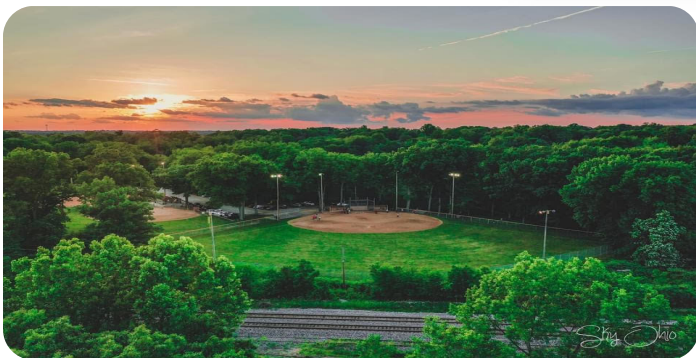




# *City of Kent, Ohio*

## *2025 Proposed Budget*





**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**



# City Manager's Budget Message

## 2025 Proposed Operating Budget

November 19, 2024



To: Honorable Mayor and Members of City Council

The City Charter [Section 42. e] requires the development of an annual budget that provides a financial plan for all City funds and activities for the ensuing fiscal year, and I am pleased to fulfill that obligation with the submission of this draft 2025 Proposed Operating Budget for City Council's consideration.

### Overview

The 2025 proposed City budget contains the budgetary line items that the staff recommends for sustaining the levels of services in our community for 2025. We submit this budget believing that it represents the best balance between what we can afford and what Kent residents and businesses expect from their City government.

In asking for your approval of the budget, we are seeking confirmation that the funding decisions contained in this budget are aligned with the goals and priorities of City Council and the Kent community. The budget that you adopt will set the stage for what we are capable of achieving in 2025, as it governs the pace of progress towards our strategic priorities through the resource allocation decisions contained within it.

The emergence of COVID19 in 2020 and resurgence in 2021 (Delta variant) and Omicron in 2022, created an unprecedented disruption of lives, jobs, and public activities that are the foundation of Kent's economy. As a result, Kent experienced major economic displacement across the leading sectors of the local economy that were impacted by COVID, particularly hospitality businesses and higher education which have been the drivers of Kent's recent prosperity.

After starting 2020 with early gains in income taxes (up 8%), pandemic related job losses piled-up by mid-summer, reversing the gains and producing a decline in City income tax receipts (-6%). Fortunately, the timing of employee buy-outs at Kent State University combined with COVID related federal and state emergency pandemic funding, enabled the City to bridge those income tax dips in 2020 and 2021.

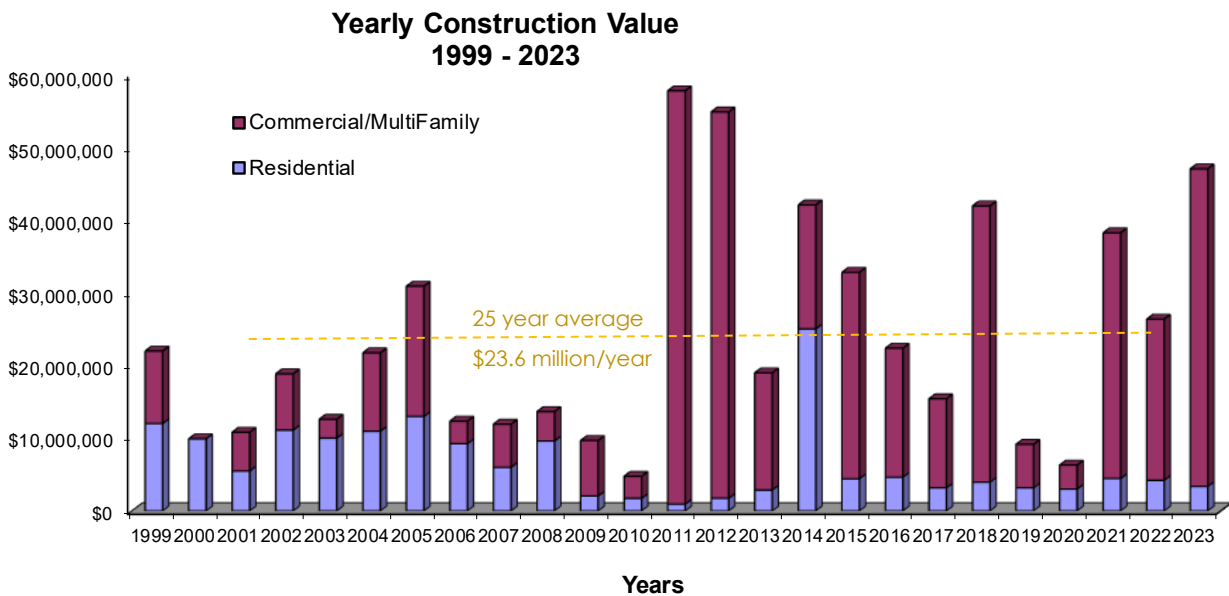
In an otherwise uncertain business climate, wage and income tax growth was healthier than expected with 8 out of 12 months showing income tax increases from 2022 to 2023. The City ended the year \$881,370 higher than 2022 which made the two-year totals (2022 and 2023) the best back-to-back years of income tax growth in the last 20 years. New jobs contributed to this trend, but the growth seemed largely driven by increases in wages in response to the tight labor market.

The growth in income tax revenues appears to be a result of upward wage pressures in a tight labor market, rather than a growth in new jobs. Large construction projects, including the new City Hall and new College of Business Administration building, have provided a welcome boost in contractor income taxes. The City is not immune to the effects of the tight labor market and as a result, City wage increases of 8% were negotiated for 2024 in order to keep pace with peer cities and attract and retain public employees.

### Local Economic Investments

Between 2011 and 2015 the City's downtown redevelopment produced record setting investments. From 2016 to 2018 commercial and residential investments remained strong with totals either at or above pre-redevelopment investment levels. 2019 showed signs of a softening in the local construction market but it was the arrival of COVID19 in 2020 that pushed investment to their lowest levels in the last 20 years. 2021 produced an investment rebound, rising from \$6.3 million to \$38 million, and 2022 construction investments stayed above the 20-year average at \$26.3 million.

In 2023 investments jumped to \$46,972,659, the 3<sup>rd</sup> highest investment total in the last 25 years.



The resale housing market remained strong as prices held their value, housing supply remained tight, and the duration of market listings before sale was notably short. The student housing market began to show early signs of possible oversupply as occupancy rates were steady (80-95%) for the newer student housing properties but the older properties showed lower occupancy rates than prior years, landing in the 50% to 65% range. The combination of incremental housing supply growth and a decline in enrollment is likely contributing to the emerging housing supply glut.

Kent State University (KSU) remains the City's largest employer, contributing 28.6% of total municipal income tax revenues in 2023, down from 29.2% in 2022. At 28.6%, Kent State's proportional share of income tax receipts reached its lowest point in over 20 years, nearly 10% less than historic averages.

In 2023, Kent State University reported a .9% increase (252 students) in enrollment at the Kent campus (total 26,106), despite a 27% decline in international student enrollment. The 2023 freshman class is one of the top 10 largest classes in the university's 113-year history, and graduate student enrollment increased by 429 students or 43%. Across the 8 KSU campuses, enrollment rose by .9% or 321 students (total 33,530).

In 2023, Kent State University capital facilities work included the \$18 million expansion of the College of Aeronautics, \$7 million renovation of Rockwell Hall, and the \$72 million new College of Business Administration building.

In 2023 Davey Tree completed their headquarters expansion and began construction on the Davey Research campus property. The more favorable financing environment led to another round of new business expansions, renovations, and business openings -- including Klagen Jeep Expansion, Renewable Lubricants. Bliss Ohio, UH Urgent Care facility, The College Mart, Copen Machine expansion, Marco's Pizza, Sun in Leo, Tiger Rae Boutique, The Flourish Plant Market, and Mamacita's. These new additions have helped keep commercial vacancy rates relatively low despite the downturn in small business storefront shopping after the pandemic.

There are a couple of mixed-use projects that have stalled amidst the post-Covid fallout in downtown Kent that represent another \$30 million in pending investment. The City is evaluating infrastructure investment options, i.e., public space enhancements, pocket parks, etc., that might re-energize those projects. Although these new investments won't solve all of the City's revenue uncertainty, the new housing supply, particularly in downtown, should be a source of new customers for Kent businesses.

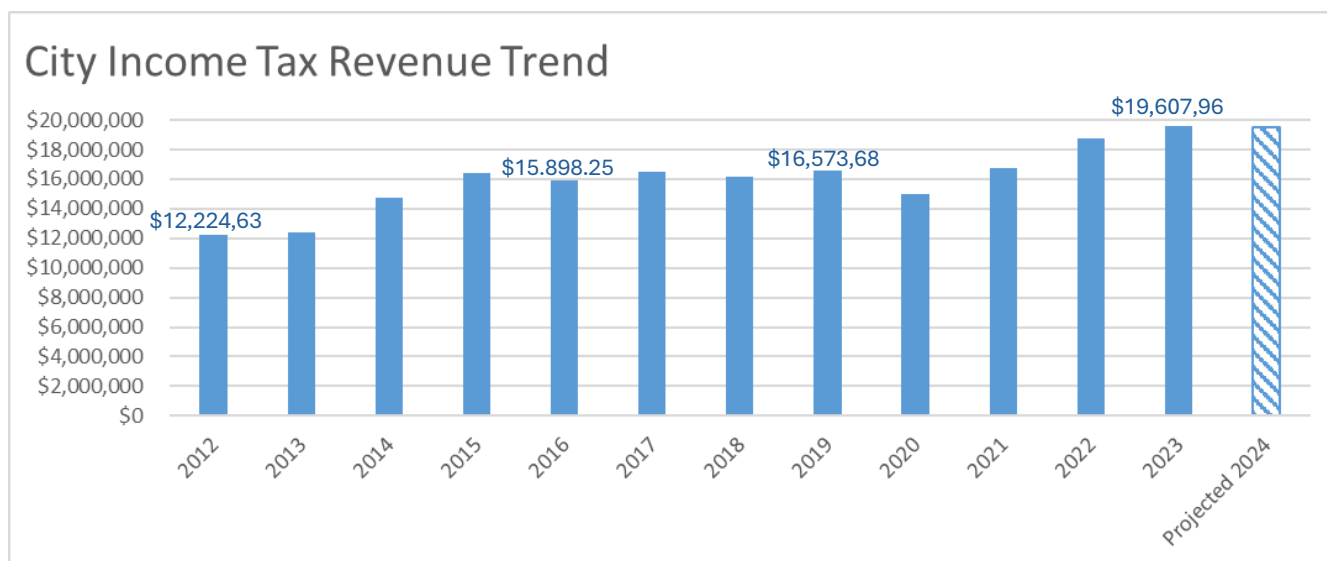
In 2022 the City broke ground on the construction of the new \$8.1 million City Administrative Building, and construction operations were in full swing in 2023, with an expected completion date in early 2025.

### City Financial Profile

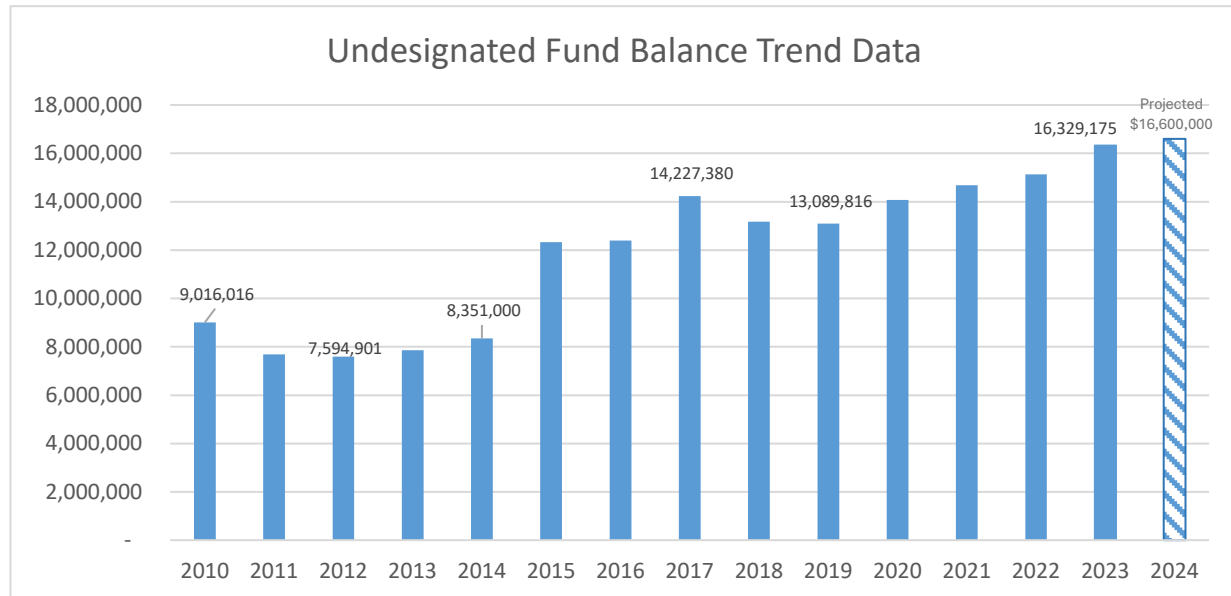
For year-end 2023, total City income tax collections were up 5.2% (\$881,370) and Kent State University's collections increased by 3% (\$152,628). Kent State's income tax contributions are forecast to decline as the University rolls out a new multi-year plan to cut the University's budget by 30% due to reductions in State funding for higher education. The University's cost cutting strategy includes delaying capital improvement projects, downsizing the University's property/building inventory, eliminating or consolidating low enrollment majors, and reducing staff and faculty head count through attrition and retirement.

The labor market in Kent remains tight, with labor shortages limiting employment growth (particularly in the hospitality sector) but with rising inflation, wages have rebounded, contributing to net wage growth even though job counts remain the same or even below prior years due to the labor shortages.

The manufacturing sector continued to make notable gains in their economic output in 2023 which helped offset the reduced pace of growth in retail, hospitality and higher education sectors.



Leading up to 2017, the City's priority was to rebuild undesignated reserve balances. Beginning in 2018 the City began allocating portions of those reserve balances to provide supplemental funding for priority service and capital needs that had been deferred. As a result, the trend line (below) shows a peak in 2017 and slight decline through 2019 -- followed by increases resulting primarily from the pandemic funding and unexpected growth in income tax revenues in 2022-23.



The 2024 end of year forecast anticipates an increase of approximately \$400,000 in the undesignated fund balance.

A number of significant financial cautions accompany the proposed 2025 Budget.

- General Fund: Income taxes are the single most important factor to the City's financial solvency and while income tax revenues have rebounded, inflationary pressures on materials, supplies and wages are limiting net gains.
- Utility Funds: The availability of ARPA and new infrastructure stimulus funds in 2020 and 2021 provided relief to the sewer fund which was facing the prospect of double-digit rate increases and insolvency within a couple of years. Council addressed the immediate Water Fund needs in 2022 by authorizing a 9% rate increase. The rates for 2025 are proposed at a more normalized 3% for both funds. Funding gaps remain in the 5–10-year capital improvement needs for the water fund.

Wage pressures and the uncertain rate of inflation will impact all of the City's budgetary funds and will continue to have our attention throughout 2025-26.

## 2025 Budget Strategy

The challenge for our organization is to prepare a budget for 2025 that recognizes our financial limitations without negatively impacting the organization's ability to serve the public now and in the future. We believe we've accomplished that objective through the combination of a strategically aligned Operating budget and Capital Plan.

The staff success in securing grant funds over the last 10 years has created a degree of financial flexibility not otherwise available to us, which when combined with our cash balances in the undesignated fund, have enabled us to bridge operating budget gaps. We look to continue to leverage partnerships and grants in 2025.

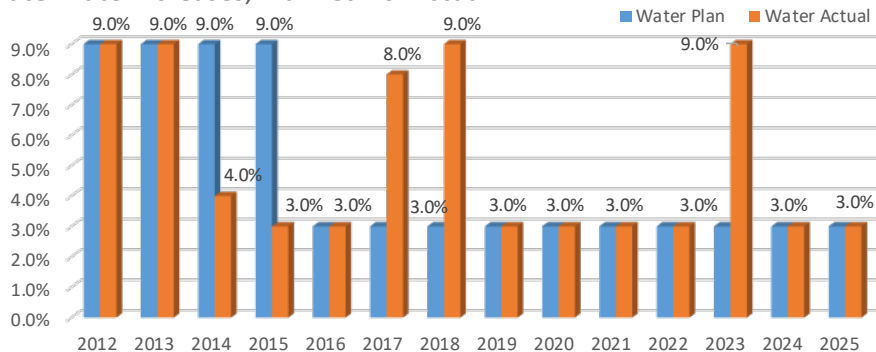
## Utility Rate Plans

Council approved the multi-year rate stabilization plans for the water and sewer funds in 2011. The approved rate plans included 4 years of 9% rate increases to "catch-up" with deferred maintenance and capital costs, followed by 3% rate increases in the out years of the plan to keep pace with inflation.

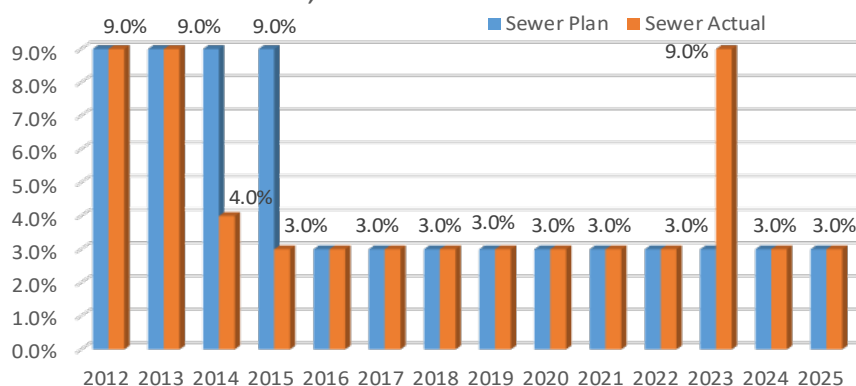
For 2025 the staff has proposed a 3% water and sewer rate increase to stay on track with the rising rate of inflation (2.4% CPI September 2024).

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%

**Water Rate Increases, Planned vs. Actual**



**Sewer Rate Increases, Planned vs. Actual**



With the proposed 3% rate increases for 2025, the City's utility customers will be paying an average of \$.36 less per month, or roughly \$4.32 less per year than originally planned for 2025.

Although our dependency on undesignated reserves has diminished, we remain committed to improving our productivity and staying vigilant with our efficiency and effectiveness. We are committed to maintaining what we consider financial “best practices”:

- We will track and forecast revenues and expenses utilizing historical and month-to-month trend analysis;
- We will monitor and work with our elected delegations to mitigate any legislative initiatives that could threaten our fiscal stability or impose more unfunded mandates on the City;
- We will research best practices in our industry and adopt productivity and cost savings measures wherever practical and affordable;
- We will collaborate and partner to lower our costs and take advantage of economies of scale;
- We will press for State and Federal funds for capital projects and available competitive grant processes.

### Budgetary Assumptions

As noted, we have applied conservative budget principles to our draft 2025 Operating Budget. The most significant assumptions built into the budget include the following:

- Income Tax performance is expected to grow modestly compared to the 2024 amended budgeted amount. 2023 showed notable growth from 2022, and 2022 showed a notable growth from 2021.
- Local Government Funds will remain the same for 2025 or show a small growth compared to 2024, attributable to the City of Kent's allocation percentage of the Portage County entities in 2025.
- Kent-Franklin JEDD collections spiked in 2024 due to one-time payments, so they are likely to return to normal levels in 2025, and Kent-Brimfield JEDD will show a modest slight growth of projected revenues in 2025 compared to 2024 because of the increase in withholding rates from 1.75% in 2024 to 2% in 2025.
- All authorized positions have been budgeted at actual salary expenses as of October, 2024. The union contracts include a 4% pay increase.
- Revenues in Water and Sewer Funds will be adequate for operating expenses and required capital needs for 2025 after implementing rate increases of 3% in sewer and 3% in water.
- Employer Medicare (FICA) expenses calculated at 1.45% of salary.
- Workers' Compensation expenses calculated at 2.0% of salary.
- Employer OPERS expenses calculated at 14.0% of salary.
- Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively, although bills are being considered in the Ohio legislature to increase these percentages.
- Employer Health Insurance expenses continue to be a concern, for 2025 this budget will increase from \$19,500 to \$21,000 per family for a total increase in City costs of about \$300,000.
- Sellback expenses for sick and vacation time is based on prior two years activity.
- Overtime expense projections were provided by each department.

### Budgetary Objectives

The principle role of City Council in the budget adoption process is to ensure that the City's policy commitments are in alignment with budgetary allocations. The question for Council is have we appropriated the funds necessary in our budget to achieve our community priorities?

To that end, the budget is our investment plan for progress toward the vision we share for our community and for which Kent is proud to be known. We will look to partner with our citizen advisory boards, commissions, peer governments, and of course, the public to fulfill our strategic goals as noted below:

- ☐ Financial Health and Economic Development  
"to be a prosperous and livable city for all citizens"
- ☐ Natural Resources  
"to protect and promote the City's natural resources"
- ☐ Quality of Life  
"to enhance lifestyle choices through physical and social environment"
- ☐ Community Safety  
"to be an exceptionally safe city"
- ☐ Communities within the City  
"to strengthen the quality and enhance the value of neighborhoods"
- ☐ City / University Synergy  
"to expand collaborative opportunities that enrich the community experience"
- ☐ Governmental Performance  
"to provide the best services at the lowest possible cost"

### 2025 Budget Numbers

The proposed 2025 budget looks to ensure critical spending where it is most needed and maintain cost containment practices in everything we do. Where staff requested budget increases, we asked them to look for cuts to offset those increases as much as possible.

The staff exceeded that budget challenge and the recommended O&M costs for 2025 compared to the most recent 2024 revised budget reflects a \$455,323 decrease, or 3.9% overall decrease (\$11,714,788 vs. \$11,259,465).

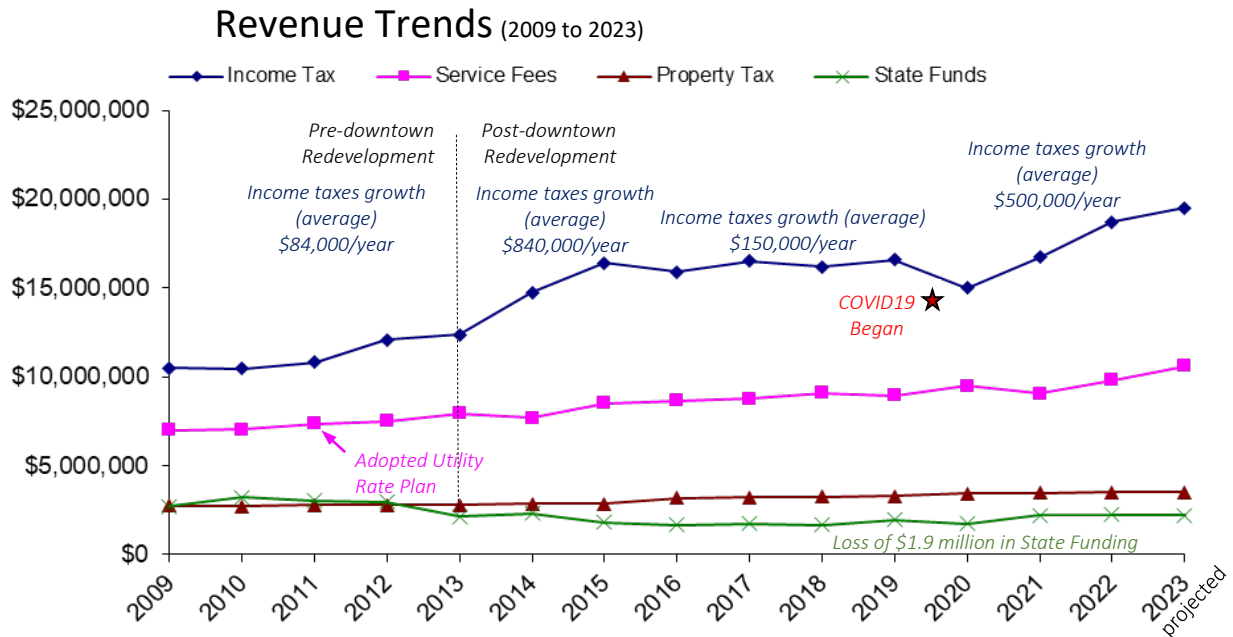
As a service provider the City's largest cost relates to its investment in personnel. In total, it costs just over \$85,000 per day to perform City services – with approximately half of those costs are attributed to Fire and Police functions.

