30,700	30,700
Capital Outlay	0		
Total	<u>\$ 88,455</u>	<u>\$ 131,234</u>	<u>\$ 91,380</u>
<b>Total Positions</b>	4	4	4
<b>Funding by Source</b>			
General	\$ 88,455	\$ 131,234	\$ 91,380
Total	<u>\$ 88,455</u>	<u>\$ 131,234</u>	<u>\$ 91,380</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 2013 recommended operation and maintenance budget reflects no changes as compared to the 2012 budget.

Department:  
General Government

Division:  
Civil Service

Fund:  
General

Account No:  
570-15

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 58,468	\$ 78,467	40,227
14 Retirement (PERS)	8,012	8,097	5,842
16 Health Insurance	5,520	11,280	12,300
18 Overtime	892	1,500	1,500
19 Unemployment & Workers' Comp	1,060	1,190	811
<b>Total Personnel Services</b>	<b>\$ 73,952</b>	<b>\$ 100,534</b>	<b>60,680</b>
21 Travel & Transportation	\$ 0	\$ 500	500
32 Communications/Postage	1,195	2,000	2,000
33 Rents and Leases	117	500	500
34 Professional Services	10,037	20,000	20,000
35 Maintenance of Equipment & Facility	443	500	500
36 Insurance & Bonding	46	100	100
37 Printing, Photocopy, Advertising	1,681	4,000	4,000
39 Misc. Contractual Service	84	200	200
41 Office Supplies	70	1,300	1,300
42 Operating Materials	830	1,500	1,500
44 Small Tools/Minor Equipment	0	100	100
<b>Total Operation &amp; Maintenance</b>	<b>\$ 14,503</b>	<b>\$ 30,700</b>	<b>30,700</b>
63 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>\$ 88,455</b>	<b>\$ 131,234</b>	<b>91,380</b>

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

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 266,966	\$ 321,653	\$ 299,789
Operation and Maintenance	255,350	114,800	114,800
Capital Outlay	0	0	
Total	<u>\$ 522,316</u>	<u>\$ 436,453</u>	<u>\$ 414,589</u>
Total Positions	4	4	4
Funding by Source			
General	\$ <u>522,316</u>	\$ <u>436,453</u>	\$ <u>414,589</u>
Total	<u>\$ 522,316</u>	<u>\$ 436,453</u>	<u>\$ 414,589</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 2013 recommended operation and maintenance budget reflects no changes as compared to the 2012 budget. The amount required in the professional service line is dependent upon the level of specialized litigation required and may increase or decrease as the need for outside counsel fluctuates.

Department:  
General Government

Division: Fund:  
Law General

Account No:  
570-05

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 214,474	\$ 255,327	\$ 234,907
14 Retirement (PERS)	29,011	34,479	31,905
15 Medicare	3,089	3,709	3,411
16 Health Insurance	16,570	22,560	24,600
18 Overtime	0	500	300
19 Unemployment & Workers' Comp	3,822	5,078	4,666
<b>Total Personnel Services</b>	<b>\$ 266,966</b>	<b>\$ 321,653</b>	<b>\$ 299,789</b>
21 Travel & Transportation	\$ 1,414	\$ 1,200	\$ 1,200
32 Communications/Postage	2,357	2,500	2,500
34 Professional Services	241,076	100,700	100,700
35 Maintenance of Equipment & Facility	590	0	0
36 Insurance & Bonding	91	100	195
37 Printing, Photocopy, Advertising	784	500	500
39 Misc. Contractual Service	5,393	4,200	4,200
41 Office Supplies	700	1,100	1,100
42 Operating Materials	2,945	3,500	3,500
44 Small Tools/Minor Equipment	0	1,000	905
<b>Total Operation &amp; Maintenance</b>	<b>\$ 255,350</b>	<b>\$ 114,800</b>	<b>\$ 114,800</b>
62 Buildings	\$ 0	\$ 0	\$ 0
63 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>\$ 522,316</b>	<b>\$ 436,453</b>	<b>\$ 414,589</b>