The bargaining units' contracts for 2024-2025 included a 4% wage increase while 2023-24 showed a significant wage recovery of 8% to keep pace with area cities' wages and compensation. The 4% wage increase is expected to increase Operating costs about \$873,000 in 2024-25.

With increases in health insurance, salaries, and overtime, the total Personnel Costs for 2025 are projected to go up \$712,494 or 2.4% above 2024.

Every City department has legitimate new staffing needs, but we had to prioritize wage increases for existing employees and defer many of the position needs until further revenue gains are achieved.

As noted in the chart below, most revenue categories had been flattening out (and in some cases declining) prior to the financial disruption created by COVID19. COVID19 hit income taxes the hardest due to job losses -- and with income taxes comprising roughly half of the City's total revenues, the recovery of those income tax losses in 2021 and growth in 2022 and 2023 has been critical to keeping pace with the recent historic rise in inflation.



### In Closing

I am honored to work alongside our skilled Department Heads and City employees to implement our collective vision and I thank them for their hard work and dedication in the recent unprecedented times.

I would like to specifically acknowledge Rhonda Hall, Director of Finance and Budget, Brian Huff, City Controller, and the entire Finance Department team for the many hours required to produce a spending plan of this complexity and scope.

As the end of another fiscal year looms, I am grateful to you, our Council Members, for your many hours of service and dedication to our community.

I submit this budget believing that our efforts through the last decade to manage our resources conservatively, adopting best practices in our financial management, and cultivating an exceptional staff is the best preparation for whatever 2025 may bring.

I look forward to working with the City Council, our staff and the citizenry in 2025 to keep Kent safe, strong, and a place we're all proud to call home.

Respectfully submitted,

Dave Ruller, Kent City Manager

# CITY OF KENT, OHIO

## 2025 BUDGET ASSUMPTIONS AND NOTES

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### Operating Revenues

1. Operating Revenue categories reflect a modest level of positive growth overall.
  - a. Income Tax performance is expected to show modest growth compared to the 2024 amended budgeted amount.
  - b. Local Government Funds will remain stable for 2025 compared to 2024. Kent-Franklin JEDD will likely show a decrease of projected revenues due to large one-time payments made in 2024 but should remain slightly higher than 2023. Kent-Brimfield JEDD should show some increases in 2025 due to an increase in the withholding tax rate from 1.75% to 2%.
2. Revenues in Water, Sewer and Storm Water Funds will be adequate to cover operating expenses for 2025 due to the adoption of a larger rate increases of 9% in 2023 and normal 3% increases in 2024 and 2025 for both Water and Sewer to meet Capital needs and adequately stabilize fund reserves. There are significant upgrades needed at the water reclamation facility, and the City has utilized federal ARPA funds to fund much of these expenses.

### Personnel Services Expenses

1. All authorized positions have been budgeted to include an allowance for base salary increases and allowance for steps and other wage increases.
2. Employer Medicare (FICA) expenses calculated at 1.45% of salary.
3. Workers' Compensation expenses calculated at 2.0% of salary.
4. Employer OPERS expenses calculated at 14.0% of salary.
5. Employer Police & Fire Pension expenses calculated at 19.5% and 24.0%, respectively.
6. Employer Health Insurance expenses continue to increase; for 2025 we are increasing the budget from \$19,500 to \$21,000 for each full-time employee – net increase of \$1,500 per employee has a total budget impact of about \$300,000.
7. Overtime expense projections were provided by each department.

### Operations & Maintenance Expenses

1. Fuel – Most cost centers' budgets showed small or no increases from 2024.
2. Insurance/Bonding – We are projecting significant increases on an overall citywide budget basis, and some reallocation of expenses to cost centers that have acquired new assets/asset replacements reflecting the additional costs of insuring those assets. Insurance has significantly increased the value of vehicles and buildings covered and therefore the related premiums.
3. Recommended O&M costs for 2025 compared to 2024 reflects a \$665,465 increase, or 6.3% (\$11,259,465 vs. \$10,594,000).

### Fund Notes

1. The delta between Parks & Recreation projected total expenditures (including Capital) and projected total funding sources is <\$351,973>, which will be funded to the extent possible from P&R's remaining reserve fund balances.
2. The delta between Enterprise Funds (water, sewer, storm funds) projected total expenditures (including Capital), and funding sources per the latest capital plan and adding in reimbursements from the latest CAP plan is (\$1,557,146), which will be funded from Enterprise Fund reserve balances.



# CITY OF KENT, OHIO

## Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7210 *Travel and Training* - Includes any costs associated with travel by City employees on official business. Such charges may include costs for lodging, meals, common carrier fares, car rental, mileage allowance, tolls, parking charges, per diem allowances, phone calls and other incidental costs of traveling. Also included in this category would be training and professional development events for individual City personnel, including registration fees for meetings and conferences, and includes tuition for continuing education.
- 7250 *Auto Allowance* – Expenditures for vehicle allowances.
- 7280 *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) bid with multiple vendors and purchased in bulk by the City for use in its vehicles and power equipment. Vehicle and equipment supplies such as motor oil and tires are charged to line 7420, operating materials.
- 7310 *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.
- 7320 *Communications and Postage* - Services provided by businesses to assist in transmitting and receiving messages or information. Included in this category are such costs as postage, telephone usage and installation, fax transmission, post office box rental, radio equipment accessories, and express delivery charges.
- 7330 *Rents and Leases* - Expenditures for leasing or renting land, buildings or equipment for both temporary and long-term use by the City. This category includes vehicle rental for other than travel on official business and capital and operating lease agreement payments.
- 7340 *Professional Services* - Contracted services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of management consultants, architects, engineers, lawyers, auditors and physicians. Fees for banking services (e.g., safekeeping and trustee services, fiscal agency, account maintenance, etc.) are also included. Education and training services provided onsite (City facilities) by formal institutions (including State of Ohio) for groups of City personnel are recorded here.
- 7350 *Maintenance of Equipment and Facilities* - Expenditures for repair and maintenance services provided by outside persons or firms. Includes the cost of service, maintenance, overhaul, part replacement or rework of any City equipment (including computer equipment) or facility. Annual maintenance contracts and agreements are charged here.
- 7360 *Insurance and Bonding* - Expenditures for all types of insurance including, property, automobile, general liability and employee fidelity are charged here. Insurance related to employee benefits (e.g., health and life insurance) are not recorded here.

# CITY OF KENT, OHIO

## Definition of Expenditure Categories Operation and Maintenance Accounts Only

- 7370 *Printing, Photocopying and Advertising* - Costs of printing, reproduction, microfilming, photographing, blueprinting, and binding are recorded in this category. Custom form design and printing charges are also included here. Publication of announcements, official notices and legal ads in professional publications, newspapers and periodicals or broadcast over radio and television are charged to this account.
- 7380 *Criminal Apprehension* - Expenditures related to so-called "sting operations" conducted by the City's Police Department. The purpose of these operations is to apprehend and prosecute persons involved in illegal activities.
- 7390 *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional membership dues, software license agreements, internet service, and solid waste removal.
- 7410 *Office Supplies* - Expenditures for the purchase of office supplies including, but not limited to, pencils, pens, erasers, paper clips, staples, ribbons, tape, notepads, rubber bands, calendars, and copy paper from vendors with the best pricing.
- 7420 *Operating Materials* - Purchases of materials used in the fulfillment of departmental operations are recorded in this account. Examples of such items include cleaning supplies, chemicals, drugs and medicines, lab supplies, road salt and cinders, food, motor oil, tires, lubricants, gravel, lumber, sand and hardware. Subscriptions to newspapers and periodicals are also included in this classification.
- 7430 *Salt* – Purchases of salt for snow and ice remediation for the Central Maintenance Department
- 7440 *Small Tools and Minor Equipment* - Purchases of tools and equipment costing less than \$2,500 are recorded in this account. Items may include hammers, saws, wrenches, garden tools, small power tools, rakes, shovels and computers. Tool and equipment items costing more than \$2,500 are charged to line 7630, capital equipment.
- 7450 *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.
- 7460 *Prisoner Sustenance* - Costs related to the physical needs of prisoners housed in the City jail. Items purchased from this account may include meals, toiletries and medicines.
- 7480 *Fees Remitted to the State* - Fees mandated by the Ohio Revised Code and collected by the City which must periodically be remitted to the State.
- 7560 *Social Service* – Expenditures for nonprofit entities that provide needed social services for low-income persons, including homeless services, employment training services, information and referral services, legal aid services, case management services, minor home repair and exterior yard clean-up services and other related supportive service programs.

# CITY OF KENT, OHIO

## ELECTED AND APPOINTED OFFICIALS

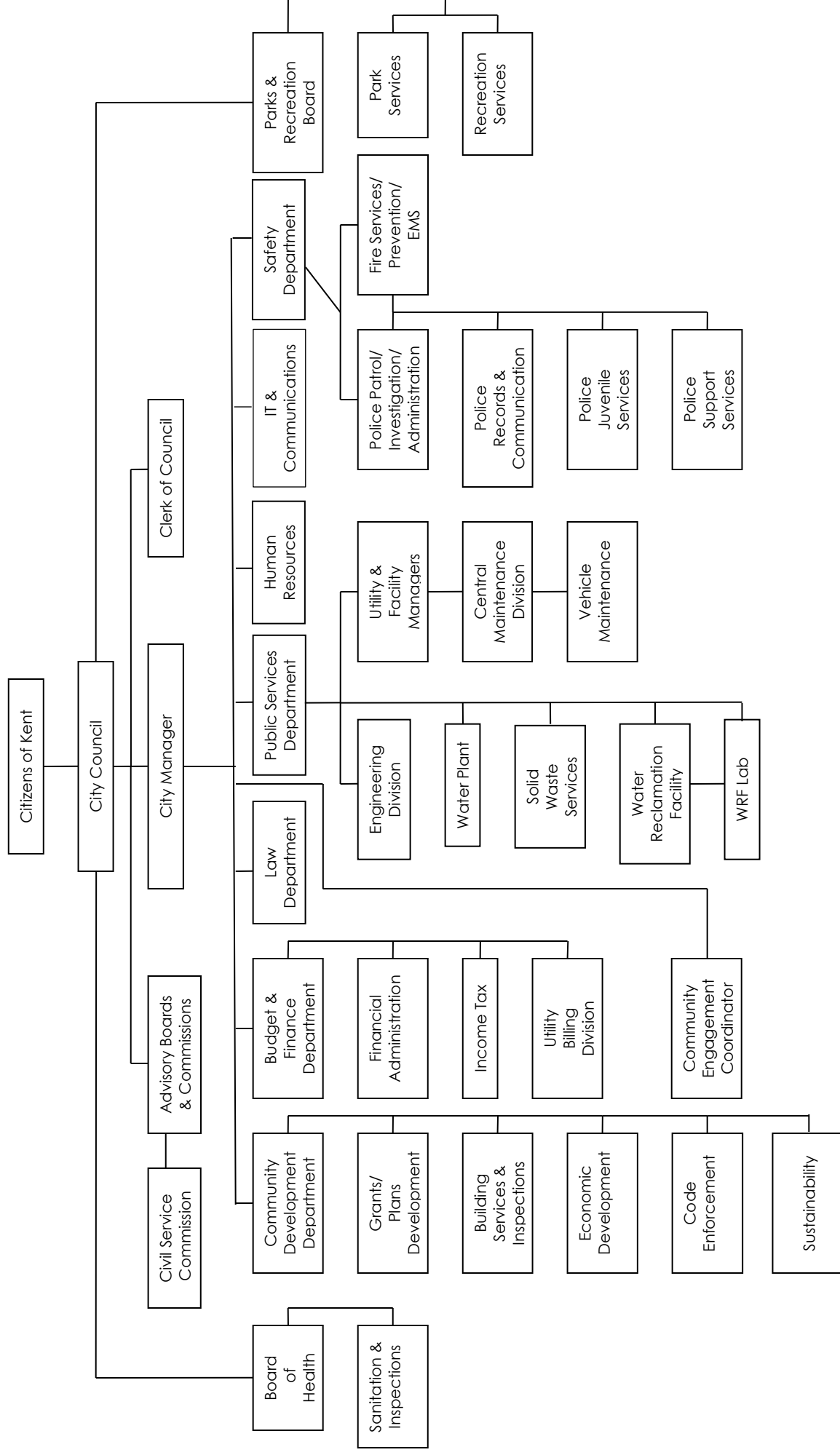
### ELECTED OFFICIALS

Jerry T. Fiala	Mayor/Council President
Melissa Celko	Councilmember – Ward 1
Jack E. Amrhein	Councilmember – Ward 2
Robin G. Turner	Councilmember – Ward 3
Chris Hook	Councilmember – Ward 4
Heidi L. Shaffer Bish	Councilmember – Ward 5
Jeff Clapper	Councilmember – Ward 6
Michael A. DeLeone	Councilmember at Large
Roger B. Sidoti	Councilmember at Large
Gwen Rosenberg	Councilmember at Large

### APPOINTED OFFICIALS

David A. Ruller	City Manager
Hope Jones	Law Director
Rhonda C. Hall, CPA	Director of Budget and Finance
Melanie A. Baker	Service Director
Joan Seidel	Health Commissioner
Bridget O. Susel	Community Development Director
Angela Manley	Parks and Recreation Director
Nicholas Shearer	Police Chief
James C. Samels	Fire Chief

# City of Kent, Ohio Organizational Chart



**CITY OF KENT, OHIO**

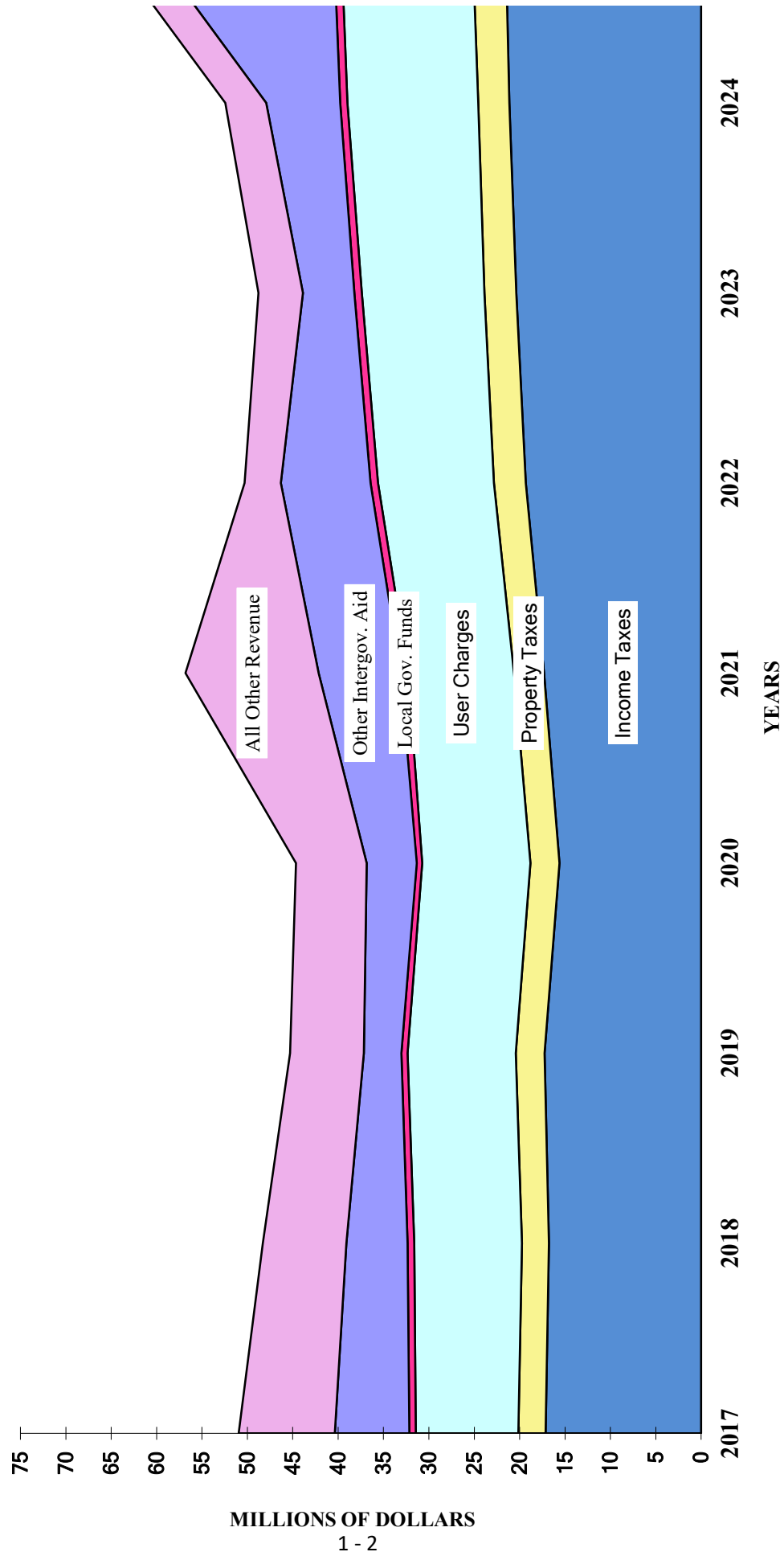
**2025 RECOMMENDED BUDGET**

**OVERVIEW**

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**REVENUE CATEGORY COMPARISON**

CATEGORY	2022 ACTUAL	2023 ACTUAL	2024 REVISED BUDGET	2025 RECOMMEND BUDGET
<b>TAXES</b>				
Income Tax	\$ 18,726,598	\$ 19,721,555	\$ 20,200,000	\$ 20,950,000
Brimfield-Kent JEDD	162,331	194,516	185,000	200,000
Kent-Franklin JEDD	436,417	467,989	740,000	465,000
Property Taxes	3,508,284	3,488,211	3,435,924	3,700,000
PILOTs from the TIF	437,753	431,488	365,107	365,000
Motor Vehicle License Tax	269,069	274,154	274,000	274,000
Lodging Tax	184,641	202,494	180,000	185,000
Cable TV Franchise Tax	176,013	163,286	150,000	160,000
Subtotal Taxes	23,901,106	24,943,693	25,530,031	26,299,000
<b>USER CHARGES</b>				
Sewer	4,375,594	4,789,656	5,029,000	5,104,000
Water	4,056,338	4,592,308	4,959,000	5,033,000
Solid Waste	375,872	377,186	365,000	375,000
Storm Water Drainage	994,661	1,018,630	1,070,000	990,000
Intergovernmental (Franklin/Sugar Bush EMS)	977,921	751,132	1,020,000	1,020,000
Recreation	683,718	683,877	670,000	675,000
Other (Primarily EMS and Parking Meters)	1,313,366	1,293,606	1,300,000	1,300,000
Subtotal User Charges	12,777,470	13,506,395	14,413,000	14,497,000
<b>FEDERAL, STATE AND LOCAL AID - (Restricted to Specific Programs/Projects)</b>				
Community Development Block Grant(s)	140,752	505,995	278,983	283,425
CARES/COVID Grant and ARPA	3,755,141	-	-	-
Fire/Police Dept. Grants FEMA etc.	594,539	217,958	-	-
Misc. grants and subsidies (non-health grants)	3,071	138,245	-	-
State Health Subsidy/Medicaid and other health grants	143,518	135,827	150,000	160,000
NOPEC Energy Conservation Grant	-	260,104	-	40,000
Summit Street Traffic Signal (ODOT & KSU and OPWC)	16,747	-	-	-
Annual Sidewalk/Street Program (AMATS/ODOT)	-	94,622	-	-
East Main Street Area Improvements	593,613	750,560	1,660,375	19,910,000
Digesters - Wastewater Plant	-	-	2,200,000	-
CHIP grant	144,682	-	-	-
Sunrise Bridge Rehabilitation	-	-	612,297	344,500
Primary Clarifiers Rehabilitation	85,635	1,290,555	570,000	-
Main/South Water Street Resurfacing	580,679	31,954	-	-
Miller/Harvey/Steel Storm Improvement	138,489	-	-	-
North Water Street Improvements	11,470	139,544	-	-
Hike & Bike/Clean Ohio Trails or other parks grants	-	-	200,000	-
Inter Fund Transfer - Fire Vehicle Replacement	350,000	350,000	450,000	450,000
Majors/Stinaff/Cuyahoga Waterline	-	344,949	-	-
SR 59	226,440	-	715,333	-
N. Mantua Street Improvements	-	-	334,300	-
Tank Painting	-	86,872	-	542,800
Brownfield	-	136,010	-	-
OEPA Loan and Grants - SW Sanitary Pump Station	2,039,120	100,012	-	-
Subtotal (Restricted) Federal, State and Local Aid	8,823,896	4,583,207	7,171,288	21,730,725
<b>ALL OTHER FEDERAL, STATE AND LOCAL AID</b>				
Local Government Fund (State)	815,887	835,440	802,000	810,000
Shared Taxes and Fees	1,417,409	1,523,266	1,500,000	1,500,000
Subtotal Federal, State and Local Aid	2,233,296	2,358,706	2,302,000	2,310,000
<b>INTEREST EARNINGS</b>	773,265	1,441,592	1,350,000	1,200,000
<b>FINES AND FORFEITURES</b>	342,845	258,260	290,000	290,000
<b>PERMITS, LICENSES, INSPECTIONS</b>	559,546	598,533	500,000	560,000
<b>ALL OTHER REVENUE</b>				
Rents (City property & cell phone towers)	52,126	51,111	52,000	50,000
Tap-in Fees	19,513	27,238	25,000	25,000
Special Assessments	127,615	192,579	89,000	100,000
Miscellaneous	682,284	825,782	700,000	850,000
Subtotal All Other Revenue	881,538	1,096,710	866,000	1,025,000
<b>TOTAL ALL REVENUE</b>	\$ 50,292,962	\$ 48,787,096	\$ 52,422,319	\$ 67,911,725

# **2025 BUDGET - REVENUE CATEGORY COMPARISON**

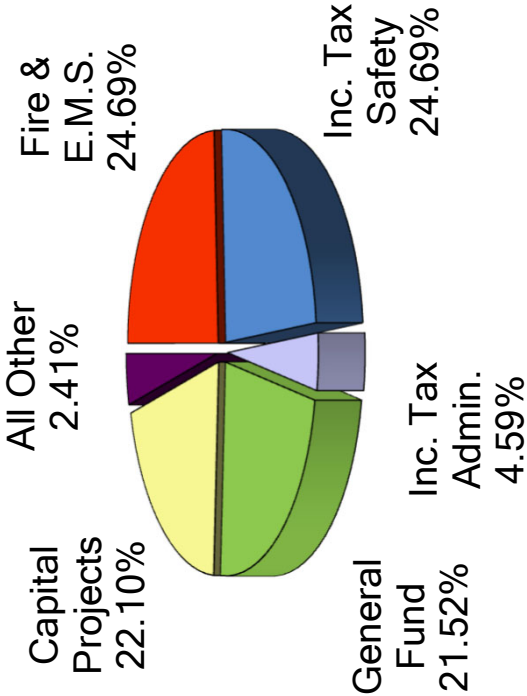


**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**USE OF MUNICIPAL INCOME TAX DOLLARS**

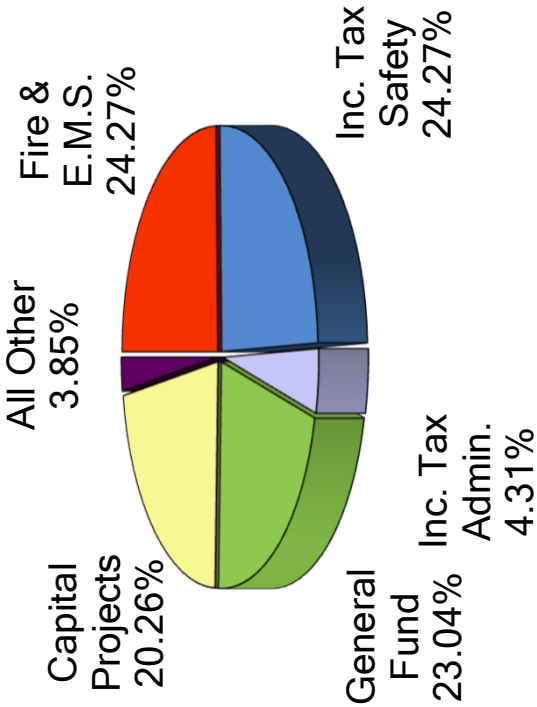
<b>USE</b>	<b>2022 ACTUAL</b>	<b>2023 ACTUAL</b>	<b>2024 APPROVED BUDGET</b>	<b>2025 RECOMMEND BUDGET</b>
Street Construction				
Maintenance & Repair Fund	\$ 500,000	\$ 400,000	\$ 400,000	\$ 700,000
Capital Projects	2,977,460	3,657,224	3,902,770	3,813,280
New Police Station	1,792,730	2,144,312	2,180,485	2,283,640
Fire & Emergency				
Medical Service Fund	3,585,560	3,984,364	4,360,970	4,567,280
Income Tax Safety Fund	3,585,460	3,984,364	4,360,970	4,567,280
General Fund	3,600,000	3,600,000	3,800,000	4,336,500
Income Tax Administration	590,918	635,419	810,125	812,240
Health Insurance Fund	-	-	-	-
Managed Reserve	25,540	25,540	25,540	25,540
<b>Totals</b>	<b>\$ 16,657,668</b>	<b>\$ 18,431,223</b>	<b>\$ 19,840,860</b>	<b>\$ 21,105,760</b>
Less Police Facility (P.F. not reflected in graph)	1,792,730	2,144,312	2,180,485	2,283,640
<b>Total (less Police Facility)</b>	<b>\$ 14,864,938</b>	<b>\$ 16,286,911</b>	<b>\$ 17,660,375</b>	<b>\$ 18,822,120</b>

USE OF MUNICIPAL INCOME TAX DOLLARS

2024 APPROVED



2025 RECOMMENDED

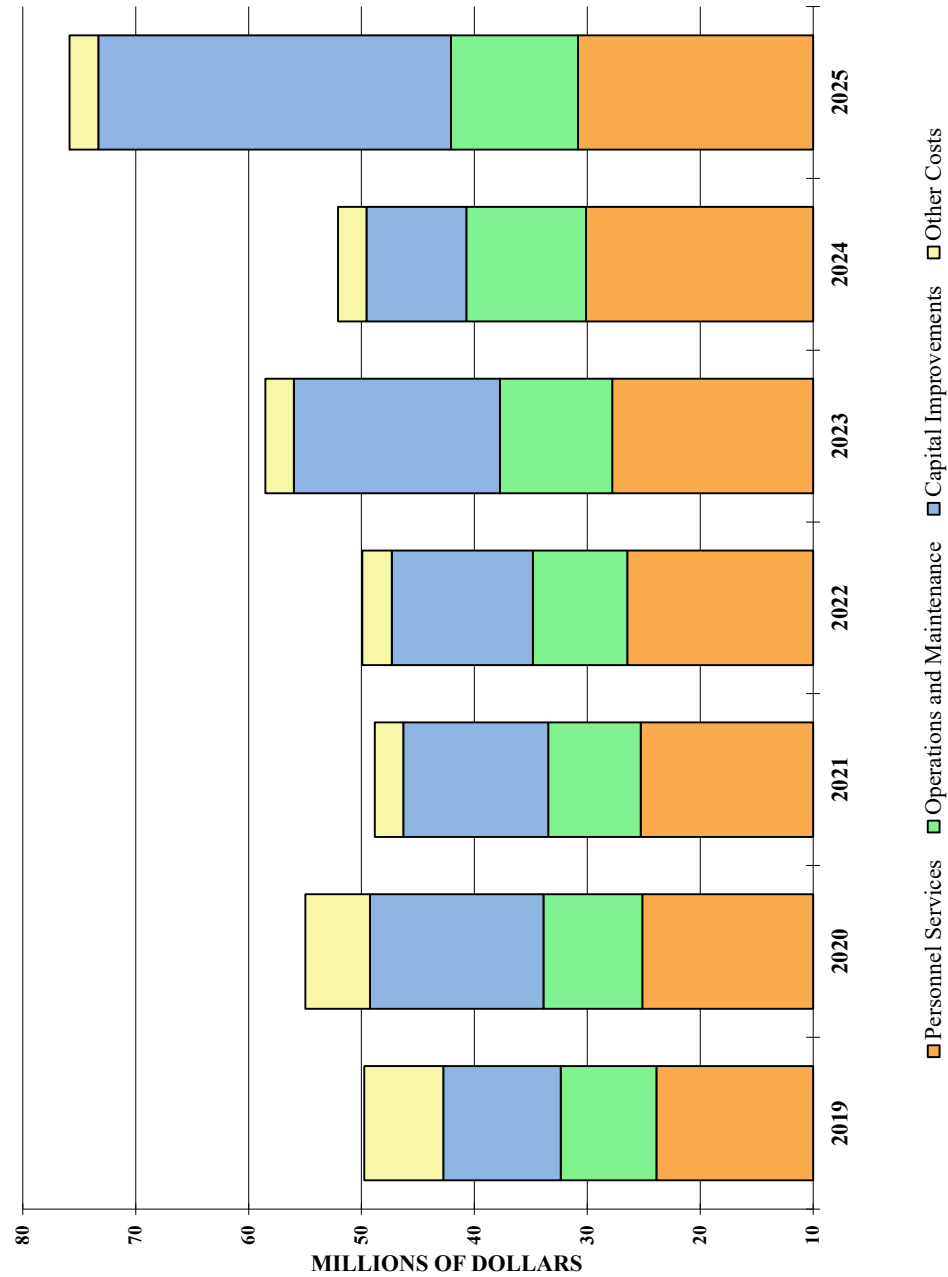


\*Excludes 0.25% Special Income Tax - Dedicated to New Police Facility

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**SUMMARY & COMPARISON OF MAJOR BUDGET TYPES**

<b>FUND</b>	<b>PERSONNEL SERVICES</b>		<b>OPERATIONS &amp; MAINT.</b>		<b>CAPITAL</b>	<b>RESERVE &amp; DEBT</b>	<b>CONTGY</b>	<b>TOTALS</b>
General Fund	\$ 3,982,145		\$ 2,963,718		\$ 20,000	\$ -	\$ 100,000	\$ 7,065,863
West Side Fire	213,185		38,800		-	-	-	251,985
SCM&R	1,447,610		1,203,264		-	-	25,000	2,675,874
State Highway	-		100,000		-	-	-	100,000
Parks and Recreation	1,557,570		620,545		120,100	-	-	2,298,215
Food Service	108,085		24,365		-	-	-	132,450
Health Department	637,025		421,410					1,058,435
Income Tax	159,840		652,400		-	25,540	-	837,780
Revolving Housing	159,305		21,295		-	-	-	180,600
State & Local Forfeits	-		-		-	-	-	-
Drug Law Enforcement	-		15,000		-	-	-	15,000
Enforcement and Education	-		11,000		-	-	-	11,000
Income Tax Safety	9,298,700		849,123		-	-	-	10,147,823
Law Enforcement Trust	-		-		-	-	-	-
CDBG Grants	1,155		162,275		170,000	-	-	333,430
Fire and EMS	6,402,980		942,609		767,600	-	-	8,113,189
Swimming Pool Inspections	8,410		500		-	-	-	8,910
CHIP Grant	-		75,000		-	-	-	75,000
ARPA Fund	-		-		-	-	-	-
Water	2,658,945		1,416,763		3,137,500	124,204	50,000	7,387,412
Sewer	2,344,240		1,146,154		2,002,300	157,522	50,000	5,700,216
Utility Billing	-		106,140		-	-	-	106,140
Solid Waste	485,185		218,594		70,000	-	-	773,779
Storm Water Drainage	756,675		153,510		1,689,800	13,346	-	2,613,331
Water Guarantee Deposits	-		1,000		-	-	-	1,000
Capital Projects	286,530		-		23,212,400	529,675	25,000	24,053,605
Downtown Dev.-MPITIE	-		-		-	419,685	-	419,685
Police Pension	160,000		-		-	-	-	160,000
Fire Pension	160,000		-		-	-	-	160,000
EDA RLF	-		50,000		-	-	-	50,000
Police Facility Fund	-		66,000		30,000	1,030,260	-	1,126,260
TOTALS 2025	\$ 30,827,585	2.4%	\$ 11,259,465	6.3%	\$ 31,219,700	\$ 2,300,232	\$ 250,000	\$ 75,856,982
TOTALS 2024	\$ 30,115,091	8.4%	\$ 10,594,000	6.6%	\$ 8,855,200	\$ 2,279,155	\$ 250,000	\$ 52,093,446
TOTALS 2023	\$ 27,786,691	5.0%	\$ 9,940,613	19.1%	\$ 18,274,600	\$ 2,277,176	\$ 250,000	\$ 58,529,080
TOTALS 2022	\$ 26,469,173	4.8%	\$ 8,343,168	1.7%	\$ 12,507,270	\$ 2,364,190	\$ 250,000	\$ 49,933,801
TOTALS 2021	\$ 25,268,046	0.6%	\$ 8,201,544	-6.4%	\$ 12,840,070	\$ 2,263,464	\$ 250,000	\$ 48,823,124
TOTALS 2020	\$ 25,113,244	5.2%	\$ 8,759,693	3.3%	\$ 15,387,565	\$ 5,472,276	\$ 250,000	\$ 54,982,778
TOTALS 2019	\$ 23,864,784	5.2%	\$ 8,477,557	0.3%	\$ 10,403,900	\$ 6,750,163	\$ 250,000	\$ 49,746,404
TOTALS 2018	\$ 22,694,704	1.0%	\$ 8,453,193	-3.3%	\$ 13,070,619	\$ 7,584,525	\$ 250,000	\$ 52,053,041
TOTALS 2017	\$ 22,469,474	6.8%	\$ 8,740,792	3.0%	\$ 9,925,153	\$ 4,540,120	\$ 250,000	\$ 45,925,539
TOTALS 2016	\$ 21,030,974	3.2%	\$ 8,487,265	4.7%	\$ 19,801,100	\$ 4,891,290	\$ 250,000	\$ 54,460,629
TOTALS 2015	\$ 20,371,316	3.7%	\$ 7,917,267	3.0%	\$ 24,999,600	\$ 6,105,037	\$ 250,000	\$ 59,643,220
TOTALS 2014	\$ 19,649,725	2.5%	\$ 7,685,933	0.6%	\$ 4,427,000	\$ 6,072,196	\$ 250,000	\$ 38,084,854

2025 - COMPARISON OF MAJOR BUDGET TYPES

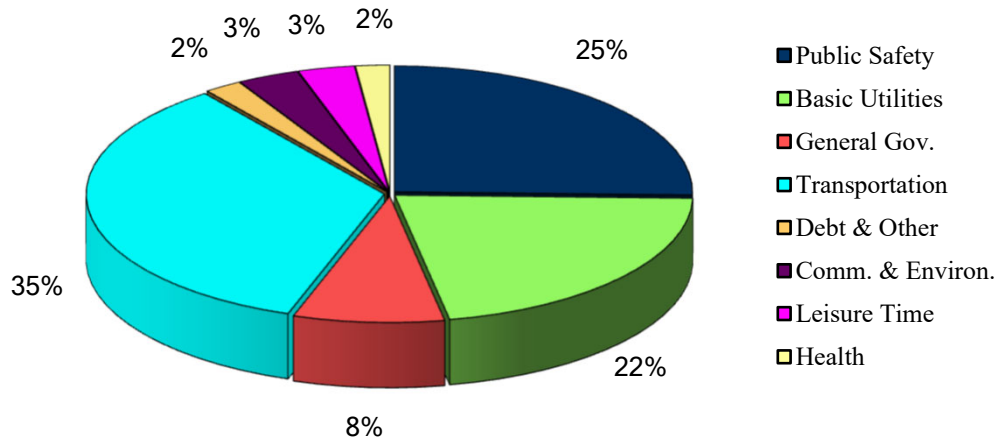


**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**PROGRAM AREA COMPARISON - ALL FUNDS**

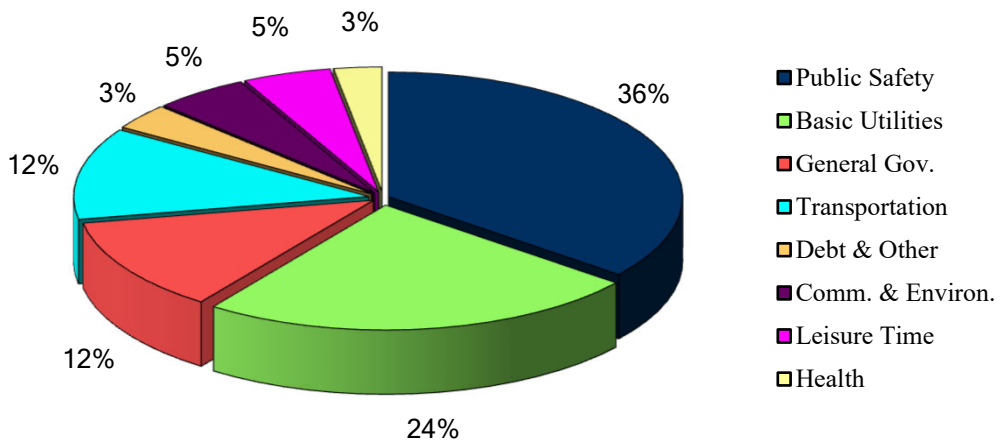
<b><u>PROGRAM AREA</u></b>	<b><u>2021 APPROVED</u></b>	<b><u>2022 APPROVED</u></b>	<b><u>2023 APPROVED</u></b>	<b><u>2024 APPROVED</u></b>	<b><u>2025 RECOMMEND</u></b>
Basic Utilities	\$ 14,710,625	\$ 11,144,755	\$ 13,810,062	\$ 12,388,463	\$ 16,185,806
Public Safety	15,331,014	15,272,740	16,830,033	18,289,825	18,973,997
Police Facility	901,095	1,506,609	1,516,000	877,250	1,126,260
Transportation	5,286,888	7,739,289	7,462,023	6,106,565	25,757,874
General Government	4,422,145	4,763,812	5,105,410	6,228,848	6,112,342
Debt Service	1,444,369	1,556,581	1,462,176	1,467,905	1,269,972
Community and Environment	2,350,604	4,281,183	8,566,541	2,646,210	2,501,121
Leisure Time Activities	3,182,742	2,287,422	2,327,540	2,489,550	2,298,215
Health Services	942,642	1,100,410	1,198,295	1,347,830	1,380,395
Contingency - Operating	250,000	250,000	250,000	250,000	250,000
Non-Departmental	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Totals</b>	<b>\$ 48,823,124</b>	<b>\$ 49,903,801</b>	<b>\$ 58,529,080</b>	<b>\$ 52,093,446</b>	<b>\$ 75,856,982</b>
Less Police Facility (P.F. not reflected in graph)	<u>901,095</u>	<u>1,506,609</u>	<u>1,516,000</u>	<u>877,250</u>	<u>1,126,260</u>
<b>Total (less Police Facility)</b>	<b><u>\$ 47,922,029</u></b>	<b><u>\$ 48,397,192</u></b>	<b><u>\$ 57,013,080</u></b>	<b><u>\$ 51,216,196</u></b>	<b><u>\$ 74,730,722</u></b>

# PROGRAM AREA COMPARISON

## 2025 RECOMMENDED



## 2024 APPROVED







# General Government

<u>FUNDING BY PROGRAM AREA</u>	<u>2025 RECOMMEND</u>
<b>GENERAL GOVERNMENT</b>	
General Government	
City Council	\$ 314,120
Mayor	17,125
Community Support	122,000
City Manager	454,382
Community Engagement	147,175
Human Resources	161,612
Law	498,583
Financial Administration	712,605
Income Tax Administration	812,240
Service Administration	623,219
Engineering	468,006
Miscellaneous and Sundry	470,250
Information Technology	934,095
<b>SUBTOTAL</b>	<b>5,735,412</b>
Capital Projects	
Service Admin. Support	10,000
Engineering Admin. Support	286,530
New City Hall Facility	456,520
Information Technology	80,400
<b>SUBTOTAL</b>	<b>833,450</b>
<b>Subtotal General Government</b>	<b>6,568,862</b>
Basic Utility Services	
Human Resources Support	44,940
Financial Admin. Support	482,100
Service Admin. Support	376,564
Engineering Admin. Support	730,070
IT Support	309,328
<b>Subtotal Basic Utility Services</b>	<b>1,943,002</b>
<b>TOTAL</b>	<b>\$ 8,511,864</b>

General Fund  
General Government  
City Council

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 207,096	\$ 235,150	\$ 232,425
Operation and Maintenance	48,217	73,100	81,695
Capital Outlay	-	-	-
Total	<u>\$ 255,313</u>	<u>\$ 308,250</u>	<u>\$ 314,120</u>
Funding by Source General	<u>\$ 255,313</u>	<u>\$ 308,250</u>	<u>\$ 314,120</u>
Total	<u>\$ 255,313</u>	<u>\$ 308,250</u>	<u>\$ 314,120</u>
Total Positions	10	10	10

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, appointed by and reporting to City Council, is included in this cost center and is the full-time professional responsible for maintaining the City's official record of all Council activities along with numerous other related duties.

The Civil Service Commission prescribes, amends and enforces rules for the classification of positions in the civil service of the City government. 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 2025 recommended operation and maintenance budget reflects an increase of operations and maintenance of \$8,595 or 11.76% compared to the 2024 budget. This increase is mainly due to an increase in our insurance costs for the new city hall.

General Fund  
General Government  
City Council

Account Number(s)

001.08.570.701.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 162,009	\$ 183,151	\$ 180,000
7004 Retirement (PERS)	22,155	25,642	25,200
7005 Medicare	2,332	2,657	2,625
7006 Health Insurance	18,600	19,500	21,000
7009 Unemployment & Workers' Comp	2,000	4,200	3,600
Total Personnel Services	207,096	235,150	232,425
7210 Travel & Training	948	5,400	5,400
7320 Communications/Postage	2,021	2,300	2,500
7340 Professional Services	30,153	28,000	28,000
7350 Maintenance of Equipment & Facility	-	850	850
7360 Insurance & Bonding	412	500	8,895
7370 Printing, Photocopy, Advertising	3,882	7,000	7,000
7390 Misc. Contractual Service	4,900	23,600	23,600
7410 Office Supplies	1,292	1,650	1,650
7420 Operating Materials	4,609	3,500	3,500
7440 Small Tools/Minor Equipment	-	300	300
Total Operation & Maintenance	48,217	73,100	81,695
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 255,313	\$ 308,250	\$ 314,120

General Fund  
General Government  
Mayor

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 13,277	\$ 13,490	\$ 13,725
Operation and Maintenance	1,179	3,400	3,400
Capital Outlay	-	-	-
Total	<u>\$ 14,456</u>	<u>\$ 16,890</u>	<u>\$ 17,125</u>
Funding by Source General	<u>\$ 14,456</u>	<u>\$ 16,890</u>	<u>\$ 17,125</u>
Total	<u>\$ 14,456</u>	<u>\$ 16,890</u>	<u>\$ 17,125</u>
Total Positions	1	1	1

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 Council meetings, Council committee meetings, public hearings, Council work sessions, and special meetings of Kent's governing board.

Program Comments:

The 2025 recommended operation and maintenance budget reflects an increase of \$0, compared to the 2024 budget.

General Fund  
General Government  
Mayor

Account Number(s)

001.08.570.702.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 11,500	\$ 11,500	\$ 11,705
7004 Retirement (PERS)	1,610	1,610	1,640
7005 Medicare	167	170	170
7009 Unemployment & Workers' Comp	-	210	210
Total Personnel Services	13,277	13,490	13,725
7210 Travel & Training	38	1,000	1,000
7320 Communications/Postage	224	1,000	1,000
7340 Professional Services	-	100	100
7370 Printing, Photocopy, Advertising	-	200	200
7390 Misc. Contractual Service	200	500	500
7410 Office Supplies	197	100	100
7420 Operating Materials	520	500	500
Total Operation & Maintenance	1,179	3,400	3,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 14,456	\$ 16,890	\$ 17,125

General Fund  
General Government  
Community Support

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	67,524	106,000	122,000
Capital Outlay	-	-	-
Total	<u>\$ 67,524</u>	<u>\$ 106,000</u>	<u>\$ 122,000</u>
Funding by Source General	<u>\$ 67,524</u>	<u>\$ 106,000</u>	<u>\$ 122,000</u>
Total	<u>\$ 67,524</u>	<u>\$ 106,000</u>	<u>\$ 122,000</u>
Total Positions	0	0	0

Program Description:

This cost center has been created to account for City Council's support of activities, events and programs for the general benefit of the community including the Kent Central Gateway Parking Deck. This cost center includes, but is not limited to: funds for a downtown festival, maintenance of the City's website, gas, the required sharing of bed tax paid to Destination Kent, and funds for unexpected requests that come before Council.

Program Comments:

The 2025 recommended operation and maintenance budget reflects a \$16,000 or 15.1 percent increase, compared to the 2024 budget.

General Fund  
General Government  
Community Support

Account Number(s)

001.08.570.703.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7330 Rents & Leases	\$ -	\$ 30,000	\$ 30,000
7390 Misc. Contractual Service	16,900	31,000	35,000
7780 Bed Tax Shared	50,624	45,000	57,000
Total Operation & Maintenance	67,524	106,000	122,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 67,524	\$ 106,000	\$ 122,000

General Fund  
General Government  
City Manager

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 349,296	\$ 407,400	\$ 398,785
Operation and Maintenance	47,902	53,800	55,597
Capital Outlay	-	-	-
Total	<u>\$ 397,198</u>	<u>\$ 461,200</u>	<u>\$ 454,382</u>
Funding by Source General	<u>\$ 397,198</u>	<u>\$ 461,200</u>	<u>\$ 454,382</u>
Total	<u>\$ 397,198</u>	<u>\$ 461,200</u>	<u>\$ 454,382</u>
Total Positions	2	2	2

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 2025 recommended operation and maintenance budget has a slight increase, compared to the 2024 budget.

General Fund  
General Government  
City Manager

Account Number(s)

001.09.570.704.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 263,963	\$ 310,170	\$ 300,000
7004 Retirement (PERS)	36,750	43,220	42,100
7005 Medicare	3,783	4,510	4,360
7006 Health Insurance	37,200	39,000	42,000
7008 Overtime	-	300	300
7009 Unemployment & Workers' Comp	4,000	6,600	6,025
7250 Auto Allowance	3,600	3,600	4,000
Total Personnel Services	349,296	407,400	398,785
7210 Travel & Training	925	500	500
7320 Communications/Postage	2,704	2,500	2,500
7340 Professional Services	2,739	4,000	4,000
7350 Maintenance of Equipment & Facility	-	1,500	1,500
7360 Insurance & Bonding	438	300	2,097
7370 Printing, Photocopy, Advertising	164	1,400	1,400
7390 Misc. Contractual Service	40,336	42,500	42,500
7410 Office Supplies	458	500	500
7420 Operating Materials	138	200	200
7440 Small Tools/Minor Equipment	-	400	400
Total Operation & Maintenance	47,902	53,800	55,597
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 397,198	\$ 461,200	\$ 454,382

General Fund  
General Government  
Community Engagement

001.09.570.729

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 19,876	\$ 106,590	\$ 114,375
Operation and Maintenance	3,175	5,100	32,800
Capital Outlay	-	-	-
Total	<u>\$ 23,051</u>	<u>\$ 111,690</u>	<u>\$ 147,175</u>
Funding by Source General	<u>\$ 23,051</u>	<u>\$ 111,690</u>	<u>\$ 147,175</u>
Total	<u>\$ 23,051</u>	<u>\$ 111,690</u>	<u>\$ 147,175</u>
Total Positions	0.5	1	1

Program Description:

The Community Engagement Division was created to fund a part-time Community Engagement Coordinator, which is now a full-time position. This position works closely with City Departments, local businesses, Kent State University, residents, and community organizations to advance equitable outcomes and foster an environment of inclusion. The Coordinator promotes community engagement; enhances access to City services, employment, and contracts; assists residents with City service concerns; and coordinates efforts to ensure that Kent is a welcoming and culturally vibrant community. This position assists in developing goals and expectations to advance equitable outcomes and opportunities in the workplace and the community.