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

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 511,909	\$ 718,704	\$ 564,368
Operation and Maintenance	197,401	233,875	238,762
Capital Outlay	10,068	14,688	0
Total	<u>\$ 719,378</u>	<u>\$ 967,267</u>	<u>\$ 803,130</u>
<b>Total Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Funding by Source</b>			
General	\$ 232,775	\$ 299,276	\$ 259,779
Income Tax	128,726	179,676	141,092
Water	140,708	197,276	158,892
Sewer	132,845	194,176	156,292
Utility Billing	74,256	82,175	87,075
Capital Projects	10,068	14,688	0
Total	<u>\$ 719,378</u>	<u>\$ 967,267</u>	<u>\$ 803,130</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 2013 recommended operation and maintenance budget reflects an increase of 2.09%, or \$4,887.00, as compared to the 2012 budget. This increase is primarily attributable to increasing costs in communications and postage.

Department:  
General Government

Division:  
Financial Administration

Fund: Account No:  
General et al 570-03

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 379,072	\$ 521,976	\$ 402,840
14 Retirement (PERS)	51,535	72,496	56,788
15 Medicare	4,697	6,928	5,164
16 Health Insurance	66,985	101,520	86,100
18 Overtime	3,978	5,400	5,400
19 Unemployment & Workers' Comp	5,642	10,384	8,076
<b>Total Personnel Services</b>	<b>\$ 511,909</b>	<b>\$ 718,704</b>	<b>\$ 564,368</b>
21 Travel & Transportation	\$ 1,475	\$ 4,300	\$ 4,300
25 Auto Allowance	0	3,600	3,600
32 Communications/Postage	47,601	46,100	52,000
33 Rents & Leases	9,016	8,675	8,675
34 Professional Services	11,943	9,100	10,000
35 Maintenance of Equipment & Facility	6,457	6,500	6,500
36 Insurance & Bonding	2,659	3,400	3,487
37 Printing, Photocopy, Advertising	4,516	11,500	9,000
39 Misc. Contractual Service	100,308	121,000	121,000
41 Office Supplies	2,973	4,000	4,000
42 Operating Materials	8,277	5,450	4,800
44 Small Tools/Minor Equipment	2,176	5,750	6,400
52 Liability	0	4,500	5,000
79 Over/Under	0	0	
<b>Total Operation &amp; Maintenance</b>	<b>\$ 197,401</b>	<b>\$ 233,875</b>	<b>\$ 238,762</b>
63 Equipment Items > \$2,500	\$ 10,068	\$ 0	
Finance System Upgrade		14,688	
<b>Total Capital Outlay</b>	<b>\$ 10,068</b>	<b>\$ 14,688</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 719,378</b>	<b>\$ 967,267</b>	<b>\$ 803,130</b>

Department:  
General Government

Division:  
Financial Administration

Fund:  
General et al

Account No:  
570-03

Line Description	General	Inc.Tax	Water	Page 1 Subtotal
11 Employee - Regular Salaries	\$ 100,710	\$ 100,710	\$ 100,710	\$ 302,130
14 Retirement (PERS)	14,197	14,197	14,197	42,591
15 Medicare	1,291	1,291	1,291	3,873
16 Health Insurance	21,525	21,525	21,525	64,575
18 Overtime	1,350	1,350	1,350	4,050
19 Unemployment & Workers' Comp	2,019	2,019	2,019	6,057
<b>Total Personnel Services</b>	<b>\$ 141,092</b>	<b>\$ 141,092</b>	<b>\$ 141,092</b>	<b>\$ 423,276</b>
21 Travel & Transportation	\$ 4,000	\$	\$	\$ 4,000
25 Auto Allowance	3,600			3,600
32 Communications/Postage	9,000		4,000	13,000
33 Rents & Leases	700		7,600	8,300
34 Professional Services	6,000			6,000
35 Maintenance of Equipment & Facility	4,000			4,000
36 Insurance & Bonding	3,087		200	3,287
37 Printing, Photocopy, Advertising	5,000			5,000
39 Misc. Contractual Service	73,000		6,000	79,000
41 Office Supplies	2,000			2,000
42 Operating Materials	3,300			3,300
44 Small Tools/Minor Equipment	5,000			5,000
52 Liability	0			0
79 Over/Under	0			0
<b>Total Operation &amp; Maintenance</b>	<b>\$ 118,687</b>	<b>\$ 0</b>	<b>\$ 17,800</b>	<b>\$ 136,487</b>
63 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>\$ 259,779</b>	<b>\$ 141,092</b>	<b>\$ 158,892</b>	<b>\$ 559,763</b>

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

Line Description	Capital Projects	Sewer	Utility Billing	2013 Total
11 Employee - Regular Salaries	\$	\$ 100,710	\$ 0	\$ 402,840
14 Retirement (PERS)		14,197	0	56,788
15 Medicare		1,291	0	5,164
16 Health Insurance		21,525	0	86,100
18 Overtime		1,350	0	5,400
19 Unemployment & Workers' Comp		2,019	0	8,076
<b>Total Personnel Services</b>	<b>\$ 0</b>	<b>\$ 141,092</b>	<b>\$ 0</b>	<b>\$ 564,368</b>
21 Travel & Transportation	\$	\$	\$ 300	\$ 4,300
25 Auto Allowance				3,600
32 Communications/Postage		4,000	35,000	52,000
33 Rents & Leases			375	8,675
34 Professional Services			4,000	10,000
35 Maintenance of Equipment & Facility			2,500	6,500
36 Insurance & Bonding		200	0	3,487
37 Printing, Photocopy, Advertising			4,000	9,000
39 Misc. Contractual Service		6,000	36,000	121,000
41 Office Supplies			2,000	4,000
42 Operating Materials			1,500	4,800
44 Small Tools/Minor Equipment			1,400	6,400
52 Liability		5,000	0	5,000
79 Over/Under				0
<b>Total Operation &amp; Maintenance</b>	<b>\$ 0</b>	<b>\$ 15,200</b>	<b>\$ 87,075</b>	<b>\$ 238,762</b>
63 Equipment Items > \$500	\$	\$ 0	\$ 0	\$ 0
Finance System Replacement/Upgrade				
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 0</b>	<b>\$ 156,292</b>	<b>\$ 87,075</b>	<b>\$ 803,130</b>

Department:  
General Government

Division:  
Income Tax Admin.

Fund:  
Income Tax

Account No:  
570-25

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 68,616	\$ 69,203	\$ 72,739
Operation and Maintenance	323,044	346,650	357,400
Capital Outlay	0	0	
Total	<u>\$ 391,660</u>	<u>\$ 415,853</u>	<u>\$ 430,139</u>
Total Positions	1	1	1
<hr/>			
Funding by Source			
Income Tax	<u>\$ 391,660</u>	<u>\$ 415,853</u>	<u>\$ 430,139</u>
Total	<u>\$ 391,660</u>	<u>\$ 415,853</u>	<u>\$ 430,139</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 2013 recommended Operation and Maintenance budget reflects a net increase of \$10,750.00, or 3.1% overall as compared to the 2012 budget. This is primarily attributable to projected increases for income tax collections and commensurate related expenses

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

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 48,340	\$ 48,334	\$ 50,476
14 Retirement (PERS)	6,888	6,907	7,207
15 Medicare	680	715	746
16 Health Insurance	11,050	11,280	12,300
18 Overtime	863	1,000	1,000
19 Unemployment & Workers' Comp	795	967	1,010
<b>Total Personnel Services</b>	<b>\$ 68,616</b>	<b>\$ 69,203</b>	<b>\$ 72,739</b>
21 Travel & Transportation	\$ 0	\$ 200	\$ 200
32 Communications/Postage	2,986	3,500	3,500
33 Rents & Leases	0	0	0
34 Professional Services	2,314	5,750	5,000
35 Maintenance of Equipment & Facility	0	400	300
36 Insurance & Bonding	46	100	100
37 Printing, Photocopy, Advertising	0	500	250
39 Misc. Contractual Service	312,161	330,000	342,000
41 Office Supplies	0	750	450
42 Operating Materials	537	200	200
44 Small Tools/Minor Equipment	0	250	400
71 Refunds	0	0	0
72 Reimbursements	* 5,000	5,000	5,000
79 Over / Under	0	0	
<b>Total Operation &amp; Maintenance</b>	<b>\$ 323,044</b>	<b>\$ 346,650</b>	<b>\$ 357,400</b>
63 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>\$ 391,660</b>	<b>\$ 415,853</b>	<b>\$ 430,139</b>