Program Comments:

The travel and training has increased for this year due to anticipated diversity training and potential lodging, and also has increased attendance to awards events for city recipients. For Professional services, the increase covers the Annual Snow Day event. Increases to Misc. contractual services are due to ITGA contribution, as hosts. The requested increase for operating materials will go to support neighborhood development, partnered event with KSU and help KACC support local business.

General Fund  
General Government  
Community Engagement

Account Number(s)

001.09.570.729.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 17,216	\$ 74,150	\$ 79,500
7004 Retirement (PERS)	2,410	10,381	11,125
7005 Medicare	250	1,075	1,150
7006 Health Insurance	-	19,500	21,000
7009 Unemployment & Workers' Comp	-	1,484	1,600
Total Personnel Services	19,876	106,590	114,375
7210 Travel & Training	978	1,000	2,500
7320 Communications/Postage	241	1,000	1,000
7340 Professional Services	-	100	11,000
7370 Printing, Photocopy, Advertising	23	200	200
7390 Misc. Contractual Service	352	700	10,500
7410 Office Supplies	-	100	100
7420 Operating Materials	1,581	500	6,000
7440 Small Tools/Minor Equipment	-	1,500	1,500
Total Operation & Maintenance	3,175	5,100	32,800
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 23,051	\$ 111,690	\$ 147,175

# General/Water/Sewer/Solid Waste/Storm Water Funds

## General Government

### Human Resources

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 146,411	\$ 160,160	\$ 179,620
Operation and Maintenance	9,722	25,415	26,932
Capital Outlay	-	-	-
Total	<u>\$ 156,133</u>	<u>\$ 185,575</u>	<u>\$ 206,552</u>
Funding by Source			
General	\$ 119,856	\$ 145,531	\$ 161,612
Water	14,511	16,013	17,960
Sewer	13,060	14,403	16,180
Solid Waste	4,353	4,814	5,400
Storm	4,353	4,814	5,400
Total	<u>\$ 156,133</u>	<u>\$ 185,575</u>	<u>\$ 206,552</u>
Total Positions	<u>1</u>	<u>1</u>	<u>1</u>

#### Program Description:

HR 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. HR also coordinates employment related disputes and disciplinary actions as well as representing the City administration involving matters directly associated with collective bargaining agreements and other union matters.

#### Program Comments:

The 2025 recommended operation and maintenance budget has a slight increase as compared to the 2024 budget.

# General/Water/Sewer/Solid Waste/Storm Water Funds

## General Government

### Human Resources

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 110,103	\$ 119,197	\$ 135,000
7004 Retirement (PERS)	14,830	16,693	18,920
7005 Medicare	1,578	1,730	1,970
7006 Health Insurance	18,600	19,500	21,000
7009 Unemployment & Workers' Comp	1,300	3,040	2,730
Total Personnel Services	146,411	160,160	179,620
7210 Travel & Training	417	700	700
7320 Communications/Postage	45	300	300
7340 Professional Services	7,097	16,700	16,700
7350 Maint of Equip & Facility	-	1,800	1,800
7360 Insurance & Bonding	206	250	1,767
7370 Printing, Photocopy, Advertising	32	1,000	1,000
7390 Misc. Contractual Service	1,925	2,255	2,255
7410 Office Supplies	-	200	200
7420 Operating Materials	-	210	210
7440 Small Tools/Minor Equipment	-	2,000	2,000
Total Operation & Maintenance	9,722	25,415	26,932
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 156,133	\$ 185,575	\$ 206,552

# General/Water/Sewer/Solid Waste/Storm Water Funds

## General Government

### Human Resources

Account Number(s)		001.09.570.705.	201.07.550.723.	202.07.550.723.
		Fund 001 75% General	Fund 201 10% Water	Fund 202 9% Sewer
Line Description				
7001	Employee - Regular Salaries	\$ 101,250	\$ 13,500	\$ 12,150
7004	Retirement (PERS)	14,180	1,890	1,710
7005	Medicare	1,470	200	180
7006	Health Insurance	15,750	2,100	1,890
7009	Unemployment & Workers' Comp	2,030	270	250
Total Personnel Services		134,680	17,960	16,180
7210	Travel & Training	700	-	-
7320	Communications/Postage	300	-	-
7340	Professional Services	16,700	-	-
7350	Maint of Equip & Facility	1,800	-	-
7360	Insurance & Bonding	1,767	-	-
7370	Printing, Photocopy, Advertising	1,000	-	-
7390	Misc. Contractual Service	2,255	-	-
7410	Office Supplies	200	-	-
7420	Operating Materials	210	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance		26,932	-	-
7630	Equipment Items > \$2,500	-	-	-
Total Capital Outlay		-	-	-
Total		\$ 161,612	\$ 17,960	\$ 16,180

205.07.550.723.

208.07.550.723.

Fund 205 3% Solid Waste		Fund 208 3% Storm Water		2025 Total
\$	4,050	\$	4,050	\$ 135,000
	570		570	18,920
	60		60	1,970
	630		630	21,000
	90		90	2,730
	5,400		5,400	179,620
	-		-	700
	-		-	300
	-		-	16,700
	-		-	1,800
	-		-	1,767
	-		-	1,000
	-		-	2,255
	-		-	200
	-		-	210
	-		-	2,000
	-		-	26,932
	-		-	-
	-		-	-
\$	5,400	\$	5,400	\$ 206,552

General Fund  
General Government  
Law Department

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 321,408	\$ 373,130	\$ 376,840
Operation and Maintenance	104,087	118,260	121,743
Capital Outlay	-	-	-
Total	<u>\$ 425,495</u>	<u>\$ 491,390</u>	<u>\$ 498,583</u>
Funding by Source General	<u>\$ 425,495</u>	<u>\$ 491,390</u>	<u>\$ 498,583</u>
Total	<u>\$ 425,495</u>	<u>\$ 491,390</u>	<u>\$ 498,583</u>
Total Positions	4	4	4

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 2025 recommended operation and maintenance budget has increased by 2.95% as compared to the 2024 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.

General Fund  
General Government  
Law Department

Account Number(s)

001.06.570.707.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 243,571	\$ 283,440	\$ 285,000
7004 Retirement (PERS)	34,051	39,680	40,000
7005 Medicare	3,486	4,110	4,140
7006 Health Insurance	37,200	39,000	42,000
7009 Unemployment & Workers' Comp	3,100	6,900	5,700
Total Personnel Services	321,408	373,130	376,840
7210 Travel & Training	509	400	400
7320 Communications/Postage	622	700	700
7340 Professional Services	85,552	100,000	100,000
7350 Maintenance of Equipment & Facility	-	360	360
7360 Insurance & Bonding	413	475	983
7370 Printing, Photocopy, Advertising	-	100	100
7390 Misc. Contractual Service	12,995	11,025	14,000
7410 Office Supplies	358	1,000	1,000
7420 Operating Materials	3,638	4,000	4,000
7440 Small Tools/Minor Equipment	-	200	200
Total Operation & Maintenance	104,087	118,260	121,743
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 425,495	\$ 491,390	\$ 498,583

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds  
General Government  
Finance Administration

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 794,588	\$ 1,044,399	\$ 1,145,280
Operation and Maintenance	241,265	289,830	315,405
Capital Outlay	20,902	-	-
Total	<u>\$ 1,056,755</u>	<u>\$ 1,334,229</u>	<u>\$ 1,460,685</u>
Funding by Source			
General	\$ 505,883	\$ 653,955	\$ 712,605
Income Tax	111,016	146,525	159,840
Water	150,211	184,120	202,900
Sewer	134,342	168,761	187,590
Utility Billing	88,198	98,400	106,140
Solid Waste	33,727	41,429	23,090
Storm	33,378	41,039	68,520
Capital Projects	-	-	-
Total	<u>\$ 1,056,755</u>	<u>\$ 1,334,229</u>	<u>\$ 1,460,685</u>
Total Positions	8	8	9

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 2025 recommended operation and maintenance budget reflects an increase of 8.82%, or \$25,575 as compared to the 2024 budget.

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds

General Government

Finance Administration

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 585,274	\$ 764,795	\$ 857,220
7004 Retirement (PERS)	81,266	107,924	113,500
7005 Medicare	8,438	11,180	12,550
7006 Health Insurance	105,774	136,500	135,630
7008 Overtime	2,766	5,500	5,500
7009 Unemployment & Workers' Comp	7,470	14,900	17,280
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	794,588	1,044,399	1,145,280
7210 Travel & Training	1,068	3,500	3,500
7320 Communications/Postage	46,922	46,600	55,300
7330 Rents & Leases	8,895	11,200	11,200
7340 Professional Services	5,221	20,000	19,500
7350 Maintenance of Equipment & Facility	1,004	5,500	3,600
7360 Insurance & Bonding	4,924	5,330	11,705
7370 Printing, Photocopy, Advertising	809	10,200	5,400
7390 Misc. Contractual Service	166,206	170,000	187,500
7410 Office Supplies	2,533	3,500	3,700
7420 Operating Materials	3,325	5,500	5,500
7440 Small Tools/Minor Equipment	358	3,500	3,500
7520 Liability	-	5,000	5,000
Total Operation & Maintenance	241,265	289,830	315,405
7630 Equipment Items > \$2,500	20,902	-	-
Total Capital Outlay	20,902	-	-
Total	\$ 1,056,755	\$ 1,334,229	\$ 1,460,685

General/Income Tax/Water/Sewer/Solid Waste/Storm Water/Utility Billing Funds  
General Government  
Finance Administration

Account Number(s)		001.07.570.708.	116.07.570.708.	201.07.550.724.
		Fund 001 49%	Fund 116 14%	Fund 201 15%
Line Description		General	Inc.Tax	Water
7001	Employee - Regular Salaries	\$ 420,030	\$ 120,010	\$ 128,580
7004	Retirement (PERS)	55,610	15,890	17,030
7005	Medicare	6,130	1,760	1,880
7006	Health Insurance	66,450	18,990	20,340
7008	Overtime	2,700	770	830
7009	Unemployment & Workers' Comp	8,460	2,420	2,590
7250	Auto Allowance	3,600	-	-
Total Personnel Services		562,980	159,840	171,250
7210	Travel & Training	3,300	-	-
7320	Communications/Postage	6,500	-	900
7330	Rents & Leases	1,500	-	9,300
7340	Professional Services	17,500	-	-
7350	Maintenance of Equipment & Facility	2,100	-	-
7360	Insurance & Bonding	10,325	-	450
7370	Printing, Photocopy, Advertising	2,400	-	-
7390	Misc. Contractual Service	98,500	-	21,000
7410	Office Supplies	2,000	-	-
7420	Operating Materials	3,500	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
7520	Liability	-	-	-
Total Operation & Maintenance		149,625	-	31,650
7620	Buildings	-	-	-
7630	Equipment Items > \$2,500	-	-	-
Total Capital Outlay		-	-	-
Total		\$ 712,605	\$ 159,840	\$ 202,900

202.07.550.724.	205.07.550.724.	208.07.550.724.	204.07.550.708.	
Fund 202 14% Sewer	Fund 205 2% Solid Waste	Fund 208 6% Storm Water	Fund 204 Utility Billing	2025 Total
\$ 120,010	\$ 17,150	\$ 51,440	\$ -	\$ 857,220
15,890	2,270	6,810	-	113,500
1,760	260	760	-	12,550
18,990	2,720	8,140	-	135,630
770	100	330	-	5,500
2,420	350	1,040	-	17,280
-	-	-	-	3,600
159,840	22,850	68,520	-	1,145,280
-	-	-	200	3,500
900	-	-	47,000	55,300
400	-	-	-	11,200
-	-	-	2,000	19,500
-	-	-	1,500	3,600
450	240	-	240	11,705
-	-	-	3,000	5,400
21,000	-	-	47,000	187,500
-	-	-	1,700	3,700
-	-	-	2,000	5,500
-	-	-	1,500	3,500
5,000	-	-	-	5,000
27,750	240	-	106,140	315,405
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 187,590	\$ 23,090	\$ 68,520	\$ 106,140	\$ 1,460,685

Income Tax Fund  
General Government  
Income Tax Administration

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	524,403	663,600	652,400
Capital Outlay	-	-	-
Total	<u>\$ 524,403</u>	<u>\$ 663,600</u>	<u>\$ 652,400</u>
Funding by Source Income Tax	<u>\$ 524,403</u>	<u>\$ 663,600</u>	<u>\$ 652,400</u>
Total	<u>\$ 524,403</u>	<u>\$ 663,600</u>	<u>\$ 652,400</u>
Total Positions	1	1	1

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 tax related telephone and walk-in 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 2025 recommended Operation and Maintenance budget reflects a net decrease of \$11,200, or 1.7% overall as compared to the 2024 budget.

Income Tax Fund  
General Government  
Income Tax Administration

Account Number(s)

116.07.570.709.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7210 Travel & Training	\$ -	\$ 200	\$ 200
7320 Communications/Postage	29	900	900
7340 Professional Services	23	300	200
7390 Misc. Contractual Service	517,493	600,000	600,000
7420 Operating Materials	-	400	300
7440 Small Tools/Minor Equipment		800	800
7720 Reimbursements	6,858	61,000	50,000 *
Total Operation & Maintenance	524,403	663,600	652,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 524,403	\$ 663,600	\$ 652,400

\* Pay the School District for tax incentives offered to companies

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds  
General Government  
Service Administration

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 452,763	\$ 351,469	\$ 308,760
Operation and Maintenance	413,637	636,400	691,023
Capital Outlay	-	60,000	10,000
Total	<u>\$ 866,400</u>	<u>\$ 1,047,869</u>	<u>\$ 1,009,783</u>
Funding by Source			
General	\$ 534,312	\$ 589,709	\$ 623,219
Water	67,425	57,944	45,780
Sewer	67,425	57,944	45,780
Solid Waste	108,148	195,274	186,424
Storm	89,090	101,998	98,580
Capital Project	-	45,000	10,000
Total	<u>\$ 866,400</u>	<u>\$ 1,047,869</u>	<u>\$ 1,009,783</u>
Total Positions	4	2	2

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 2025 recommended Operation and Maintenance budget reflects an increase of \$54,623 or 8.43% as compared to the 2024 budget. This budget continues to allow for the department to maintain our downtown activities such as the flowers and watering, mowing on City property, and special events coordination. The increase is due to increased utility cost for the new administration building.

General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds  
General Government  
Service Administration

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 321,886	\$ 223,034	\$ 220,000
7004 Retirement (PERS)	43,797	31,788	31,390
7005 Medicare	4,579	3,297	3,260
7006 Health Insurance	74,401	78,000	42,000
7008 Overtime	-	4,000	4,000
7009 Unemployment & Workers' Comp	4,500	7,750	4,510
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	452,763	351,469	308,760
7210 Travel & Training	-	2,500	2,500
7310 Utilities	53,691	75,000	125,000
7320 Communications/Postage	1,655	2,000	2,000
7340 Professional Services	22,143	28,000	28,000
7350 Maintenance of Equipment & Facility	3,338	39,000	39,000
7360 Insurance & Bonding	11,945	13,400	18,023
7370 Printing, Photocopy, Advertising	1,126	3,500	3,500
7390 Misc. Contractual Service	302,860	460,000	460,000
7410 Office Supplies	1,708	2,500	2,500
7420 Operating Materials	13,275	8,500	8,500
7440 Small Tools/Minor Equipment	1,896	2,000	2,000
Total Operation & Maintenance	413,637	636,400	691,023
7640 Misc Roadway Lighting Equipment	-	10,000	10,000
7680 Contract: Begin review of 930 Overholt for CD / Service	-	50,000	-
Total Capital Outlay	-	60,000	10,000
Total	\$ 866,400	\$ 1,047,869	\$ 1,009,783

# General/Water/Sewer/Solid Waste/Storm Water/Capital Improvement Funds

General Government

Service Administration

Account Number(s)		001-05-570-710.	201.05.570.710.	202.05.570.710.
		Fund 001 55%	Fund 201 15%	Fund 202 15%
Line Description		General	Water	Sewer
7001	Employee - Regular Salaries	\$ 121,000	\$ 33,000	\$ 33,000
7004	Retirement (PERS)	17,250	4,710	4,710
7005	Medicare	1,790	490	490
7006	Health Insurance	23,100	6,300	6,300
7008	Overtime	2,200	600	600
7009	Unemployment & Workers' Comp	2,470	680	680
7250	Auto Allowance	3,600	-	-
Total Personnel Services		171,410	45,780	45,780
7210	Travel & Training	2,500	-	-
7310	Utilities	125,000	-	-
7320	Communications/Postage	1,800	-	-
7340	Professional Services	23,000	-	-
7350	Maintenance of Equipment & Facility	39,000	-	-
7360	Insurance & Bonding	10,209	-	-
7370	Printing, Photocopy, Advertising	2,800	-	-
7390	Misc. Contractual Service	235,000	-	-
7410	Office Supplies	2,500	-	-
7420	Operating Materials	8,000	-	-
7440	Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance		451,809	-	-
7640	Misc Roadway Lighting Equipment	-	-	-
Total Capital Outlay		-	-	-
Total		\$ 623,219	\$ 45,780	\$ 45,780

205.05.570.710.	208.05.570.710.	301.05.570.710.	
Fund 205 3% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvement	2025 Total
\$ 6,600	\$ 26,400	\$ -	\$ 220,000
950	3,770	-	31,390
100	390	-	3,260
1,260	5,040	-	42,000
120	480	-	4,000
140	540	-	4,510
-	-	-	3,600
9,170	36,620	-	308,760
-	-	-	2,500
-	-	-	125,000
200	-	-	2,000
-	5,000	-	28,000
-	-	-	39,000
854	6,960	-	18,023
700	-	-	3,500
175,000	50,000	-	460,000
-	-	-	2,500
500	-	-	8,500
-	-	-	2,000
177,254	61,960	-	691,023
-	-	10,000	10,000
-	-	10,000	10,000
\$ 186,424	\$ 98,580	\$ 10,000	\$ 1,009,783

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Engineering

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 796,149	\$ 1,325,381	\$ 1,146,130
Operation and Maintenance	100,633	201,500	338,476
Capital Outlay	-	50,000	-
Total	<u>\$ 896,782</u>	<u>\$ 1,576,881</u>	<u>\$ 1,484,606</u>
Funding by Source			
General	\$ 194,097	\$ 431,220	\$ 468,006
Water	194,308	318,514	325,230
Sewer	136,783	230,589	204,920
Storm	129,796	225,589	199,920
Capital	241,798	370,969	286,530
Total	<u>\$ 896,782</u>	<u>\$ 1,576,881</u>	<u>\$ 1,484,606</u>
Total Positions	9	9	9

#### 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 2025 operational budget is greater than 2024 by \$136,976 or 67.98%. This increase is to aid in the transition from a recent employee retirement to using a payroll service and/or a consultant to provide technical support until a new employee can be hired.

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Engineering

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 556,191	\$ 965,916	\$ 795,520
7004 Retirement (PERS)	85,078	142,232	118,400
7005 Medicare	9,213	14,733	12,280
7006 Health Insurance	95,900	136,500	153,000
7008 Overtime	40,567	50,000	50,000
7009 Unemployment & Workers' Comp	9,200	16,000	16,930
Total Personnel Services	796,149	1,325,381	1,146,130
7210 Travel & Training	2,670	5,000	5,000
7280 Vehicle Fuel	1,885	2,000	2,000
7320 Communications/Postage	3,406	7,500	7,500
7340 Professional Services	66,528	150,000	263,000
7350 Maintenance of Equipment & Facility	757	3,000	2,000
7360 Insurance & Bonding	3,299	4,700	5,676
7370 Printing, Photocopy, Advertising	1,070	2,500	2,500
7390 Misc. Contractual Service	18,130	21,100	45,100
7410 Office Supplies	410	700	700
7420 Operating Materials	2,218	3,000	3,000
7440 Small Tools/Minor Equipment	260	2,000	2,000
Total Operation & Maintenance	100,633	201,500	338,476
7630 Equipment Items > \$2,500	-	50,000	-
Total Capital Outlay	-	50,000	-
Total	\$ 896,782	\$ 1,576,881	\$ 1,484,606

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Engineering

Account Number(s)	001.05.570.711.	201.05.570.711.	202.05.570.711.
	Fund 001 25%	Fund 201 20%	Fund 202 15%
Line Description	General	Water	Sewer
7001 Employee - Regular Salaries	\$ 198,880	\$ 159,100	\$ 119,330
7004 Retirement (PERS)	29,600	23,680	17,760
7005 Medicare	3,070	2,460	1,840
7006 Health Insurance	38,250	30,600	22,950
7008 Overtime	12,500	10,000	7,500
7009 Unemployment/Workers' Comp	4,230	3,390	2,540
Total Personnel Services	286,530	229,230	171,920
7210 Travel & Training	5,000	-	-
7280 Vehicle Fuel	2,000	-	-
7320 Communications/Postage	7,500	-	-
7340 Professional Services	106,000	96,000	33,000
7350 Maint.of Equipment & Facility	2,000	-	-
7360 Insurance & Bonding	5,676	-	-
7370 Printing, Photocopy, Advertising	2,500	-	-
7390 Misc. Contractual Service	45,100	-	-
7410 Office Supplies	700	-	-
7420 Operating Materials	3,000	-	-
7440 Small Tools/Minor Equipment	2,000	-	-
Total Operation & Maintenance	181,476	96,000	33,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 468,006	\$ 325,230	\$ 204,920

208.05.570.711.	301.05.570.711.	
Fund 208	Fund 301	
15%	25%	
Storm Water	Capital	2025
	Improvement	Total
<hr/>	<hr/>	<hr/>
\$ 119,330	\$ 198,880	\$ 795,520
17,760	29,600	118,400
1,840	3,070	12,280
22,950	38,250	153,000
7,500	12,500	50,000
2,540	4,230	16,930
<hr/>	<hr/>	<hr/>
171,920	286,530	1,146,130
<hr/>	<hr/>	<hr/>
-	-	5,000
-	-	2,000
-	-	7,500
28,000	-	263,000
-	-	2,000
-	-	5,676
-	-	2,500
-	-	45,100
-	-	700
-	-	3,000
-	-	2,000
<hr/>	<hr/>	<hr/>
28,000	-	338,476
<hr/>	<hr/>	<hr/>
-	-	-
<hr/>	<hr/>	<hr/>
-	-	-
<hr/>	<hr/>	<hr/>
\$ 199,920	\$ 286,530	\$ 1,484,606
<hr/>	<hr/>	<hr/>



General Fund  
General Government  
Miscellaneous & Sundry

Account Number(s)

001.11.570.713 - 720.

Line Description	2023 Actual	2024 Budget	2025 Recommend
Judgments & Moral Claims	\$ 3,040	\$ 13,000	\$ 13,000
Elections	5,907	30,000	20,000
County Auditor & Treasurer Fees	34,374	40,000	42,000
Delinquent Land Advertising	26	250	250
Independent Auditor	48,990	52,000	54,000
Standing Rock Cemetery	292,158	295,000	305,000
Property Taxes	2,437	18,000	17,000
Workers' Compensation	18,306	9,000	19,000
Total	<u>\$ 405,238</u>	<u>\$ 457,250</u>	<u>\$ 470,250</u>

## General/Capital Improvement Funds

General Government

New City Hall Facility

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	4,453,698	611,000	456,520
Total	<u>\$ 4,453,698</u>	<u>\$ 611,000</u>	<u>\$ 456,520</u>
Funding by Source			
Capital Projects	<u>\$ 4,453,698</u>	<u>\$ 611,000</u>	<u>\$ 456,520</u>
Total	<u>\$ 4,453,698</u>	<u>\$ 611,000</u>	<u>\$ 456,520</u>
Total Positions	0	0	0

### Program Description:

In 2015, the City of Kent sold its properties that housed City Administrative Offices on the corner of Depeyster and Summit Streets. This budget cost center has been created to account for the use of proceeds from that sale to pay for relocation of affected offices to temporary locations, required work at the temporary locations to facilitate occupancy/operations, and expenses related to the evaluation and development of solutions for a New City Hall Facility for various City offices/functions.

### Program Comments:

The 2025 recommended capital outlay budget reflects an decrease in the balance due to an decrease of the bond payment amount.

General/Capital Improvement Funds  
General Government  
New City Hall Facility

Account Number(s) 301.09.570.727.  
to 301.07.570.800.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7630 Equipment Items > \$2,500	\$ 4,453,698	\$ 150,000	\$ -
7830 LTGO Bonds Interest/Issue Cost	-	235,000 *	216,520
7810 LTGO Bonds Principal	-	226,000	240,000
Total Capital Outlay	4,453,698	611,000	456,520
Total	\$ 4,453,698	\$ 611,000	\$ 456,520

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Information Technology

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 219,104	\$ 367,280	\$ 406,630
Operation and Maintenance	615,445	619,030	797,193
Capital Outlay	243,235	430,000	120,000
Total	<u>\$ 1,077,784</u>	<u>\$ 1,416,310</u>	<u>\$ 1,323,823</u>

Funding by Source			
General	\$ 621,194	\$ 724,669	\$ 934,095
Water	120,215	151,714	142,684
Sewer	118,042	145,081	137,424
Solid Waste	12,549	19,923	12,210
Storm	12,549	19,923	17,010
Capital Project	193,235	355,000	80,400
Total	<u>\$ 1,077,784</u>	<u>\$ 1,416,310</u>	<u>\$ 1,323,823</u>

Total Positions	2	3	3
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#### Program Description:

The Information Technology & Communications Division (IT) was created to serve the technology needs of the City. The IT Division provides Citywide IT operations and services including desktop support, server support, applications support, and telecommunications, radio infrastructure, network security, printing and other specialized technical services. The IT department is responsible for managing and coordinating all maintenance and upgrade work for critical systems. The department is also responsible for the project management of all IT projects for other departments.

#### Program Comments:

2025 will see an estimated increase in cost of \$178,163 or 28.78% as compared to the 2024 budget, due to security operation monitoring along with an increase to our network backup costs.

# General/Water/Sewer/Storm Water/Capital Improvement Funds

## General Government

### Information Technology

Line Description	2023 Actual	2024 Budget	2025 Budget
7001 Employee - Regular Salaries	\$ 158,238	\$ 264,420	\$ 290,520
7004 Retirement (PERS)	22,153	37,020	40,970
7005 Medicare	2,262	3,840	4,270
7006 Health Insurance	35,651	58,500	63,000
7008 Overtime	-	-	2,000
7009 Unemployment & Workers' Comp	800	3,500	5,870
Total Personnel Services	219,104	367,280	406,630
7210 Travel & Training	1,958	9,000	9,000
7320 Communications/Postage	3,358	40,000	30,000
7340 Professional Services	237,159	287,720	437,720
7350 Maintenance of Equipment & Facilities	39,951	42,000	42,000
7360 Insurance & Bonding	14,118	15,810	18,973
7370 Printing, Photocopy, Advertising	-	40,000	30,000
7390 Misc. Contractual Service	251,801	162,000	187,000
7410 Office Supplies	150	500	500
7420 Operating Materials	37,488	12,000	12,000
7440 Small Tools/Minor Equipment	29,462	10,000	30,000
7999 COVID	-	-	-
Total Operation & Maintenance	615,445	619,030	797,193
Fund 301			
7630 Equipment Items > \$2,500	137,195		
Server Replacement	-	300,000	-
Traffic Network Upgrade	-	115,000	-
Traffic Signal Server Software	-	15,000	-
7680 Contract:	106,040		
Time and Attendance Software	-	-	120,000
Total Capital Outlay	243,235	430,000	120,000
Total	\$ 1,077,784	\$ 1,416,310	\$ 1,323,823

# General/Water/Sewer/Solid Waste/Storm Water Funds

## General Government

### Information Technology

Account Number(s)	001.09.570.728.	201.07.570.728.	202.07.570.728.
	Fund 001 75% General	Fund 201 10% Water	Fund 202 9% Sewer
Line Description			
7001 Employee - Regular Salaries	\$ 217,880	\$ 29,050	\$ 26,150
7004 Retirement (PERS)	30,720	4,100	3,690
7005 Medicare	3,190	430	390
7006 Health Insurance	47,250	6,300	5,670
7008 Overtime	1,500	200	180
7009 Unemployment & Workers' Comp	4,390	590	530
Total Personnel Services	304,930	40,670	36,610
7210 Travel & Training	9,000	-	-
7320 Communications/Postage	30,000	-	-
7340 Professional Services	328,290	54,715	54,715
7350 Maint of Equip & Facility	42,000	-	-
7360 Insurance & Bonding	10,625	4,174	4,174
7370 Printing, Photocopy, Advertising	30,000	-	-
7390 Misc. Contractual Service	136,750	25,125	25,125
7410 Office Supplies	500	-	-
7420 Operating Materials	12,000	-	-
7440 Small Tools/Minor Equipment	30,000	-	-
Total Operation & Maintenance	629,165	84,014	84,014
	FUND 301		
7630 Equipment Items > \$2,500			
Time and Attendance Software	80,400	18,000	16,800
Total Capital Outlay	80,400	18,000	16,800
Total	\$ 1,014,495	\$ 142,684	\$ 137,424

205.07.570.728.

208.07.570.728.

Fund 205 3% Solid Waste	Fund 208 3% Storm Water	2025 Total
\$ 8,720	\$ 8,720	\$ 290,520
1,230	1,230	40,970
130	130	4,270
1,890	1,890	63,000
60	60	2,000
180	180	5,870
12,210	12,210	406,630
-	-	9,000
-	-	30,000
-	-	437,720
-	-	42,000
-	-	18,973
-	-	30,000
-	-	187,000
-	-	500
-	-	12,000
-	-	30,000
-	-	797,193
-	4,800	120,000
-	4,800	120,000
\$ 12,210	\$ 17,010	\$ 1,323,823





# Public Safety

## FUNDING BY PROGRAM AREA

## 2025 RECOMMEND

### **PUBLIC SAFETY**

#### Public Safety

Police Services	\$	7,399,438
Records and Communications		1,577,730
Juvenile Services		687,150
Support Services		483,505
Trust Funds		26,000
Police Pension		160,000
Fire Services		7,002,999
Fire Capital		754,000
Fire - Community Services		451,850
Technical Rescue		98,575
Hazmat		19,600
Confined Space		27,290
Paramedicine Program		7,260
Paramedicine - Capital		3,600
Fire Pension		160,000
Police Capital		115,000

**SUBTOTAL** 18,973,997

Capital-Police Facility 1,126,260

**TOTAL** \$ 20,100,257

# Income Tax Safety Fund

Public Safety

Police Service

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 5,490,058	\$ 6,249,805	\$ 6,790,940
Operation and Maintenance	463,338	552,315	608,498
Capital Outlay	31,030	-	-
Total	<u>\$ 5,984,426</u>	<u>\$ 6,802,120</u>	<u>\$ 7,399,438</u>
Funding by Source			
Income Tax Safety	<u>\$ 5,984,426</u>	<u>\$ 6,802,120</u>	<u>\$ 7,399,438</u>
Total	<u>\$ 5,984,426</u>	<u>\$ 6,802,120</u>	<u>\$ 7,399,438</u>
Total Positions	44*	44*	42

\* Temporary positions for 2023 and 2024 only to assist in hiring while current employees are planning to retire.

## Program Description:

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

The major facet of this division is patrol (uniformed) operations, which performs the majority of work within the department. The patrol operation is where most inspection, prevention, calls for service and enforcement action takes place. Day-to-day maintenance and operational actions are also performed at this level, with administrative and investigative support functions guiding and enhancing the delivery of police services to the community.

## Program Comments:

The 2025 recommended operation and maintenance budget reflects an increase of \$56,183 or 10.17%. This increase is mainly due to inflation.

# Income Tax Safety Fund

Public Safety

Police Service

Account Number(s)

124.01.510.102.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 3,526,515	\$ 4,043,148	\$ 4,309,250
7004 Retirement	606,984	710,968	916,970
7005 Medicare	58,510	65,964	69,010
7006 Health Insurance	685,225	819,000	889,800
7007 Uniform & Clothing Allowance	48,540	57,125	57,125
7008 Overtime	505,937	450,000	450,000
7009 Unemployment & Workers' Comp	54,747	100,000	95,185
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	5,490,058	6,249,805	6,790,940
7210 Travel & Training	30,984	25,000	35,000
7280 Vehicle Fuel	71,340	100,000	100,000
7310 Utilities	55,453	72,100	72,100
7320 Communications/Postage	12,945	16,500	20,000
7330 Rents & Leases	742	1,000	1,000
7340 Professional Services	30,397	44,000	50,000
7350 Maintenance of Equipment & Facilities	71,088	70,000	80,000
7360 Insurance & Bonding	71,173	79,715	108,398
7370 Printing, Photocopy, Advertising	4,609	4,500	3,500
7380 Criminal Apprehension	-	500	500
7390 Misc. Contractual Service	75,978	91,000	86,000
7410 Office Supplies	1,282	3,000	3,000
7420 Operating Materials	20,146	20,000	22,000
7440 Small Tools/Minor Equipment	4,845	8,000	10,000
7450 Ammunition	12,356	17,000	17,000
Total Operation & Maintenance	463,338	552,315	608,498
7630 Equipment Items > \$2,500	31,030	-	-
Total Capital Outlay	31,030	-	-
Total	\$ 5,984,426	\$ 6,802,120	\$ 7,399,438

Income Tax Safety Fund  
Public Safety  
Police - Records and Communications

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,167,335	\$ 1,438,875	\$ 1,453,105
Operation and Maintenance	102,557	126,925	124,625
Capital Outlay	-	-	-
Total	<u>\$ 1,269,892</u>	<u>\$ 1,565,800</u>	<u>\$ 1,577,730</u>
Funding by Source			
Income Tax Safety	<u>\$ 1,269,892</u>	<u>\$ 1,565,800</u>	<u>\$ 1,577,730</u>
Total	<u>\$ 1,269,892</u>	<u>\$ 1,565,800</u>	<u>\$ 1,577,730</u>
Total Positions	13	14	14

Program Description:

This division provides for dispatching, providing and maintaining records, coordinating and relaying most of the information for police services. Dispatching requires the tracking and recording of all calls for emergency and non-emergency services, and activities of assigned police personnel. In addition, dispatch processes emergency fire and medical calls for the City of Kent, Franklin Township and Brimfield Township. The requirements for records involves processing and filing reports of incidents or actions taken, retrieval of the data for internal or external use and the receipt and accounting for local, state and federal funds.

Program Comments:

The 2025 recommended operation and maintenance budget for the Communications and Records division changed by \$(2,300) or (1.81)% as compared to the 2024 budget.

Income Tax Safety Fund  
Public Safety  
Police - Records and Communications

Account Number(s)

124.01.510.103.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 648,707	\$ 925,393	\$ 920,000
7004 Retirement (PERS)	112,009	139,370	139,300
7005 Medicare	11,779	14,437	14,430
7006 Health Insurance	195,300	253,500	274,800
7007 Uniform Allowance	7,325	9,675	9,675
7008 Overtime	180,215	75,000	75,000
7009 Unemployment & Workers' Comp	12,000	21,500	19,900
Total Personnel Services	1,167,335	1,438,875	1,453,105
7210 Travel & Training	1,619	9,000	5,000
7320 Communications/Postage	6,113	6,000	5,500
7330 Rents & Leases	7,200	12,500	12,500
7340 Professional Services	1,962	3,500	3,500
7350 Maintenance of Equipment & Facilities	3,049	3,900	5,000
7370 Printing, Photocopy, Advertising	1,213	3,500	2,500
7390 Misc. Contractual Service	78,719	84,525	84,525
7410 Office Supplies	1,098	2,000	2,000
7420 Operating Materials	1,332	1,000	2,100
7440 Small Tools/Minor Equipment	252	1,000	2,000
Total Operation & Maintenance	102,557	126,925	124,625
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 1,269,892	\$ 1,565,800	\$ 1,577,730

# Income Tax Safety Fund

## Public Safety

### Police - Juvenile

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 426,637	\$ 625,640	\$ 660,650
Operation and Maintenance	19,251	26,000	26,500
Capital Outlay	-	-	-
Total	<u>\$ 445,888</u>	<u>\$ 651,640</u>	<u>\$ 687,150</u>
Funding by Source			
Income Tax Safety	<u>\$ 445,888</u>	<u>\$ 651,640</u>	<u>\$ 687,150</u>
Total	<u>\$ 445,888</u>	<u>\$ 651,640</u>	<u>\$ 687,150</u>
Total Positions	4	4	4

#### Program Description:

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

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

The third primary function of this division is to provide for community and Kent Public School relations and support. Examples are School Resource Officer, child safety presentations in the schools and the payment, support, training, and oversight of school crossing guards.

#### Program Comments:

The 2025 recommended operation and maintenance budget for the Juvenile division reflects a minimal increase of \$500 or 1.92% as compared to the 2024 budget.

# Income Tax Safety Fund

Public Safety

Police - Juvenile

Account Number(s)

124.01.510.104.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 295,275	\$ 428,793	\$ 419,500
7004 Retirement	51,370	83,195	122,755
7005 Medicare	4,414	6,452	6,305
7006 Health Insurance	55,800	78,000	84,000
7007 Uniform Allowance	2,500	4,400	4,400
7008 Overtime	11,278	15,000	15,000
7009 Unemployment & Workers' Comp	6,000	9,800	8,690
Total Personnel Services	426,637	625,640	660,650
7210 Travel & Training	1,060	1,500	3,000
7280 Vehicle Fuel	400	2,000	2,000
7340 Professional Services	16,703	19,000	17,500
7350 Maintenance of Equipment & Facilities	701	1,000	1,000
7390 Misc. Contractual Service	125	500	1,000
7420 Operating Materials	262	2,000	2,000
Total Operation & Maintenance	19,251	26,000	26,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 445,888	\$ 651,640	\$ 687,150

Income Tax Safety Fund  
Public Safety  
Police - Support Services

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 301,165	\$ 408,645	\$ 394,005
Operation and Maintenance	64,133	96,500	89,500
Capital Outlay	-	-	-
Total	<u>\$ 365,298</u>	<u>\$ 505,145</u>	<u>\$ 483,505</u>
Funding by Source			
Income Tax Safety	<u>\$ 365,298</u>	<u>\$ 505,145</u>	<u>\$ 483,505</u>
Total	<u>\$ 365,298</u>	<u>\$ 505,145</u>	<u>\$ 483,505</u>
Total Positions	8	8	8

Program Description:

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

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

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

Program Comments:

The 2025 recommended operation and maintenance budget for the Support Services division changed by \$(7,000) or (7.25)% as compared to the 2024 budget. This decrease is mainly due to cost savings of the parking enforcement.

# Income Tax Safety Fund

Public Safety

Police - Support Services

Account Number(s)

124.01.510.105.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 216,573	\$ 288,816	\$ 290,000
7004 Retirement (PERS)	30,082	41,343	41,720
7005 Medicare	3,245	4,286	4,325
7006 Health Insurance	34,100	58,500	42,000
7007 Uniform Allowance	2,025	2,000	2,000
7008 Overtime	12,140	8,000	8,000
7009 Unemployment & Workers' Comp	3,000	5,700	5,960
Total Personnel Services	301,165	408,645	394,005
7210 Travel & Training	380	2,000	2,000
7280 Vehicle Fuel	3,441	5,000	5,000
7340 Professional Services	4,369	6,000	6,000
7350 Maintenance of Equipment & Facilities	5,268	12,000	12,000
7370 Printing, Photocopy, Advertising	-	500	500
7390 Misc. Contractual Service	41,484	60,000	53,000
7420 Operating Materials	3,683	5,000	5,000
7440 Small Tools/Minor Equipment	96	1,000	1,000
7460 Prisoner Sustenance	5,412	5,000	5,000
Total Operation & Maintenance	64,133	96,500	89,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 365,298	\$ 505,145	\$ 483,505

# Police Statutory Trust Funds

## Public Safety

### Police - Trust Funds

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	2,600	26,000	26,000
Capital Outlay	-	-	-
Total	<u>\$ 2,600</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>
Funding by Source			
State and Federal Forfeits	\$ -	\$ -	\$ -
Drug Law Enforcement	-	15,000	15,000
Enforcement and Education	2,600	11,000	11,000
Law Enforcement Trust	-	-	-
Total	<u>\$ 2,600</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>
Total Positions	0	0	0

#### Program Description:

State and federal law require that certain fine and forfeiture monies be accounted for in separate funds and the proceeds to be used only for specific purposes such as criminal apprehension, drug enforcement activities, DUI enforcement and education, and the purchase of equipment to enforce laws. This division details those funds and activities.

#### Program Comments:

Funding in this area is a rough estimate of income with statutorily restricted purposes. Funds requested for use for allowable expenditures are only used if a need arises. Typically only a small portion of the balance in these funds are appropriated each year to avoid depleting the fund, to avoid an "Emergency Use" situation if replacement of critical equipment becomes necessary, and to increase the police department's capabilities in providing quality law enforcement services.

# Police Statutory Trust Funds

## Public Safety

### Police - Trust Funds

Line Description	2023 Actual	2024 Budget	2025 Recommend
7210 Travel and Training	\$ 2,600	\$ 5,000	\$ 5,000
7340 Professional Services	-	3,000	3,000
7420 Operating Materials	-	5,000	5,000
7440 Small Tools/Minor Equipment	-	13,000	13,000
Total Operation & Maintenance	2,600	26,000	26,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 2,600	\$ 26,000	\$ 26,000

# Police Statutory Trust Funds

## Public Safety

### Police - Trust Funds

	Account Number(s)	121.01.510.106. Fund 121 State and Local Forfeits	122.01.510.106. Fund 122 Drug Law Enforcement	123.01.510.106. Fund 123 Enforcement and Education
Line Description				
7210 Travel and Training		\$ -	\$ -	\$ 5,000
7340 Professional Services		-	-	3,000
7420 Operating Materials		-	5,000	-
7440 Small Tools/Minor Equipment		-	10,000	3,000
Total Operation & Maintenance		-	15,000	11,000
7630 Equipment Items > \$2,500		-	-	-
Total Capital Outlay		-	-	-
Total		\$ -	\$ 15,000	\$ 11,000

125.01.510.106.

Fund 125

Federal Law

Enforcement

Trust

2025

Total

\$	-	\$	5,000
	-		3,000
	-		5,000
	-		13,000
<hr/>		<hr/>	
	-		26,000
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	-		-
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\$	-	\$	26,000
<hr/>		<hr/>	

Police Pension Fund  
Public Safety  
Police Service

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 140,000	\$ 160,000	\$ 160,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Funding by Source			
Police Pension	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total Positions	0	0	0

Program Description:

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

Program Comments:

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

Police Pension Fund  
Public Safety  
Police Service

Account Number(s) 132.01.510.107.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7004 Retirement	\$ 140,000	\$ 160,000	\$ 160,000
Total	\$ 140,000	\$ 160,000	\$ 160,000

# West Side Fire/Fire & E.M.S. Funds

Public Safety

Fire Service

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 5,384,614	\$ 6,112,195	\$ 6,097,990
Operation and Maintenance	633,007	809,850	905,009
Capital Outlay	253,569	801,000	754,000
Total	<u>\$ 6,271,190</u>	<u>\$ 7,723,045</u>	<u>\$ 7,756,999</u>
Funding by Source			
West Side Fire	\$ 162,686	\$ 369,660	\$ 251,985
Fire & E.M.S.	6,108,504	7,353,385	7,505,014
Total	<u>\$ 6,271,190</u>	<u>\$ 7,723,045</u>	<u>\$ 7,756,999</u>

Total Positions	41*	41*	41*
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\* Temporary increase to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling issues.

## Program Description:

The Fire Department provides fire suppression, fire training, fire investigation, emergency medical services (EMS) and EMS training, vehicle rescue and extrication, water rescue (includes swift water, dive and ice rescue), technical rescue (rope, building collapse and trench rescue), and Hazardous Materials training and responses. Our Fire Prevention Bureau that operates under the Fire Department. The services provided will continue to do fire inspections, fire protection systems approvals and inspections, site and technical plan reviews and fire education. Paramedicine began services in 2022 and is expanding its role in the community. The Kent Fire Department is proud to provide these services to the City of Kent, Kent State University, and contractually with Franklin Township, and Sugar Bush Knolls.

## Program Comments:

The 2025 O+M budget increased \$75,159 or 9.28% from 2024. This increase was due to the inflation rate, our need of new apparatus and the increase of medical expenditures. Training continues to be a focus of the department especially with the retirement of several firefighters over the past couple of years. The need to complete our policy and procedure manual that affects our responses and training was increased in the Professional Services budget. The age of the department's vehicle fleet and care of the buildings continues to be reviewed and addressed.

# West Side Fire/Fire & E.M.S. Funds

## Public Safety

### Fire Service

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 3,202,781	\$ 3,711,425	\$ 3,577,250
7004 Retirement	723,010	789,880	842,025
7005 Medicare	55,760	60,440	61,030
7006 Health Insurance	611,085	721,500	783,000
7007 Uniform & Clothing Allowance	34,800	38,450	38,450
7008 Overtime	708,020	700,000	712,185
7009 Unemployment & Workers' Comp	49,158	90,500	84,050
Total Personnel Services	5,384,614	6,112,195	6,097,990
7210 Travel & Training	15,638	68,000	68,000
7280 Vehicle Fuel	44,669	64,000	64,000
7310 Utilities	62,555	76,500	89,000
7320 Communications/Postage	10,564	16,650	16,750
7330 Rents & Leases	8,680	15,000	18,000
7340 Professional Services	102,627	87,700	87,700
7350 Maintenance of Equipment & Facilities	166,035	163,120	203,120
7360 Insurance & Bonding	38,728	43,215	47,774
7370 Printing, Photocopy, Advertising	1,240	15,000	15,000
7390 Misc. Contractual Service	61,772	70,665	90,665
7410 Office Supplies	1,444	3,000	3,000
7420 Operating Materials	114,942	175,000	190,000
7440 Small Tools/Minor Equipment	4,113	7,000	7,000
7999 COVID-19	-	5,000	5,000
Total Operation & Maintenance	633,007	809,850	905,009
7630 Equipment Items > \$2,500	248,569		
Fire Miscellaneous Equipment	-	50,000	25,000
Fire Truck Replacement Fund	-	450,000	450,000
Station 1 Renovations	-	-	180,000
Bryx Station Dispatching	-	13,000	13,000
Refurbish Med Unit	-	220,000	-
Station 1 Light Vehicle Replacement	-	-	65,000
Water Rescue Suits/Swiftwater Suits	-	20,000	-
Self Contained Apparatus (SCBA)	-	48,000	-
Motorola Radio Software Upgrades	-	-	21,000
7680 Contract	5,000	-	-
Total Capital Outlay	253,569	801,000	754,000
Total	\$ 6,271,190	\$ 7,723,045	\$ 7,756,999



West Side Fire/Fire & E.M.S. Funds  
Public Safety  
Fire Service

		Account Number(s)	101.01.510.108.	128.01.510.108.	
Line Description		West Side	Fire & EMS	2025 Total	
7001	Employee - Regular Salaries	\$ 90,000	\$ 3,487,250	\$ 3,577,250	
7004	Retirement	31,820	810,205	842,025	
7005	Medicare	1,930	59,100	61,030	
7006	Health Insurance	42,000	741,000	783,000	
7007	Uniform & Clothing Allowance	2,200	36,250	38,450	
7008	Overtime	42,585	669,600	712,185	
7009	Unemployment & Workers' Comp	2,650	81,400	84,050	
Total Personnel Services		213,185	5,884,805	6,097,990	
7210	Travel & Training	-	68,000	68,000	
7280	Vehicle Fuel	-	64,000	64,000	
7310	Utilities	10,000	79,000	89,000	
7320	Communications/Postage	750	16,000	16,750	
7330	Rents & Leases	-	18,000	18,000	
7340	Professional Services	7,700	80,000	87,700	
7350	Maintenance of Equipment & Facilities	-	203,120	203,120	
7360	Insurance & Bonding	-	47,774	47,774	
7370	Printing, Photocopy, Advertising	-	15,000	15,000	
7390	Misc. Contractual Service	350	90,315	90,665	
7410	Office Supplies	-	3,000	3,000	
7420	Operating Materials	20,000	170,000	190,000	
7440	Small Tools/Minor Equipment	-	7,000	7,000	
7999	COVID-19	-	5,000	5,000	
Total Operation & Maintenance		38,800	866,209	905,009	
7630	Equipment Items > \$2,500:				
	Fire Miscellaneous Equipment	-	25,000	25,000	
	Fire Truck Replacement Fund	-	450,000	450,000	
	Bryx Station Dispatching	-	13,000	13,000	
	Station 1 Renovations	-	180,000	180,000	
	Station 1 Light Vehicle Replacement	-	65,000	65,000	
	Motorola Radio Software Upgrades	-	21,000	21,000	
Total Capital Outlay		-	754,000	754,000	
Total		\$ 251,985	\$ 7,505,014	\$ 7,756,999	

Fire & E.M.S. Fund  
Public Safety  
Fire - Community Services

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 345,007	\$ 391,090	\$ 405,200
Operation and Maintenance	8,008	35,960	36,650
Capital Outlay	-	10,000	10,000
Total	<u>\$ 353,015</u>	<u>\$ 437,050</u>	<u>\$ 451,850</u>
Funding by Source			
Fire & E.M.S.	<u>\$ 353,015</u>	<u>\$ 437,050</u>	<u>\$ 451,850</u>
Total	<u>\$ 353,015</u>	<u>\$ 437,050</u>	<u>\$ 451,850</u>
Total Positions	2	2	2

Program Description:

The Kent Fire Department Fire prevention programs include fire safety inspections, plan reviews, fire protection systems approvals and inspections. The Department also tracks expenses related to providing fire safety education programs to the community including the kindergarten through fourth grade program and other programs presented to various groups in the community. Fire Prevention routinely provides safety and risk management training to KSU fraternities and sororities.