\* Field Local School- Land O Lakes

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

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 289,527	\$ 349,664	\$ 321,914
Operation and Maintenance	412,533	513,600	482,600
Capital Outlay	368,316	105,403	66,000
Total	<u>\$ 1,070,376</u>	<u>\$ 968,667</u>	<u>\$ 870,514</u>
<b>Total Positions</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>Funding by Source</b>			
General	\$ 468,734	\$ 573,200	\$ 544,102
Water	59,439	74,016	66,603
Sewer	59,439	143,868	66,603
Solid Waste	59,439	74,016	66,603
Storm	59,439	74,016	66,603
Capital Project	363,886	29,551	60,000
Total	<u>\$ 1,070,376</u>	<u>\$ 968,667</u>	<u>\$ 870,514</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 2013 operation and maintenance budget reflects a decrease of 6.04% or \$31,000.00 as compared to the 2012 budget. The Service Administration utilities line includes funds for all City facilities except Safety and Parks & Recreation.

The 2013 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.

Department:  
General Government

Division:  
Service Administration

Fund:  
General et al

Account No:  
570-06

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 217,734	\$ 249,462	\$ 232,188
14 Retirement (PERS)	29,725	35,687	33,912
15 Medicare	3,173	3,768	3,565
16 Health Insurance	34,082	45,120	36,900
18 Overtime	480	10,432	10,432
19 Unemployment & Workers' Comp	4,333	5,195	4,917
<b>Total Personnel Services</b>	<b>\$ 289,527</b>	<b>\$ 349,664</b>	<b>\$ 321,914</b>
21 Travel & Transportation	\$ 520	\$ 2,400	\$ 2,000
25 Auto Allowance	3,600	3,600	3,600
31 Utilities	274,277	320,000	290,400
32 Communications/Postage	3,294	4,600	4,600
33 Rents & Leases	0	500	500
34 Professional Services	3,812	4,800	4,800
35 Maintenance of Equipment & Facility	28,988	19,600	19,600
36 Insurance & Bonding	4,854	6,000	6,000
37 Printing, Photocopy, Advertising	950	2,000	1,500
39 Misc. Contractual Service	82,402	137,000	137,000
41 Office Supplies	1,524	3,500	3,500
42 Operating Materials	7,201	7,600	7,600
44 Small Tools/Minor Equipment	1,111	2,000	1,500
<b>Total Operation &amp; Maintenance</b>	<b>\$ 412,533</b>	<b>\$ 513,600</b>	<b>\$ 482,600</b>
61 Lands	\$ 0	\$ 0	\$ 0
62 Buildings	32,525	18,000	25,000
63 Equipment Items > \$2,500	46,554	81,403	35,000
64 Street Lighting	0	6,000	6,000
68 Contract	289,237	0	0
<b>Total Capital Outlay</b>	<b>\$ 368,316</b>	<b>\$ 105,403</b>	<b>\$ 66,000</b>
<b>Total</b>	<b>\$ 1,070,376</b>	<b>\$ 968,667</b>	<b>\$ 870,514</b>