Program Comments:

The 2025 recommended O+M budget reflects an increase of \$2,500 or 7.32% as compared to the 2024 budget. The scanning of fire prevention records will provide a more efficient and consistent way of record keeping. The fire inspectors have continuing education needs necessary to maintain their certification. A more robust educational program is anticipated for the students in both the schools and as they visit the fire station. Our downtown festivals are projected to have a more vigorous presence and our inspectors will be actively participating in the safety of the community at these events.

The department increased its visibility into the community by participating in many activities for children and adults. One such program is designed to increase awareness for middle and high school students of the profession of firefighting and EMT-paramedic. These community engagement programs are essential to the development of the youth in our community, to view our profession with a sense of pride and desire to perform public service.

Fire & E.M.S. Fund  
Public Safety  
Fire - Community Services

Account Number(s)

128.01.510.109.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7003 Uniformed Fire Salaries	\$ 196,000	\$ 201,900	\$ 220,000
7004 Retirement	58,044	63,505	70,800
7005 Medicare	3,585	3,985	4,300
7006 Health Insurance	30,215	39,000	42,000
7007 Uniform Allowance	2,200	2,200	2,200
7008 Overtime	51,963	75,000	60,000
7009 Unemployment & Workers' Comp	3,000	5,500	5,900
Total Personnel Services	345,007	391,090	405,200
7210 Travel & Training	150	5,700	5,700
7280 Vehicle Fuel	672	1,800	1,800
7350 Maintenance of Equipment & Facilities	-	350	350
7360 Insurance & Bonding	988	1,110	1,800
7390 Misc. Contractual Service	110	17,700	17,700
7420 Operating Materials	1,912	6,500	6,500
7440 Small Tools/Minor Equipment	4,176	2,800	2,800
Total Operation & Maintenance	8,008	35,960	36,650
7630 Equipment Items > \$2,500	-	10,000	10,000
Total Capital Outlay	-	10,000	10,000
Total	\$ 353,015	\$ 437,050	\$ 451,850

Fire & E.M.S. Fund  
Public Safety  
Fire - Technical Rescue

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 34,037	\$ 78,825	\$ 76,475
Operation and Maintenance	564	22,100	22,100
Capital Outlay	-	-	-
Total	<u>\$ 34,601</u>	<u>\$ 100,925</u>	<u>\$ 98,575</u>
Funding by Source			
Fire & E.M.S.	<u>\$ 34,601</u>	<u>\$ 100,925</u>	<u>\$ 98,575</u>
Total	<u>\$ 34,601</u>	<u>\$ 100,925</u>	<u>\$ 98,575</u>
Total Positions	0	0	0

Program Description:

The Technical Rescue Cost Center is used to track all expenditures related to the Technical Rescue including Water Rescue (swift water, dive and ice rescue) and Urban Search & Rescue (building collapse, rope rescue and trench rescue) teams. The City of Kent Division of Fire participates in these teams with other Portage County Fire Departments to provide these specialty services.

Program Comments:

The 2025 recommended O+M budget reflects a zero percent increase compared to the 2024 budget.

The budget allows for firefighters to go through swift water, ice water and other technical rescue training to elevate the knowledge and skills necessary to provide these rescue services. Additional funding is also provided for tools and equipment (wet suits, ice water rescue suits and helmets) necessary to execute these lifesaving skills.

Fire & E.M.S. Fund  
Public Safety  
Fire - Technical Rescue

Account Number(s)

128.01.510.110.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7004 Retirement	\$ 6,512	\$ 17,280	\$ 14,400
7005 Medicare	393	1,045	875
7008 Overtime	27,132	60,000	60,000
7009 Unemployment & Workers' Comp	-	500	1,200
Total Personnel Services	34,037	78,825	76,475
7210 Travel & Training	-	6,000	6,000
7350 Maintenance of Equipment & Facilities	-	1,000	1,000
7390 Misc. Contract Services	564	600	600
7420 Operating Materials	-	9,500	9,500
7440 Small Tools/Minor Equipment	-	5,000	5,000
Total Operation & Maintenance	564	22,100	22,100
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 34,601	\$ 100,925	\$ 98,575

Fire & E.M.S. Fund  
Public Safety  
Fire - Hazmat

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 5,322	\$ 7,640	\$ 10,200
Operation and Maintenance	5,924	9,400	9,400
Capital Outlay	-	-	-
Total	<u>\$ 11,246</u>	<u>\$ 17,040</u>	<u>\$ 19,600</u>
Funding by Source			
Fire & E.M.S.	<u>\$ 11,246</u>	<u>\$ 17,040</u>	<u>\$ 19,600</u>
Total	<u>\$ 11,246</u>	<u>\$ 17,040</u>	<u>\$ 19,600</u>
Total Positions	0	0	0

Program Description:

The Hazmat Division cost center is used, among other things, to track expenditures related to the City's participation in Portage County's Hazardous Materials Response Team. The costs to operate this team are divided amongst all Portage County communities.

The costs in this program relate to the City's share of participation in the team which is paid annually to Portage County Emergency Management and Homeland Security. They collect the funds from each community and then administer the funds which pay for all related equipment costs including vehicles for the Team.

Program Comments:

The 2025 recommended O+M budget had zero increase from the 2024 budget. The department will be purchasing one brand new MSA monitor and mount which will be shared between the Hazmat and Confined Space Funds.

Fire & E.M.S. Fund  
Public Safety  
Fire - Hazmat

Account Number(s)

128.01.510.111.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7004 Retirement	\$ 1,018	\$ 1,512	\$ 1,920
7005 Medicare	62	93	120
7008 Overtime	4,242	6,000	8,000
7009 Unemployment & Workers'Comp	-	35	160
Total Personnel Services	5,322	7,640	10,200
7350 Maint of Equipment	-	500	500
7390 Misc. Contractual Services	5,924	6,400	6,400
7440 Small Tools/Minor Equipment	-	2,500	2,500
Total Operation & Maintenance	5,924	9,400	9,400
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 11,246	\$ 17,040	\$ 19,600

Fire & E.M.S. Fund  
Public Safety  
Fire - Confined Spaces

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 7,110	\$ 25,200	\$ 21,040
Operation and Maintenance	623	5,260	6,250
Capital Outlay	-	-	-
Total	<u>\$ 7,733</u>	<u>\$ 30,460</u>	<u>\$ 27,290</u>
Funding by Source			
Fire & E.M.S.	<u>\$ 7,733</u>	<u>\$ 30,460</u>	<u>\$ 27,290</u>
Total	<u>\$ 7,733</u>	<u>\$ 30,460</u>	<u>\$ 27,290</u>
Total Positions	0	0	0

Program Description:

The Confined Space cost center is used to track expenditures related to the City of Kent's Confined Space Program which is mandated by OSHA.

Through this program, the Fire Department is responsible for all equipment and its ability to mitigate emergency incidents that may occur while an entry is being performed. The department also provides an OSHA required attendant who oversees the entry to ensure the safety of city employees who need to enter confined spaces for maintenance and or repairs.

Program Comments:

The 2025 recommended O+M budget increased \$990 from 2024.

Fire & E.M.S. Fund  
Public Safety  
Fire - Confined Spaces

Account Number(s)

128.01.510.112.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7004 Retirement	\$ 1,360	\$ 2,640	\$ 5,280
7005 Medicare	82	160	320
7008 Overtime	5,668	22,000	15,000
7009 Unemployment & Workers' Comp	-	400	440
Total Personnel Services	7,110	25,200	21,040
7210 Travel & Training	-	1,300	1,300
7280 Vehicle Fuel	85	100	800
7350 Maintenance of Equipment & Facilities	-	500	500
7360 Insurance & Bonding	538	610	900
7420 Operating Materials	-	250	250
7440 Small Tools/Minor Equipment	-	2,500	2,500
Total Operation & Maintenance	623	5,260	6,250
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 7,733	\$ 30,460	\$ 27,290

Fire & E.M.S. Fund  
Public Safety  
Fire - Paramedicine Program

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ 5,260
Operation and Maintenance	-	2,000	2,000
Capital Outlay	-	3,600	3,600
Total	<u>\$ -</u>	<u>\$ 5,600</u>	<u>\$ 10,860</u>
Funding by Source			
Fire & E.M.S.	<u>\$ -</u>	<u>\$ 5,600</u>	<u>\$ 10,860</u>
Total	<u>\$ -</u>	<u>\$ 5,600</u>	<u>\$ 10,860</u>
Total Positions	0	0	0

Program Description:

The Paramedicine Program was started in 2022 through the City of Kent's Health Department, when they secured a grant for a Registered Nurse to work in their clinic through a CDC Grant. The Paramedicine Provider works 16 hours per week with the Fire Department, and 16 hours per week with the clinic in the City of Kent Health Department.

The Paramedicine Provider assists those in our response district to provide direction and care for those with low acuity types of medical issues, and to discover higher acuity issues so a patient's doctor may intervene appropriately. The Paramedicine Provider works with area social programs on a temporary basis to connect the patient with those services that will allow the patient to remain at home in a comfortable and safe environment, with a focus on the underserved populations.

Program Comments:

The Paramedicine Provider had no increase in 2025 in O+M.

Fire & E.M.S. Fund  
Public Safety  
Fire - Paramedicine Program

Account Number(s)

128.01.510.117.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ -	\$ -	\$ 4,450
7004 Retirement	-	-	620
7005 Medicare	-	-	100
7008 Overtime	-	-	-
7009 Unemployment & Workers' Comp	-	-	90
Total Personnel Services	-	-	5,260
7420 Operating Materials	-	2,000	2,000
Total Operation & Maintenance	-	2,000	2,000
7630 Equipment Items > \$2,500	-	3,600	3,600
Total Capital Outlay	-	3,600	3,600
Total	\$ -	\$ 5,600	\$ 10,860

Fire Pension Fund  
Public Safety  
Fire Services

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 140,000	\$ 160,000	\$ 160,000
Operation and Maintenance	-	-	-
Capital Outlay	-	-	-
Total	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Funding by Source Fire Pension	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total	<u>\$ 140,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>
Total Positions	0	0	0

Program Description:

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

Program Comments:

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

Fire Pension Fund  
Public Safety  
Fire Pension

Account Number(s) 133.01.510.113.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7004 Retirement	\$ 140,000	\$ 160,000	\$ 160,000
Total	\$ 140,000	\$ 160,000	\$ 160,000

Capital Improvements Fund  
Public Safety  
Capital Facilities

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	341,100	105,000	115,000
Total	<u>\$ 341,100</u>	<u>\$ 105,000</u>	<u>\$ 115,000</u>
Funding by Source			
Capital Projects	<u>\$ 341,100</u>	<u>\$ 105,000</u>	<u>\$ 115,000</u>
Total	<u>\$ 341,100</u>	<u>\$ 105,000</u>	<u>\$ 115,000</u>
Total Positions	0	0	0

Program Description:

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

Program Comments:

This division is used to assist in the implementation of various police specific projects and programs listed in the five-year capital improvement plan on an annual basis.

Capital Improvements Fund  
Public Safety  
Capital Facilities

Account Number(s)

301.01.510.116.

Line Description		2023 Actual	2024 Budget	2025 Recommend
7630	Equipment Items > \$2,500	\$ 341,100	\$ -	\$ -
	Police Misc Equipment	-	35,000	50,000
	Police Unmarked Veh Repl	-	30,000	30,000
	Lighting/Electrical Upgrades	-	15,000	-
	Tasers	-	25,000	-
	Acquisition and Training of K-9	-	-	15,000
	Gas Masks	-	-	20,000
Total Capital Outlay		341,100	105,000	115,000
Total		\$ 341,100	\$ 105,000	\$ 115,000

Police Station Levy Capital Projects Fund  
Public Safety  
Capital Facilities

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	67,211	66,000	66,000
Capital Outlay	901,724	811,250	1,060,260
Total	<u>\$ 968,935</u>	<u>\$ 877,250</u>	<u>\$ 1,126,260</u>
Funding by Source			
Special Inc. Tax & Debt Issued	<u>\$ 968,935</u>	<u>\$ 877,250</u>	<u>\$ 1,126,260</u>
Total	<u>\$ 968,935</u>	<u>\$ 877,250</u>	<u>\$ 1,126,260</u>
Total Positions	0	0	0

Program Description:

The citizens of Kent voted on November 5, 2013 to approve an additional 0.25% Municipal Income Tax that is specifically dedicated to pay the costs of design, construction, capital improvements and equipping of a new police facility, including related property acquisition and debt service. This additional one-quarter of one percent levy on income will be collected for the period from January 1, 2014 through December 31, 2038. This fund has been established to provide for clearly separate collection of those income tax revenues and debt issuance activity along with the subsequent expenditures related and eligible for completion of this capital project.

Program Comments:

All expenditures within this fund are technically "Capital Expenditures" even though we will utilize various expenditure accounts for delineation of activity that are typically classified as either Operations and Maintenance or Debt Service within the City's chart of accounts.

Police Station Levy Capital Projects Fund  
Public Safety  
Capital Facilities

Account Number(s)

303.01.510.102.  
- 303.07.570.800

Line Description	2023 Actual	2024 Budget	2025 Recommend
7340 Professional Services	\$ 2,525	\$ -	\$ -
7390 Misc Contractual	64,686	66,000	66,000
Total Operation & Maintenance	67,211	66,000	66,000
7630 Equipment Items > \$2,500	50,766		
7680 Contract	47,683		
HVAC Project	-	-	30,000
7830 LTGO Bonds Interest	318,275	316,250	345,260
7810 LTGO Bonds Principal	485,000	495,000	685,000
Total Capital Outlay	901,724	811,250	1,060,260
Total	\$ 968,935	\$ 877,250	\$ 1,126,260





# Transportation

<b><u>FUNDING BY PROGRAM AREA</u></b>	<b><u>2025 RECOMMEND</u></b>
<b>TRANSPORTATION</b>	
Transportation	
Transportation	\$ 1,988,164
Vehicle Maintenance	662,710
State Highway	100,000
Capital Projects	23,007,000
<b>SUBTOTAL</b>	<b>25,757,874</b>
 Basic Utility Services	
Utility Distribution	2,645,986
Vehicle Maintenance Distribution	386,510
<b>SUBTOTAL</b>	<b>3,032,496</b>
<b>TOTAL</b>	<b>\$ 28,790,370</b>

SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds  
Transportation  
Central Maintenance

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 2,418,951	\$ 2,892,362	\$ 3,098,400
Operation and Maintenance	1,075,961	1,188,915	1,255,750
Capital Outlay	241,716	1,250,000	1,037,000
Total	<u>\$ 3,736,628</u>	<u>\$ 5,331,277</u>	<u>\$ 5,391,150</u>
Funding by Source			
SCMR	\$ 1,646,102	\$ 1,873,455	\$ 1,988,164
Water	907,712	1,245,702	1,144,816
Sewer	401,772	552,998	470,960
Solid Waste	304,958	495,886	458,980
Storm	375,634	398,236	571,230
Capital Projects	100,450	765,000	757,000
Total	<u>\$ 3,736,628</u>	<u>\$ 5,331,277</u>	<u>\$ 5,391,150</u>
Total Positions	24	24	26

Program Description:

The Central Maintenance (CM) Division is responsible for the maintenance of public infrastructure and property as reflected in the following eight program areas; traffic control (pavement markings, signs, non-standard streets and traffic signal maintenance), right-of-way maintenance (pavement, sidewalks, ramps and curbs), sanitary sewer collection system maintenance (sanitary sewer mains and manholes), storm sewer maintenance (ditches, storm culverts and storm sewers), water distribution maintenance (water mains, valves and service lines), meter maintenance (installation, repair, testing or replacement) and building/property maintenance. In addition the City's urban forestry program is performed by the Central Maintenance Division including public property tree trimming, stump removal and root cutting and both public and private property brush chipping, yard waste transfer site operation and leaf pickup. The Central Maintenance Division will receive funding from five primary funds; Street Construction Maintenance and Repair (SCMR), Water, Sewer, State Highway and Storm Water Funds.

Program Comments:

The 2025 recommended operations and maintenance budget reflects the addition of 2 laborers at the 2025 AFSCME rate for Step 1 Laborer. This request is intended to increase our service level and help reduce contractors that we currently use. Additional funds were added to Communications and Postage to pay for monthly fees on tablets we plan to purchase in 2025 to help move work orders paperless and use GIS and utility inventory in the field.

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

## Transportation

### Central Maintenance

Line Description		2023 Actual	2024 Budget	2025 Recommend
7001	Employee - Regular Salaries	\$ 1,577,199	\$ 1,855,529	\$ 2,019,000
7004	Retirement (PERS)	237,329	292,440	297,200
7005	Medicare	24,428	30,293	32,400
7006	Health Insurance	402,186	468,000	494,400
7008	Overtime	151,109	200,000	210,800
7009	Unemployment & Workers' Comp	26,700	46,100	44,600
Total Personnel Services		2,418,951	2,892,362	3,098,400
7210	Travel & Training	7,452	10,000	11,500
7280	Vehicle Fuel	24,102	36,600	36,600
7310	Utilities	209,089	188,000	220,000
7320	Communications/Postage	2,890	4,000	7,000
7330	Rents & Leases	4,464	1,000	1,000
7340	Professional Services	20,623	55,000	55,000
7350	Maintenance of Equipment & Facilities	84,417	86,000	86,000
7360	Insurance & Bonding	72,023	80,315	110,050
7370	Printing, Photocopy, Advert	1,730	1,000	1,000
7390	Misc. Contractual Service	201,703	250,000	250,600
7410	Office Supplies	306	1,000	1,000
7420	Operating Materials	279,344	320,000	320,000
7430	Salt	165,752	150,000	150,000
7440	Small Tools/Minor Equip.	2,066	6,000	6,000
Total Operation & Maintenance		1,075,961	1,188,915	1,255,750
7630	Equipment Items > \$2,500	123,316		
	Cent Maint Misc Equip.	-	40,000	42,000
	Lake Street Joint Repair	-	-	75,000
	Landscape Equipment	-	-	50,000
	SR 59/Erie St. Crosswalk Repair	-	-	75,000
	Salt Storage	-	-	175,000
	Leaf Truck	-	-	300,000
	One Ton Dump Truck	-	-	200,000
	Haymaker Parkway Landscape Renvn	-	-	20,000
	Roadside Mower	-	125,000	-
	Snow Plow	-	310,000	-
	Sewer Jet	-	600,000	-
	E Main St. Lead Water Service Replmt	-	50,000	-
	Water Service Line Identification	-	25,000	50,000
	Downtown Irrigation	-	50,000	50,000
7680	Lead Service Replacements	118,400	50,000	-
Total Capital Outlay		241,716	1,250,000	1,037,000
Total		\$ 3,736,628	\$ 5,331,277	\$ 5,391,150

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

## Transportation

### Central Maintenance

	Account Number(s)	102.05.560.601.	201.05.550.605.	202.05.550.605.
		Fund 102	Fund 201	Fund 202
		38%	27%	11%
Line Description		SCMR	Water	Sewer
7001 Employee-Regular Salaries	\$	767,220	\$ 545,130	\$ 222,090
7004 Retirement (PERS)		112,900	80,200	32,700
7005 Medicare		12,300	8,700	3,600
7006 Health Insurance		187,900	133,500	54,400
7008 Overtime		80,100	56,900	23,200
7009 Unemployment/Workers' Comp		16,900	12,000	4,900
Total Personnel Services		1,177,320	836,430	340,890
7210 Travel & Training		3,500	3,500	3,500
7280 Vehicle Fuel		-	25,800	8,000
7310 Utilities		220,000	-	-
7320 Communications/Postage		4,600	1,400	1,000
7330 Rents & Leases		380	260	260
7340 Professional Services		42,000	5,000	5,000
7350 Maint.of Equipment & Facilities		45,000	18,000	10,000
7360 Insurance & Bonding		96,504	4,906	8,040
7370 Printing, Photocopy, Advert		380	260	260
7390 Misc. Contractual Service		115,600	60,000	33,000
7410 Office Supplies		380	260	260
7420 Operating Materials		130,000	105,000	44,000
7430 Salt		150,000	-	-
7440 Small Tools/Minor Equip.		2,500	2,000	750
Total Operation & Maintenance		810,844	226,386	114,070
7630 Equipment Items > \$2,500:				
Central Maint Misc Equip.		-	-	-
Lake Street Joint Repair		-	-	-
Landscape Equipment		-	-	-
SR 59/Erie St. Crosswalk Repair		-	-	-
Water Service Line Identification		-	50,000	-
Downtown Irrigation		-	-	-
Salt Storage		-	-	-
Leaf Truck		-	-	-
One Ton Dump Truck		-	32,000	16,000
Haymaker Parkway Landscape Renvn		-	-	-
Total Capital Outlay		-	82,000	16,000
Total	\$	1,988,164	\$ 1,144,816	\$ 470,960

205.05.550.605.	208.05.550.605.	301.05.560.604.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2025 Total
\$ 242,280	\$ 242,280	\$ -	\$ 2,019,000
35,700	35,700	-	297,200
3,900	3,900	-	32,400
59,300	59,300	-	494,400
25,300	25,300	-	210,800
5,400	5,400	-	44,600
371,880	371,880	-	3,098,400
-	1,000	-	11,500
-	2,800	-	36,600
-	-	-	220,000
-	-	-	7,000
-	100	-	1,000
-	3,000	-	55,000
6,500	6,500	-	86,000
600	-	-	110,050
-	100	-	1,000
21,000	21,000	-	250,600
-	100	-	1,000
13,000	28,000	-	320,000
-	-	-	150,000
-	750	-	6,000
41,100	63,350	-	1,255,750
-	-	42,000	42,000
-	-	75,000	75,000
-	-	50,000	50,000
-	-	75,000	75,000
-	-	-	50,000
-	-	50,000	50,000
-	-	175,000	175,000
30,000	120,000	150,000	300,000
16,000	16,000	120,000	200,000
-	-	20,000	20,000
46,000	136,000	757,000	1,037,000
\$ 458,980	\$ 571,230	\$ 757,000	\$ 5,391,150

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 394,347	\$ 496,390	\$ 535,600
Operation and Maintenance	287,452	391,775	392,620
Capital Outlay	12,855	70,000	245,000
Total	<u>\$ 694,654</u>	<u>\$ 958,165</u>	<u>\$ 1,173,220</u>
Funding by Source			
SCMR	\$ 497,854	\$ 645,910	\$ 662,710
Water	51,200	91,260	127,395
Sewer	31,480	62,831	83,565
Solid Waste	50,605	59,582	87,675
Storm	50,660	59,582	87,875
Capital Projects	12,855	39,000	124,000
Total	<u>\$ 694,654</u>	<u>\$ 958,165</u>	<u>\$ 1,173,220</u>
Total Positions	4	4	4

## Program Description:

This division performs maintenance on municipal vehicles and equipment for all City departments and divisions. Vehicle maintenance currently services approximately 400 pieces of equipment, including vehicles, trucks, excavators, and other small tools.

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

## Program Comments:

The 2025 recommended budget reflects a slight increase from 2024. It is mainly status quo operating budget with the biggest increase in operating materials due to inflation. As future plans progress we will look at continuing to increase training to allow for continuing education on our diagnostic tools. The capital does include a vehicle that is needed for the department to function in an efficient manner.

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 262,728	\$ 322,205	\$ 360,500
7004 Retirement (PERS)	38,275	51,661	47,605
7005 Medicare	3,912	5,349	5,675
7006 Health Insurance	69,564	78,000	84,000
7008 Overtime	14,968	30,000	30,000
7009 Unemployment & Workers' Comp	4,900	9,175	7,820
Total Personnel Services	394,347	496,390	535,600
7210 Travel & Training	66	4,000	4,000
7280 Vehicle Fuel	131,378	188,000	188,000
7310 Utilities	10,691	17,000	17,000
7320 Communications/Postage	464	500	500
7330 Rentals	4,720	2,500	2,500
7340 Professional Services	4,248	3,000	3,000
7350 Maintenance of Equipment & Facility	19,528	17,500	17,500
7360 Insurance & Bonding	1,134	1,275	1,920
7370 Printing, Photocopy, Advertising	84	100	100
7390 Misc. Contractual Service	4,238	10,500	10,700
7410 Office Supplies	573	400	400
7420 Operating Materials	106,525	143,000	143,000
7440 Small Tools/Minor Equipment	3,803	4,000	4,000
Total Operation & Maintenance	287,452	391,775	392,620
7630 Equipment Items > \$2,500	12,855		
Miscellaneous Equipment	-	30,000	30,000
Portable Vehicle Lift	-	40,000	-
Locker Room Renovations	-	-	15,000
Mobile Service Truck	-	-	200,000
	-	-	-
Total Capital Outlay	12,855	70,000	245,000
Total	\$ 694,654	\$ 958,165	\$ 1,173,220

# SCMR/Water/Sewer/Solid Waste/Storm Water/Capital Improvements Funds

Transportation

Vehicle Maintenance

Account Number(s)		102.05.560.602.	201.05.550.606.	202.05.550.606.
		Fund 102 50% SCMR	Fund 201 16% Water	Fund 202 10% Sewer
Line Description				
7001	Employee - Regular Salaries	\$ 180,250	\$ 57,680	\$ 36,050
7004	Retirement (PERS)	23,800	7,615	4,760
7005	Medicare	2,835	910	570
7006	Health Insurance	42,000	13,440	8,400
7008	Overtime	17,500	4,000	2,500
7009	Unemployment & Workers' Comp	3,905	1,250	785
Total Personnel Services		270,290	84,895	53,065
7210	Travel & Training	4,000	-	-
7280	Vehicle Fuel	188,000	-	-
7310	Utilities	17,000	-	-
7320	Communications/Postage	500	-	-
7330	Rentals	2,500	-	-
7340	Professional Services	3,000	-	-
7350	Maintenance of Equipment & Facility	17,500	-	-
7360	Insurance & Bonding	1,920	-	-
7370	Printing, Photocopy, Advertising	100	-	-
7390	Misc. Contractual Service	10,500	-	-
7410	Office Supplies	400	-	-
7420	Operating Materials	143,000	-	-
7440	Small Tools/Minor Equipment	4,000	-	-
Total Operation & Maintenance		392,420	-	-
7630	Equipment Items > \$2,500			
	Miscellaneous Equipment	-	7,500	7,500
	Locker Room Renovations	-	3,000	3,000
	Mobile Service Truck	-	32,000	20,000
Total Capital Outlay		-	42,500	30,500
Total	Total By Fund	\$ 662,710	\$ 127,395	\$ 83,565

205.05.550.606.	208.05.550.606.	301.05.560.606.	
Fund 205 12% Solid Waste	Fund 208 12% Storm Water	Fund 301 Capital Improvements	2025 Total
\$ 43,260	\$ 43,260	\$ -	\$ 360,500
5,715	5,715	-	47,605
680	680	-	5,675
10,080	10,080	-	84,000
3,000	3,000	-	30,000
940	940	-	7,820
63,675	63,675	-	535,600
-	-	-	4,000
-	-	-	188,000
-	-	-	17,000
-	-	-	500
-	-	-	2,500
-	-	-	3,000
-	-	-	17,500
-	-	-	1,920
-	-	-	100
-	200	-	10,700
-	-	-	400
-	-	-	143,000
-	-	-	4,000
-	200	-	392,620
-	-	15,000	30,000
-	-	9,000	15,000
24,000	24,000	100,000	200,000
24,000	24,000	124,000	245,000
\$ 87,675	\$ 87,875	\$ 124,000	\$ 1,173,220

State Highway Fund  
Transportation  
Central Maintenance

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	67,200	87,200	100,000
Capital Outlay	-	-	-
Total	<u>\$ 67,200</u>	<u>\$ 87,200</u>	<u>\$ 100,000</u>
Funding by Source State Highway	<u>\$ 67,200</u>	<u>\$ 87,200</u>	<u>\$ 100,000</u>
Total	<u>\$ 67,200</u>	<u>\$ 87,200</u>	<u>\$ 100,000</u>
Total Positions	0	0	0

Program Description:

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

Program Comments:

The 2025 recommended budget allows for expenditure of moneys recieved specific for state highways within the City. State Routes 43, 59 and 261.

State Highway Fund  
Transportation  
Central Maintenance

Account Number(s) 103.05.560.601.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7390 Misc. Contractual Service	\$ 67,200	\$ 22,400	\$ 35,200
7420 Operating Materials	-	64,800	64,800
Total Operation & Maintenance	67,200	87,200	100,000
7630 Equipment Items >\$2500.00	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 67,200	\$ 87,200	\$ 100,000

Capital Improvements Fund  
Transportation  
Capital Facilities

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	943,669	-	-
Capital Outlay	1,785,821	2,698,000	22,126,000
Total	<u>\$ 2,729,490</u>	<u>\$ 2,698,000</u>	<u>\$ 22,126,000</u>
Funding by Source Capital Projects	<u>\$ 2,729,490</u>	<u>\$ 2,698,000</u>	<u>\$ 22,126,000</u>
Total	<u>\$ 2,729,490</u>	<u>\$ 2,698,000</u>	<u>\$ 22,126,000</u>
Total Positions	0	0	0

Program Description:

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

Program Comments:

This division is used to assist in implementation of the five-year capital improvement plan on an annual basis. All project expenditures are presented to City Council in the annual CIP Plan Update.

# Capital Improvements Fund

## Transportation

### Capital Facilities

Account Number(s)

301.05.560.604.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7340 Professional Services	\$ 940,282	\$ -	\$ -
7350 Maint of Equip & Facilities	360	-	-
7370 Printing, Photocopy, Advertising	2,667	-	-
7420 Operating Materials	360	-	-
Total Operation & Maintenance	943,669	-	-
7630 Equipment Items > \$2,500	47,862		
7680 Contract	1,737,959		
Engineering Drawing Update	-	12,500	-
Annual Street & Sidewalk Program	-	1,600,000	300,000
Sidewalk Tree Damage Repairs	-	5,000	5,000
East Main Street Area Improvements	-	300,000	-
Misc Active Transportation Improvements	-	40,000	40,000
SR 261/Mogadore and Franklin Signals	-	28,000	-
Specifications Update	-	12,500	-
Sunrise Bridge Rehabilitation	-	700,000	740,000
E Main St. Area Improvements	-	-	20,740,000
PTZ Camera Replacement	-	-	36,000
Hudson Road Improvements	-	-	75,000
N. Mantua St. Improvements	-	-	150,000
Summit/Franklin Intersection	-	-	40,000
Total Capital Outlay	1,785,821	2,698,000	22,126,000
Total	\$ 2,729,490	\$ 2,698,000	\$ 22,126,000





## Utility Services

<b><u>FUNDING BY PROGRAM AREA</u></b>		<b>2025</b>	<b><u>RECOMMEND</u></b>
<b>BASIC UTILITY SERVICES</b>			
Water			
	Water Plant Operations	\$	2,203,483
	Water Plant Capital		2,770,000
	Capital Facilities		225,000
	<b>SUBTOTAL</b>		<b>5,198,483</b>
Water Reclamation			
	Water Rec.Plant Operations		2,399,315
	Water Rec. Plant Capital		1,089,000
	Capital Facilities		850,000
	<b>SUBTOTAL</b>		<b>4,338,315</b>
Utility Billing			
	Utility Billing Operations		106,140
	<b>SUBTOTAL</b>		<b>106,140</b>
Storm Water Drainage			
	Storm Water Drainage		1,800
	Capital Facilities		1,525,000
	<b>SUBTOTAL</b>		<b>1,526,800</b>
	<b>TOTAL</b>	<b>\$</b>	<b>11,169,738</b>

Water Fund  
Utility Services  
Water Production

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ 1,024,897	\$ 1,208,365	\$ 1,224,770
Operation and Maintenance	712,468	936,100	978,713
Capital Outlay	715,026	1,212,500	2,770,000
Total	<u>\$ 2,452,391</u>	<u>\$ 3,356,965</u>	<u>\$ 4,973,483</u>
Funding by Source			
Water	<u>\$ 2,452,391</u>	<u>\$ 3,356,965</u>	<u>\$ 4,973,483</u>
Total	<u>\$ 2,452,391</u>	<u>\$ 3,356,965</u>	<u>\$ 4,973,483</u>
Total Positions	10	10	10

Program Description:

The Kent Water Treatment Plants major responsibilities are the treatment, pumping and storage of potable water for the City of Kent. The Water Treatment Plant treats an average of 2.60 million gallons of water per day (MGD). The Water Treatment Plant has the capacity to treat 6.0 MGD, and with modification can treat 12 MGD. The treatment process is the lime-soda ash method for softening, then Co2 is used for stabilization, fluoride is used for dental health, and then chlorine is used for disinfection. The development of an additional secondary wellfield to ensure an adequate supply of water in the future is a major concern of this administration.

Program Comments:

The 2025 recommended operation and maintenance budget reflects an increase of \$42,613, or 4.55% increase compared to the 2024 budget. This reflects the need to realign our budget to accomodate and manage new mandates via the Ohio EPA as well as allow us to reinstitute maintenance programs that may have been put on hold during COVID. An increase in chemical costs for the treatment of water, scheduled maintenance along with inflation has also caused the increased budget in operation and maintenance.

Water Fund  
Utility Services  
Water Production

Account Number(s)

201.05.550.501.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 684,943	\$ 802,174	\$ 804,000
7004 Retirement (PERS)	96,366	120,871	120,960
7005 Medicare	10,287	12,520	12,530
7006 Health Insurance	178,250	195,000	210,000
7008 Overtime	45,051	60,000	60,000
7009 Unemployment & Workers' Comp	10,000	17,800	17,280
Total Personnel Services	1,024,897	1,208,365	1,224,770
7210 Travel & Training	2,615	3,500	3,500
7280 Vehicle Fuel	3,761	15,000	15,000
7310 Utilities	224,670	240,000	260,000
7320 Communications/Postage	2,843	3,500	7,500
7330 Rents & Leases	927	10,000	10,000
7340 Professional Services	26,354	35,000	40,000
7350 Maintenance of Equipment & Facility	47,352	75,000	100,000
7360 Insurance & Bonding	42,893	48,050	61,663
7370 Printing, Photocopy, Advertising	707	1,000	1,000
7390 Misc. Contractual Service	18,873	24,050	24,050
7410 Office Supplies	254	1,000	1,000
7420 Operating Materials	323,116	460,000	435,000
7440 Small Tools/Minor Equipment	18,103	20,000	20,000
Total Operation & Maintenance	712,468	936,100	978,713
7630 Equipment Items>\$2,500	99,627		
WTP Misc Plant Equipment		50,000	50,000
7680 Contract	615,399		
Roof Repair	-	250,000	-
400K/500K Water Tanks Rehab	-	72,500	2,000,000
Facilities Plan	-	40,000	-
Wellfield Development	-	200,000	550,000
Wellfield Maint. Agree.	-	100,000	50,000
SCADA Upgrades	-	50,000	-
Surge Protection Improvements	-	300,000	-
Pump Room Upgrades	-	75,000	-
Lime Slaker Installation	-	75,000	-
Lime Spreader	-	-	50,000
Erie Drive Waterline	-	-	70,000
Total Capital Outlay	715,026	1,212,500	2,770,000
	<u>\$ 2,452,391</u>	<u>\$ 3,356,965</u>	<u>\$ 4,973,483</u>

Sewer Fund  
Utility Services  
Water Reclamation

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 1,233,723	\$ 1,601,970	\$ 1,511,995
Operation and Maintenance	657,793	852,690	887,320
Capital Outlay	1,327,583	1,086,100	1,089,000
Total	<u>\$ 3,219,099</u>	<u>\$ 3,540,760</u>	<u>\$ 3,488,315</u>
Funding by Source			
Sewer	<u>\$ 3,219,099</u>	<u>\$ 3,540,760</u>	<u>\$ 3,488,315</u>
Total	<u>\$ 3,219,099</u>	<u>\$ 3,540,760</u>	<u>\$ 3,488,315</u>
Total Positions	13	13	13

Program Description:

The Kent Water Reclamation Facility has a design flow of 5.0 million gallons per day and is currently treating an average daily flow of 2.66 million gallons. The overall treatment process is termed advanced secondary activated sludge and utilizes physical, chemical and biological methods for the removal of conventional pollutants in addition to phosphorus and ammonia from the sewage waste stream.

Major treatment processes include influent screening, grit removal, ferrous chloride addition, pre-aeration, primary clarification, alkalinity addition, aeration, secondary clarification, chlorination, de-chlorination, post-aeration, anaerobic digestion, belt press bio-solids dewatering and bio-solids disposal/reuse. The treated water is discharged into the Cuyahoga River via an NPDES permit issued by the Ohio EPA. The stabilized and dewatered bio-solids are transported to Sayre farms in northern Portage county, Ohio for the purpose of land application.

This division is responsible for the operation and maintenance of seven off-site sewage pump stations along with the Kent waterfall pumping system located at Franklin Mills Riveredge Park. We are also responsible for the WRF laboratory which runs tests on the influent, the effluent and the bio-solids of the treatment facility. The laboratory personnel also work with the facility's IPP Environmental Tech on collecting industry samples to help determine compliance.

Program Comments:

The 2025 recommended O&M budget reflects an increase of \$34,630, or 4.06% compared to the 2024 budget. This increase relates to the increased cost of products, delivery and availability of parts and chemicals along with surcharges being passed on to us. Maintenance at the facility has increased in both cost and frequency, with the major projects that are currently being done or planned in the future there is the supporting equipment that still needs maintained, repaired or replaced, the cost for all of those items have the same increases and delays as the above mentioned. In addition redundancy supplies of treatment chemicals will be needed to ensure continued treatment.

Sewer Fund  
Utility Services  
Water Reclamation

Account Number(s)

202.05.550.503.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 863,216	\$ 1,126,831	\$ 1,048,675
7004 Retirement (PERS)	117,381	153,935	142,240
7005 Medicare	12,576	16,704	15,585
7006 Health Insurance	205,350	253,500	258,000
7008 Overtime	21,200	26,000	26,000
7009 Unemployment & Workers' Comp	14,000	25,000	21,495
Total Personnel Services	1,233,723	1,601,970	1,511,995
7210 Travel & Training	4,422	6,500	6,500
7280 Vehicle Fuel	6,460	15,000	12,000
7310 Utilities	193,274	235,000	255,000
7320 Communications/Postage	2,906	7,000	7,000
7330 Rents & Leases	1,316	2,000	2,000
7340 Professional Services	15,901	42,000	40,000
7350 Maintenance of Equipment & Facility	93,653	135,000	135,000
7360 Insurance & Bonding	47,859	53,610	64,320
7370 Printing, Photocopy, Advertising	120	500	500
7390 Misc. Contractual Service	120,898	131,080	140,000
7410 Office Supplies	512	1,000	1,000
7420 Operating Materials	170,472	220,000	220,000
7440 Small Tools/Minor Equipment	-	4,000	4,000
Total Operation & Maintenance	657,793	852,690	887,320
7630 Equipment Items > \$2,500			
WRF-Misc Plant Equipment	131,966	100,000	100,000
Electrical Replacement	-	-	10,000
New Pumps for Overholt Pump Stat.	-	-	46,000
VFD's for RAS and WAS Pumps	-	-	30,000
WEMCO Transfer Pump for #3 Dig.	-	-	40,000
Lab Vehicle	-	-	55,000
Motor Control Center Replacmt	-	100,000	-
Press Rehabilitation	-	10,000	42,000
Auto Sampler	-	7,400	-
Safety Equipment	-	5,000	5,000
Lift Station Wt Well Gates	-	14,400	-
Thermo Refrigerator/Freezer	-	4,300	-
Overhauling Turbo Blower	-	-	40,000
Generator	-	-	200,000
Drain Piping in Serv Bldg. Replmt	-	-	30,000
7680 Contract	1,195,617		
Sandblasting and Painting	-	-	16,000
Influent Headworks Building	-	-	475,000
Final Clarifiers Rehabilitaton	-	845,000	-
Total Capital Outlay	1,327,583	1,086,100	1,089,000
Total	\$ 3,219,099	\$ 3,540,760	\$ 3,488,315

## Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	644	-	1,800
Capital Outlay	2,090,619	375,000	2,600,000
Total	<u>\$ 2,091,263</u>	<u>\$ 375,000</u>	<u>\$ 2,601,800</u>
Funding by Source			
Water	\$ 822,455	\$ 200,000	\$ 225,000
Sewer	952,750	25,000	850,000
Storm Water Drainage	316,058	150,000	1,526,800
Total	<u>\$ 2,091,263</u>	<u>\$ 375,000</u>	<u>\$ 2,601,800</u>
Total Positions	0	0	0

### Program Description:

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

### Program Comments:

This division is used to fund implementation of the five-year capital improvement plan on an annual basis relative to public utilities. All project expenditures are presented to City Council in the annual CAP Plan Update.

# Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

Line Description	2023 Actual	2024 Budget	2025 Recommend
7340 Professional Services	\$ 644	\$ -	\$ 1,800
Total Operation & Maintenance	644	-	1,800
7680 Contract	2,090,619		
Cuyahoga River Sewer Relocation	-	-	750,000
Annual Street Program	-	75,000	25,000
Geographic Information System	-	-	50,000
Specifications Update	-	37,500	-
Storm Sewer Televising	-	50,000	150,000
PCWR Joint Water Planning Study	-	50,000	-
Water Meter Replacement	-	-	125,000
Water Meter Study	-	125,000	-
East Main St. Area Improvement	-	-	1,500,000
Standard Construction Drawing Update	-	37,500	-
Total Capital Outlay	2,090,619	375,000	2,600,000
Total	\$ 2,091,263	\$ 375,000	\$ 2,601,800

# Water/Sewer/Storm Water Funds

Utility Services

Capital Facilities

	Account Number(s)	201.05.550.502.	202.05.550.505.	208.05.550.508.
		Fund 201	Fund 202	Fund 208
Line Description		Water	Sewer	Storm Water
7340 Professional Services		\$ -	\$ -	\$ 1,800
Total Operation & Maintenance		-	-	1,800
7680 Contract:				
Cuyahoga River Sewer Relocation		\$ -	\$ 750,000	\$ -
Annual Sidewalk/Street Program		-	-	25,000
Geographic Information System		-	-	50,000
Storm Sewer Televising		-	-	150,000
Water Meter Replacement		125,000	-	-
East Main St. Area Improvement		100,000	100,000	1,300,000
Total Capital Outlay		225,000	850,000	1,525,000
Total		\$ 225,000	\$ 850,000	\$ 1,526,800

2025 Total	
<hr/>	
\$	1,800
<hr/>	
	1,800
<hr/>	
\$	750,000
	25,000
	50,000
	150,000
	125,000
	1,500,000
<hr/>	
	2,600,000
<hr/>	
\$	2,601,800
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# Health Services

## FUNDING BY PROGRAM AREA

## 2025 RECOMMEND

### HEALTH SERVICES

#### Health Services

#### Health Department:

Administrative	\$ 732,230
General Workforce	153,795
Tobacco Grant	44,000
Other Grants	128,410
Food Service	132,450
Revolving Housing	180,600
Swimming Pool Inspection	8,910

<b>TOTAL</b>	<u><u>\$ 1,380,395</u></u>
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# General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health Department

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 789,176	\$ 956,630	\$ 912,825
Operation and Maintenance	305,727	331,200	467,570
Capital Outlay	-	60,000	-
Total	<u>\$ 1,094,903</u>	<u>\$ 1,347,830</u>	<u>\$ 1,380,395</u>
Funding by Source			
General	\$ 580,075	\$ 785,725	\$ 732,230
Food Service	92,949	159,625	132,450
Revolving Housing	153,523	206,265	180,600
Swimming Pool Inspection	6,446	11,660	8,910
General Workforce	110,605	101,255	153,795
Tobacco Grant	69,857	63,800	44,000
Other Grants	81,448	19,500	128,410
Total	<u>\$ 1,094,903</u>	<u>\$ 1,347,830</u>	<u>\$ 1,380,395</u>
Total Positions	7	7	7

## Program Description:

The Kent City Health Department (KCHD) provides numerous health-related services to the citizens of Kent. Examples include annual inspecting and licensing of restaurants, food services establishments, mobile food trucks & vending machines, public swimming pools, body art, well and septic systems, public schools, and childcare centers. We also perform investigations into all State mandated reportable diseases, as well as education, prevention, and enforcement of underage smoking and vaping. Throughout Healthy Eating and Active Living Grant we worked closely with Haymakers Farmers Market. We held our 2nd Health Fair as well as participated in many local health promotion events. The KCHD also responds to service requests regarding threats to public health and the environment. Corrective action may result as of investigations. We have incorporated a falls reduction program as well as a car seat installation service. We strive to provide the most up to date and reliable information on health & wellness. KCHD participates in training and drills for emergency preparedness. We are attempting to expand capacity through grants and have attained multiple sizable awards. KCHD seeks to grow the next generation of public health workers by partnering with Kent State University providing practicums and internships.

## Program Comments:

The 2025 recommended O&M budget reflects an increase of \$136,370 or 41.17 compared to the 2024 budget, which is related to grant funding by the EPA, FDA, and the Ohio Department of Health.

# General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health Department

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 558,407	\$ 671,806	\$ 660,000
7004 Retirement (PERS)	77,358	97,832	92,645
7005 Medicare	7,997	10,137	9,595
7006 Health Insurance	134,651	156,000	132,000
7008 Overtime	1,163	1,750	1,750
7009 Unemployment & Workers' Comp	6,000	15,505	13,235
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	789,176	956,630	912,825
7210 Travel & Training	2,970	14,250	8,750
7280 Vehicle Fuel	1,823	3,150	3,150
7310 Utilities	9,584	13,500	12,000
7320 Communications/Postage	5,342	7,300	7,350
7330 Rents & Leases	56,795	62,000	62,000
7340 Professional Services	118,198	128,000	203,000
7350 Maintenance of Equipment & Facilities	3,487	3,690	3,690
7360 Insurance & Bonding	9,054	10,150	12,645
7370 Printing, Photocopy, Advertising	908	10,500	17,500
7390 Misc. Contractual Service	45,324	31,460	42,460
7410 Office Supplies	4,754	7,300	7,050
7420 Operating Materials	47,164	39,000	87,075
7440 Small Tools/Minor Equipment	324	900	900
Total Operation & Maintenance	305,727	331,200	467,570
7630 Equipment Items > \$2,500	-	60,000	-
Total Capital Outlay	-	60,000	-
Total	\$ 1,094,903	\$ 1,347,830	\$ 1,380,395

# General/Food Service/Revolving Housing/Swimming Pool Inspections Funds

Health Services

Health

	Account Number(s)	110.02.520.201.	107.02.520.202.	120.02.520.203.
Line Description	Health Department	Food Service	Revolving Housing	
7001 Employee - Regular Salaries	\$ 392,480	\$ 70,000	\$ 105,000	
7004 Retirement (PERS)	55,175	9,800	14,700	
7005 Medicare	5,705	1,015	1,525	
7006 Health Insurance	50,730	23,520	35,280	
7008 Overtime	1,000	750	-	
7009 Unemployment & Workers' Comp	6,435	3,000	2,800	
7250 Auto Allowance	3,600	-	-	
Total Personnel Services	515,125	108,085	159,305	
7210 Travel & Training	2,000	1,250	1,000	
7280 Vehicle Fuel	650	1,250	1,250	
7310 Utilities	3,500	-	-	
7320 Communications/Postage	6,500	425	425	
7330 Rents & Leases	42,000	10,000	10,000	
7340 Professional Services	118,000	-	-	
7350 Maintenance of Equipment & Facilities	690	1,500	1,500	
7360 Insurance & Bonding	12,645	-	-	
7370 Printing, Photocopy, Advertising	8,500	1,000	1,000	
7390 Misc. Contractual Service	17,220	1,620	1,620	
7410 Office Supplies	1,500	1,500	1,500	
7420 Operating Materials	3,000	5,820	3,000	
7440 Small Tools/Minor Equipment	900	-	-	
Total Operation & Maintenance	217,105	24,365	21,295	
	Fund 301			
7630 Equipment Items > \$2,500	-	-	-	
Total Capital Outlay	-	-	-	
Total	\$ 732,230	\$ 132,450	\$ 180,600	

130.02.520.204.      110.02.520.205.      110.02.520.206.      110.02.520.207.