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

Line Description	General	Water	Sewer	Solid Waste	Page A Subtotal
11 Employee - Regular Salaries	\$ 39,897	\$ 48,072	\$ 48,072	\$ 48,072	184,113
14 Retirement (PERS)	5,776	7,034	7,034	7,034	26,878
15 Medicare	609	739	739	739	2,826
16 Health Insurance	7,380	7,380	7,380	7,380	29,520
18 Overtime	1,000	2,358	2,358	2,358	8,074
19 Unemployment & Workers' Comp	840	1,020	1,020	1,020	3,900
<b>Total Personnel Services</b>	<b>\$ 55,502</b>	<b>\$ 66,603</b>	<b>\$ 66,603</b>	<b>66,603 \$</b>	<b>255,311</b>
21 Travel & Transportation	\$ 2,000	\$ 0	\$ 0	\$ 0	2,000
25 Auto Allowance	3,600	0	0	0	3,600
31 Utilities	290,400	0	0	0	290,400
32 Communications/Postage	4,600	0	0	0	4,600
33 Rents & Leases	500	0	0	0	500
34 Professional Services	4,800	0	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	0	19,600
36 Insurance & Bonding	6,000	0	0	0	6,000
37 Printing, Photocopy, Advertising	1,500	0	0	0	1,500
39 Misc. Contractual Service	137,000	0	0	0	137,000
41 Office Supplies	3,500	0	0	0	3,500
42 Operating Materials	7,600	0	0	0	7,600
44 Small Tools/Minor Equipment	1,500	0	0	0	1,500
<b>Total Operation &amp; Maintenance</b>	<b>\$ 482,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0 \$</b>	<b>482,600</b>
61 Lands	\$ 0	\$ 0	\$ 0	\$ 0	0
62 Buildings					0
Carpet Replacement-Council,B&F,Health		0	0	0	0
Service Admin Roof Repair		0	0	0	0
63 Equipment Items > \$2,500					0
Server Replacement		0	0	0	0
Fiber to P&R and WRF					0
64 Street Lighting	6,000	0	0	0	6,000
					0
68 Contract					0
<b>Total Capital Outlay</b>	<b>\$ 6,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0 \$</b>	<b>6,000</b>
<b>Total</b>	<b>\$ 544,102</b>	<b>\$ 66,603</b>	<b>\$ 66,603</b>	<b>66,603 \$</b>	<b>743,911</b>

Department:	Division:	Fund:	Account No:	
General Government	Service Administration	General et al	570-06	
Line Description	Page A Subtotal	Storm Water	Fund 301 Capital Projects	2013 Total
11 Employee - Regular Salaries	\$ 184,113	\$ 48,072	\$ 0	\$ 232,185
14 Retirement (PERS)	26,878	7,034	0	33,912
15 Medicare	2,826	739	0	3,565
16 Health Insurance	29,520	7,380	0	36,900
18 Overtime	8,074	2,358	0	10,432
19 Unemployment & Workers' Comp	3,900	1,020	0	4,920
<b>Total Personnel Services</b>	<b>\$ 255,311</b>	<b>\$ 66,603</b>	<b>\$ 0</b>	<b>321,914</b>
21 Travel & Transportation	\$ 2,000	\$ 0	\$ 0	2,000
25 Auto Allowance	3,600	0	0	3,600
31 Utilities	290,400	0	0	290,400
32 Communications/Postage	4,600	0	0	4,600
33 Rents & Leases	500	0	0	500
34 Professional Services	4,800	0	0	4,800
35 Maintenance of Equipment & Facility	19,600	0	0	19,600
36 Insurance & Bonding	6,000	0	0	6,000
37 Printing, Photocopy, Advertising	1,500	0	0	1,500
39 Misc. Contractual Service	137,000	0	0	137,000
41 Office Supplies	3,500	0	0	3,500
42 Operating Materials	7,600	0	0	7,600
44 Small Tools/Minor Equipment	1,500	0	0	1,500
<b>Total Operation &amp; Maintenance</b>	<b>\$ 482,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>482,600</b>
61 Lands	\$ 0	\$ 0	\$ 0	0
62 Buildings				0
Carpet Replacement-Council,B&F,Health	0			0
Service Admin Roof Repair			25,000	25,000
63 Equipment Items > \$2,500				0
Phone System Upgrade			35,000	35,000
Server Replacement	0	0		0
Fiber to P&R and WRF	0			0
64 Street Lighting	6,000	0		6,000
				0
68 Contract		0		0
	0			
<b>Total Capital Outlay</b>	<b>\$ 6,000</b>	<b>\$ 0</b>	<b>\$ 60,000</b>	<b>66,000</b>
<b>Total</b>	<b>\$ 743,911</b>	<b>\$ 66,603</b>	<b>\$ 60,000</b>	<b>870,514</b>

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

Resource Summary	2011	2012	2013
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 697,276	666,308	\$ 736,124
Operat ion and Maintenance	87,383	114,650	104,150
Capital Outlay	0	0	27,000
Total	<u>\$ 784,659</u>	<u>\$ 780,958</u>	<u>\$ 867,274</u>
<b>Total Positions</b>	<b>7.6</b>	<b>6.6</b>	<b>6.6</b>
<b>Funding by Source</b>			
General	\$ 261,702	\$ 281,227	\$ 300,181
Water	174,319	166,577	189,031
Sewer	174,319	166,577	189,031
Storm	174,319	166,577	189,031
Total	<u>\$ 784,659</u>	<u>\$ 780,958</u>	<u>\$ 867,274</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 2013 recommended operation and maintenance budget reflects a decrease of 9.16% or \$10,500 as compared to the 2012 budget.

Department:  
General Government

Division:  
Engineering

Fund:  
General et al

Account No:  
570-17

Line Description	2011 Actual	2012 Budget	2013 Recommend
11 Employee - Regular Salaries	\$ 494,704	\$ 474,172	\$ 518,204
14 Retirement (PERS)	75,040	70,952	76,860
15 Medicare	7,728	7,396	8,036
16 Health Insurance	64,912	67,680	86,100
18 Overtime	46,516	36,000	36,000
19 Unemployment & Workers' Comp	8,376	10,108	10,924
<b>Total Personnel Services</b>	<b>\$ 697,276</b>	<b>\$ 666,308</b>	<b>\$ 736,124</b>
21 Travel & Transportation	\$ 1,846	\$ 7,300	\$ 5,000
28 Vehicle Fuel	3,212	2,750	2,750
32 Communications/Postage	6,164	8,500	6,500
33 Rents & Leases	0	0	0
34 Professional Services	55,818	70,000	60,000
35 Maintenance of Equipment & Facility	3,978	3,000	5,000
36 Insurance & Bonding	1,421	2,000	2,000
37 Printing, Photocopy, Advertising	1,587	1,400	1,200
39 Misc. Contractual Service	8,422	9,100	9,100
41 Office Supplies	917	3,000	1,200
42 Operating Materials	2,593	3,600	3,600
44 Small Tools/Minor Equipment	1,425	4,000	7,800
<b>Total Operation &amp; Maintenance</b>	<b>\$ 87,383</b>	<b>\$ 114,650</b>	<b>\$ 104,150</b>
63 Equipment Items > \$2,500	\$	\$ 0	\$ 0
Replacement Plotter/Large Scale			27,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,000</b>
<b>Total</b>	<b>\$ 784,659</b>	<b>\$ 780,958</b>	<b>\$ 867,274</b>

Department:  
General Government

Division:  
Engineering

Fund:  
General et al

Account No:  
570-17

Line Description	General	Water	Sewer	Storm Water	2013 Total
11 Employee - Regular Salaries	\$ 129,551	\$ 129,551	\$ 129,551	\$ 129,551	\$ 518,204
14 Retirement (PERS)	19,215	19,215	\$ 19,215	\$ 19,215	76,860
15 Medicare	2,009	2,009	\$ 2,009	\$ 2,009	8,036
16 Health Insurance	21,525	21,525	\$ 21,525	\$ 21,525	86,100
18 Overtime	9,000	9,000	\$ 9,000	\$ 9,000	36,000
19 Unemployment/Workers' Comp	2,731	2,731	\$ 2,731	\$ 2,731	10,924
<b>Total Personnel Services</b>	<b>\$ 184,031</b>	<b>\$ 184,031</b>	<b>\$ 184,031</b>	<b>\$ 184,031</b>	<b>\$ 736,124</b>
21 Travel & Transportation	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
28 Vehicle Fuel	2,750	0	0	0	2,750
32 Communications/Postage	6,500	0	0	0	6,500
33 Rents & Leases	0	0	0	0	0
34 Professional Services	60,000	0	0	0	60,000
35 Maint.of Equipment & Facility	5,000	0	0	0	5,000
36 Insurance & Bonding	2,000	0	0	0	2,000
37 Printing, Photocopy, Advertising	1,200	0	0	0	1,200
39 Misc. Contractual Service	9,100	0	0	0	9,100
41 Office Supplies	1,200	0	0	0	1,200
42 Operating Materials	3,600	0	0	0	3,600
44 Small Tools/Minor Equipment	7,800	0	0	0	7,800
<b>Total Operation &amp; Maintenance</b>	<b>\$ 104,150</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 104,150</b>
Fund 301					
63 Equipment Items > \$2,500	\$	\$	\$	\$	\$ 0
Replacement Plotter/Large Scale	12,000	5,000	5,000	5,000	27,000
<b>Total Capital Outlay</b>	<b>\$ 12,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 27,000</b>
<b>Total</b>	<b>\$ 300,181</b>	<b>\$ 189,031</b>	<b>\$ 189,031</b>	<b>\$ 189,031</b>	<b>\$ 867,274</b>

Department:  
General Government

Division:  
Rental Units

Fund:  
General

Account No:  
570-07

Resource Summary Expenditure Categories	2011 Actual	2012 Budget	2013 Recommend
Personnel Services	\$ 0	\$ 0	\$ 0
Operation and Maintenance	22,114	42,000	29,000
Capital Outlay	0		
Total	<u>\$ 22,114</u>	<u>\$ 42,000</u>	<u>\$ 29,000</u>
Total Positions	0	0	0
Funding by Source			
General	<u>\$ 22,114</u>	<u>\$ 42,000</u>	<u>\$ 29,000</u>
Total	<u>\$ 22,114</u>	<u>\$ 42,000</u>	<u>\$ 29,000</u>

Program Description:

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

Program Comments:

The 2013 recommended operation and maintenance budget reflects a decrease of 30.95%, or \$13,000.00 as compared to the 2012 budget. The 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.

Department:  
General Government

Division: Fund:  
Rental Units General

Account No:  
570-07

Line Description	2011 Actual	2012 Budget	2013 Recommend
31 Utilities	\$ 2,319	\$ 3,000	\$ 2,500
34 Professional Services	1,410	2,500	1,500
35 Maintenance of Equipment & Facilities	2,946	10,000	8,000
39 Misc. Contractual Service	2,580	4,000	4,000
49 Mileage (Property Taxes)	12,859	22,500	13,000
71 Refunds	0	0	0
<u>Total Operation &amp; Maintenance</u>	<u>\$ 22,114</u>	<u>\$ 42,000</u>	<u>\$ 29,000</u>
63 Equipment Items > \$2,500	\$ 0	\$ 0	\$ 0
<u>Total Capital Outlay</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Total</u>	<u>\$ 22,114</u>	<u>\$ 42,000</u>	<u>\$ 29,000</u>

Department:  
General Government

Division:  
Miscellaneous & Sundry

Fund:  
General

Line Description	2011 Actual	2012 Budget	2013 Recommend
Judgments & Moral Claims	\$ 1,724	\$ 20,000	\$ 20,000
Elections	0	23,000	26,000
County Auditor & Treasurer Fees	32,574	33,000	35,000
Delinquent Land Advertising	132	500	500
Independent Auditor	47,935	48,800	51,500
State Audit Fees	0		0
Standing Rock Cemetery	139,426	151,000	151,000
Property Taxes	1,920	14,500	12,500
Ambulance Collection Fees/Refunds	0	0	0
Brimfield-Kent JEDD M & I Fund	0	3,000	0
Workers' Compensation	3,740	12,500	12,500
Misc. Refunds & Reimbursements	0	0	
<b>Total</b>	<b>\$ 227,451</b>	<b>\$ 306,300</b>	<b>309,000</b>