Swimming Pool Inspection	General Workforce	Tobacco Grant	Other Grants	2025 Total
\$ 6,000	\$ 65,000	\$ 17,320	\$ 4,200	\$ 660,000
850	9,100	2,430	590	92,645
90	945	250	65	9,595
1,470	21,000	-	-	132,000
-	-	-	-	1,750
-	1,000	-	-	13,235
-	-	-	-	3,600
8,410	97,045	20,000	4,855	912,825
-	2,500	2,000	-	8,750
-	-	-	-	3,150
-	-	-	8,500	12,000
-	-	-	-	7,350
-	-	-	-	62,000
-	-	5,000	80,000	203,000
-	-	-	-	3,690
-	-	-	-	12,645
-	-	2,000	5,000	17,500
-	-	10,000	12,000	42,460
-	750	800	1,000	7,050
500	53,500	4,200	17,055	87,075
-	-	-	-	900
500	56,750	24,000	123,555	467,570
-	-	-	-	-
-	-	-	-	-
\$ 8,910	\$ 153,795	\$ 44,000	\$ 128,410	\$ 1,380,395





## Recreation

### FUNDING BY PROGRAM AREA

### 2025 RECOMMEND

#### LEISURE TIME ACTIVITIES

##### Leisure Time Activities

Parks and Recreation

\$ 1,710,970

KYBS

56,120

K-6 Child Care

411,025

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2,178,115

##### Capital Projects

Parks & Recreation

120,100

**TOTAL**

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\$ 2,298,215

## Parks & Recreation Fund

### Leisure Time Activities

### Parks & Recreation

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 993,255	\$ 1,163,285	\$ 1,215,925
Operation and Maintenance	431,918	543,600	495,045
Capital Outlay	181,013	224,000	120,100
Total	<u>\$ 1,606,186</u>	<u>\$ 1,930,885</u>	<u>\$ 1,831,070</u>
Funding by Source			
Recreation	<u>\$ 1,606,186</u>	<u>\$ 1,930,885</u>	<u>\$ 1,831,070</u>
Total	<u>\$ 1,606,186</u>	<u>\$ 1,930,885</u>	<u>\$ 1,831,070</u>
Total Positions	13*	13*	13*
* Includes full-time employees only.			

#### Program Description:

Kent Parks and Recreation maintains the following recreation areas: Plum Creek Park, Fred Fuller Park which includes Kramer fields, Franklin Mills Riveredge Park which includes Brady's Leap and the John Brown Tannery Site, Fishcreek Park, Al Lease Park, Yacavona Park, Highland Park, Chadwick Park, Jessie Smith Wildlife Refuge, the John Davey Arboretum, River Bend Park, Forest Lakes Park, Depeyster Field, Stonewater Park and the Franklin Avenue Recreation Center.

Thousands of Kent citizens participate in recreation organized activities. Recreation activities are comprised of the following: Senior Programs – Kent Retirees Association; Silver Sneakers Fitness Program Adult Programs – fitness classes, softball leagues, tennis lessons, open volleyball, and basketball leagues Youth Programs – youth sports, martial arts, environmental education, and cultural arts are offered for boys and girls ages 3 to 18 years of age. The youth sports that are offered include baseball/softball, tennis, volleyball, lacrosse, flag football, cheer and dance, soccer, wrestling, and sports camps. The education component offers preschool programs, school age programs, and four summer day camps and a Kids Nite Out Program. The newest addition to the recreation department is the cultural arts for youth, a children's musical theatre program. Special events are also held throughout the year for the citizens of the community. Examples include Art in the Park, Black Squirrel Adventure Race, Turkey Trot, Halloween Family Festival, Shop with A Cop, Santa's arrival in downtown Kent, sport contests, Hershey Track Meet, River Day, Schoolz Out Ice Skating Party and an Easter Egg Hunt.

#### Program Comments:

The 2025 recommended operation and maintenance budget reflects an decrease of \$48,555, or 8.93% compared to the 2024 budget. This decrease was figured in to attempt to preserve the limited funds the parks and rec. department has available.

# Parks & Recreation Fund

Leisure Time Activities

Parks & Recreation

Account Number(s)

106.03.530.301.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 673,671	\$ 806,308	\$ 850,000
7004 Retirement (PERS)	97,995	116,781	119,000
7005 Medicare	9,982	12,096	12,325
7006 Health Insurance	165,850	175,500	189,000
7008 Overtime	28,257	25,000	25,000
7009 Unemployment & Workers' Comp	13,900	24,000	17,000
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	993,255	1,163,285	1,215,925
7210 Travel & Training	3,988	16,500	10,000
7280 Vehicle Fuel	12,855	21,000	21,000
7310 Utilities	50,696	55,000	54,000
7320 Communications/Postage	4,754	5,000	5,000
7330 Rents & Leases	24,291	26,000	30,000
7340 Professional Services	87,168	100,000	100,000
7350 Maintenance of Equipment & Facility	23,841	40,000	30,000
7360 Insurance & Bonding	16,155	18,100	24,045
7370 Printing, Photocopy, Advertising	4,522	10,000	6,000
7390 Misc. Contractual Service	92,986	102,000	98,000
7410 Office Supplies	18	6,000	5,000
7420 Operating Materials	104,094	138,000	107,000
7440 Small Tools/Minor Equipment	6,550	6,000	5,000
Total Operation & Maintenance	431,918	543,600	495,045
7680 Contracts	153,191		
Park & Trail Paving & Sealing	-	25,000	25,000
Building Renovations	-	8,000	5,000
Park Amenities Improvements	-	75,000	25,000
Boardwalk Renovation	-	15,000	10,000
Playground Replacement	-	5,000	5,000
Loan Repayment	-	51,000	50,100
7630 Equipment Items > \$2,500	27,822		
Dump Truck Replacement	-	45,000	-
Total Capital Outlay	181,013	224,000	120,100
Total	\$ 1,606,186	\$ 1,930,885	\$ 1,831,070

Parks & Recreation Fund  
Leisure Time Activities  
KYBS

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 25,414	\$ 31,895	\$ 17,620
Operation and Maintenance	17,343	40,000	38,500
Capital Outlay	-	-	-
Total	<u>\$ 42,757</u>	<u>\$ 71,895</u>	<u>\$ 56,120</u>
Funding by Source			
Recreation	<u>\$ 42,757</u>	<u>\$ 71,895</u>	<u>\$ 56,120</u>
Total	<u>\$ 42,757</u>	<u>\$ 71,895</u>	<u>\$ 56,120</u>
Total Positions*	0	0	0

\* Includes full-time employees only.

Program Description:

The Kent Youth Baseball & Softball - KYBS (formerly KABC) cost center is used to account for expenditures related to this popular recreation program. KYBS is funded primarily through user charges and sponsorship fees. In 2016, approximately 450 boys and girls participated in 10 separate leagues. The leagues are divided into three components: instructional league, softball and baseball. The instructional league is for 5 to 7 year old boys and girls to learn the basic skills associated with baseball and softball. The Softball League is for 8 to 18 year olds and plays in either the Stow YES League or Portage South League. The baseball league is for 8 to 18 year olds and teams are placed in leagues according to their skill level. Leagues travel to neighboring communities including Streetsboro, Hudson, Portage County, Akron and Twinsburg. Tournaments for both the softball and baseball leagues are held at the end of the season.

Program Comments:

The 2025 recommended operation and maintenance budget reflects a slight decrease of \$1,500 as compared to the 2024 budget.

Parks & Recreation Fund  
Leisure Time Activities  
KYBS

Account Number(s)

106.03.530.302.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 22,013	\$ 27,000	\$ 15,000
7004 Retirement (PERS)	3,082	3,780	2,100
7005 Medicare	319	415	220
7009 Unemployment & Workers' Comp	-	700	300
Total Personnel Services	25,414	31,895	17,620
7340 Professional Services	3,704	9,500	8,000
7390 Misc. Contractual Service	810	5,500	5,500
7420 Operating Materials	12,829	25,000	25,000
Total Operation & Maintenance	17,343	40,000	38,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 42,757	\$ 71,895	\$ 56,120

## Parks & Recreation Fund

### Leisure Time Activities

#### K-6 Child Care

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 299,794	\$ 368,520	\$ 324,025
Operation and Maintenance	63,254	89,750	87,000
Capital Outlay	-	-	-
Total	<u>\$ 363,048</u>	<u>\$ 458,270</u>	<u>\$ 411,025</u>
Funding by Source			
Recreation	\$ 363,048	\$ 458,270	\$ 411,025
Total	<u>\$ 363,048</u>	<u>\$ 458,270</u>	<u>\$ 411,025</u>
Total Positions	1*	1*	1*
* Includes full-time employees only.			

#### Program Description:

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

Kent Parks and Recreation KPR Kidz Club offers child care before and after school from 6:30-8:30 a.m. and 3:00-6:00 p.m. for Kindergarten through 6th graders in the Kent City Schools. There are 3 locations: Davey Elementary, Longcoy Elementary and the Kent Recreation Center. The average amount of kids enrolled during the '15-16 school year is 125 (approximately 50 at Davey, 30 at Longcoy and 40 at the Kent Rec). Over 20 students are approved for child care assistance through the Ohio Department of Job and Family Services. Transportation is provided for Walls and Stanton students by Kent City School bus to and from the sites. The Kent Rec is open for all day child care from 6:30 a.m.-6:00 p.m. during the Kent City School's winter break, spring break, snow days and summer break. Davey will also house a summer camp this year from 9:00 a.m.-5:00 p.m. Each site has received grant money from the Step Up to Quality award program since 2008 totaling over \$50,000. Staff are trained in CPR, First Aid, Communicable Disease, Child Abuse Prevention and Child Development.

#### Program Comments:

The 2025 recommended operation and maintenance budget reflects an decrease of \$2,750, or 3.1% compared to the 2024 budget.

# Parks & Recreation Fund

Leisure Time Activities

K-6 Child Care

Account Number(s)

106.03.530.303.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 241,962	\$ 297,000	\$ 258,000
7004 Retirement (PERS)	33,241	42,120	36,120
7005 Medicare	3,491	5,400	3,745
7006 Health Insurance	18,600	19,500	21,000
7009 Unemployment & Workers' Comp	2,500	4,500	5,160
Total Personnel Services	299,794	368,520	324,025
7210 Travel & Training	60	1,000	1,000
7330 Rents & Leases	2,935	5,000	5,000
7340 Professional Services	1,409	2,000	2,000
7370 Printing, Photocopy, Advertising	-	500	250
7390 Misc. Contractual Service	35,449	42,500	42,500
7410 Office Supplies	-	250	250
7420 Operating Materials	23,401	36,000	35,000
7440 Small Tools/Minor Equipment	-	2,500	1,000
Total Operation & Maintenance	63,254	89,750	87,000
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 363,048	\$ 458,270	\$ 411,025

Parks & Recreation Fund  
Leisure Time Activities  
KYFC

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	20,280	28,500	-
Capital Outlay	-	-	-
Total	<u>\$ 20,280</u>	<u>\$ 28,500</u>	<u>\$ -</u>
Funding by Source			
Recreation	<u>\$ 20,280</u>	<u>\$ 28,500</u>	<u>\$ -</u>
Total	<u>\$ 20,280</u>	<u>\$ 28,500</u>	<u>\$ -</u>
Total Positions*	0	0	0
* Includes full-time employees only.			

Program Description:

This cost center is used to account for the expenditures related to the Kent Youth Football and Cheer Program. This program provides tackle football throughout the year for children ages 5 - 13 yrs old. Practices and games are held at Davey elementary with the final game played at the Kent State University Football Stadium. This program is funded and supported by user fees.

The Kent Youth Tackle Football and Cheer program runs from July - October and is part of the Gridiron Football League. 1st - 8th graders can sign up for football that meet the weight criteria. Home field is Davey Elementary School Football field. This program is funded and supported by user fees and sponsorships.

Program Comments:

The 2025 Operation & Maintenance reflects a decrease of \$28,500 due to the elimination of this activity.

Parks & Recreation Fund  
Leisure Time Activities  
KYFC

Account Number(s)

106.03.530.305.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7330 Rents & Leases	\$ -	\$ -	\$ -
7340 Professional Services	5,542	10,000	-
7390 Misc. Contractual Service	3,570	6,500	-
7420 Operating Materials	11,168	12,000	-
Total Operation & Maintenance	20,280	28,500	-
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 20,280	\$ 28,500	\$ -



# Community & Environment



<b><u>FUNDING BY PROGRAM AREA</u></b>		<b>2025</b>
		<b><u>RECOMMEND</u></b>
<b>COMMUNITY AND ENVIRONMENT</b>		
Community and Environment		
Community Development	\$	902,231
Housing and Building Inspection		467,615
C.D.B.G. Grant Fund		163,430
C.H.I.P. Grant Fund		75,000
Land Banking		5,000
Shade Tree		132,180
Urban Renewal		33,600
Public Parking		90,600
Main Street Program		75,600
Economic Development		179,275
EDA/RLF		50,000
Sustainability		136,590
<b>SUBTOTAL</b>		<b>2,311,121</b>
Capital Projects:		
C.D.B.G. Grant Fund		170,000
General Fund - Shade Tree		20,000
<b>SUBTOTAL</b>		<b>190,000</b>
Basic Utility Services		
Water - Administrative Support		7,960
Sewer - Administrative Support		7,960
Storm - Administrative Support		24,650
<b>SUBTOTAL</b>		<b>40,570</b>
MPITIE/TIF Fund		419,685
<b>TOTAL</b>		<b>\$ 2,961,376</b>

General/CDBG/CHIP Funds  
Community and Environment  
Community Development

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 626,973	\$ 768,670	\$ 727,005
Operation and Maintenance	632,854	541,155	429,406
Capital Outlay	23,640	250,000	170,000
Total	<u>\$ 1,283,467</u>	<u>\$ 1,559,825</u>	<u>\$ 1,326,411</u>
Funding by Source			
General	\$ 811,974	\$ 1,183,840	\$ 902,231
Storm Water	-	-	15,750
Comm. Development Block Grant	245,880	200,985	333,430
CHIP	225,613	175,000	75,000
Total	<u>\$ 1,283,467</u>	<u>\$ 1,559,825</u>	<u>\$ 1,326,411</u>
Total Positions	5	5	5

Program Description:

The Community Development Department administers a variety of activities associated with private sector residential and commercial projects under development in the City, including land use planning, zoning administration, building, neighborhood development, economic development, sustainability planning, and grants administration. The Planning and Zoning Division manages comprehensive land use planning activities and is responsible for administering and enforcing the City's Zoning Code. The Planning and Zoning Division provides staff support for numerous boards and commissions, including the Planning Commission, Board of Zoning Appeals, the Committee on Design & Preservation, the Sustainability Commission, the Fair Housing Board, the Community Reinvestment Area Housing Council, two local Joint Economic Development District boards, and the coordination of the City's neighborhood planning program. The Department administers several programs that are funded with federal and state grant support, including the Community Development Block Grant (CDBG), the Economic Development Administration Revolving Loan Fund, and the Community Housing Impact and Preservation (CHIP) program. The grant assistance provided through these various federal and state agencies are utilized by the Community Development Department to offer a myriad of neighborhood revitalization programs, including housing rehabilitation, public infrastructure improvements in low income residential areas, and needed emergency service programs for the homeless. The Department also administers the Social Service Grant program which provides funding to local nonprofit agencies that work with disadvantaged persons. The Department provides technical assistance to other City departments with the writing of grant proposals and prevailing wage monitoring on capital projects.

Program Comments:

The City's CDBG program year does not coincide with the City's fiscal calendar so past practice has been to budget the most recent grant award, plus estimated program income expenditures, which for the 2025 budget includes the 2024 CDBG grant award amount of \$283,425 and \$50,000 from CDBG program income. \$75,000 in CHIP program income has been appropriated for possible emergency repair projects that may be needed during the 2025 budget year. This year's budget is just over 20% less than 2024 because the City has completed its CHIP grant and will not apply for another allocation until FY 2025, for use in 2026.

General/CDBG/CHIP Funds  
Community and Environment  
Community Development

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 447,382	\$ 550,580	\$ 525,500
7004 Retirement (PERS)	61,664	76,930	73,710
7005 Medicare	6,362	8,060	7,665
7006 Health Insurance	101,965	117,000	105,000
7008 Overtime	-	1,000	1,000
7009 Unemployment & Workers' Comp	6,000	11,500	10,530
7250 Auto Allowance	3,600	3,600	3,600
Total Personnel Services	626,973	768,670	727,005
7210 Travel & Training	8,030	5,800	5,500
7280 Vehicle Fuel	2,004	3,000	3,000
7320 Communications/Postage	10,629	26,000	26,000
7340 Professional Services	72,729	39,600	39,400
7350 Maintenance of Equipment & Facility	290	2,000	2,000
7360 Insurance & Bonding	6,299	7,055	9,231
7370 Printing, Photocopy, Advertising	13,460	25,100	24,575
7390 Misc. Contractual Service	48,691	22,100	22,700
7410 Office Supplies	1,508	2,500	2,500
7420 Operating Materials	732	1,500	1,500
7440 Small Tools/Minor Equipment	581	1,500	4,000
7560 Social Service Contracts	57,015	65,000	65,000
7570 Public Service Contracts	267,824	183,000	92,000
7590 Non-City Property Improvements	6,782	7,000	7,000
7992 Program Income Expenditures	136,280	150,000	125,000
Total Operation & Maintenance	632,854	541,155	429,406
7680 Community Development Block Grants	23,640		
Permit Process Software	-	250,000	-
Elm Street Reconstruction	-	-	170,000
Total Capital Outlay	23,640	250,000	170,000
Total	1,283,467	\$ 1,559,825	\$ 1,326,411

General/CDBG/CHIP Funds  
Community and Environment  
Community Development

Account Number(s)		001.04.540.401.	208.04.550.402.	126.04.540.401.
		001	208	126
Line Description		General	Storm Water	CDBG
7001	Employee - Regular Salaries	\$ 512,500	\$ 12,000	\$ 1,000
7004	Retirement (PERS)	72,270	1,300	140
7005	Medicare	7,500	150	15
7006	Health Insurance	102,900	2,100	-
7008	Overtime	1,000	-	-
7009	Unemployment & Workers' Comp	10,330	200	-
7250	Auto Allowance	3,600	-	-
Total Personnel Services		710,100	15,750	1,155
7210	Travel & Training	5,300	-	200
7280	Vehicle Fuel	3,000	-	-
7320	Communications/Postage	26,000	-	-
7340	Professional Services	20,000	-	19,400
7350	Maintenance of Equipment & Facility	2,000	-	-
7360	Insurance & Bonding	9,231	-	-
7370	Printing, Photocopy, Advertising	24,000	-	575
7390	Misc. Contractual Service	22,600	-	100
7410	Office Supplies	2,500	-	-
7420	Operating Materials	1,500	-	-
7440	Small Tools/Minor Equipment	4,000	-	-
7560	Social Service Contracts	65,000	-	-
7570	Public Service Contracts	-	-	92,000
7590	Non-City Property Improvements	7,000	-	-
7992	Program Income Expenditures	-	-	50,000
Total Operation & Maintenance		192,131	-	162,275
Fund 301				
7680	Community Development Block Grant Elm St. Reconstruction	-	-	170,000
Total Capital Outlay		-	-	170,000
Total		\$ 902,231	\$ 15,750	\$ 333,430

136.04.540.413.

136 CHIP	2025 Total
\$ -	\$ 525,500
-	73,710
-	7,665
-	105,000
-	1,000
-	10,530
-	3,600
-	727,005
-	5,500
-	3,000
-	26,000
-	39,400
-	2,000
-	9,231
-	24,575
-	22,700
-	2,500
-	1,500
-	4,000
-	65,000
-	92,000
-	7,000
75,000	125,000
75,000	429,406
-	170,000
-	170,000
\$ 75,000	\$ 1,326,411

General/Water/Sewer/Storm Water Funds  
Community and Environment  
Building Department

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 352,651	\$ 436,540	\$ 445,650
Operation and Maintenance	43,403	46,185	46,785
Capital Outlay	-	-	-
Total	<u>\$ 396,054</u>	<u>\$ 482,725</u>	<u>\$ 492,435</u>
Funding by Source			
General	\$ 350,396	\$ 431,350	\$ 467,615
Water	6,523	7,340	7,960
Sewer	6,523	7,340	7,960
Storm	32,612	36,695	8,900
Total	<u>\$ 396,054</u>	<u>\$ 482,725</u>	<u>\$ 492,435</u>
Total Positions	4*	4*	4*

\* Full-time employees only

Program Description:

The Building Division is part of the Community Development Department. The Building Division is responsible for providing technical building plan review, issuing building permits, conducting inspections and authorizing final approval for all residential and commercial new construction and renovation projects throughout the City.

This division is certified by the State of Ohio. The certification requires staff to include a chief building official, a plans examiner and inspectors for all structural, electrical, heating/air conditioning, and plumbing construction activities.

The Building Division also has two Code Enforcement Officers on staff who are responsible for monitoring for compliance with all exterior and interior property maintenance requirements, rental inspections and licensing of single-family occupancy rentals, and zoning code regulations.

Program Comments:

The 2025 recommended operation and maintenance budget only changed slightly from 2024.

General/Water/Sewer/Storm Water Funds  
Community and Environment  
Building Department

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 259,793	\$ 298,476	\$ 320,000
7004 Retirement (PERS)	35,581	41,899	44,900
7005 Medicare	3,767	4,340	4,700
7006 Health Insurance	50,510	84,825	68,900
7008 Overtime	-	750	750
7009 Unemployment & Workers' Comp	3,000	6,250	6,400
Total Personnel Services	352,651	436,540	445,650
7210 Travel & Training	130	700	700
7320 Communications/Postage	1,882	2,200	2,200
7340 Professional Services	35,443	30,000	30,000
7350 Maintenance of Equipment & Facility	448	3,600	3,600
7360 Insurance & Bonding	743	840	1,440
7370 Printing, Photocopy, Advertising	100	1,500	1,500
7390 Misc. Contractual Service	4,300	5,545	5,545
7410 Office Supplies	287	500	500
7420 Operating Materials	70	800	800
7440 Small Tools/Minor Equipment	-	500	500
Total Operation & Maintenance	43,403	46,185	46,785
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 396,054	\$ 482,725	\$ 492,435

General/Water/Sewer/Storm Water Funds  
Community and Environment  
Building Department

Account Number(s)	001.04.540.402.	201.04.550.402.	202.04.550.402.
	Fund 001 94.4% General	Fund 201 1.8% Water	Fund 202 1.8% Sewer
Line Description			
7001 Employee - Regular Salaries	\$ 302,080	\$ 5,760	\$ 5,760
7004 Retirement (PERS)	42,400	800	800
7005 Medicare	4,400	100	100
7006 Health Insurance	65,100	1,200	1,200
7008 Overtime	750	-	-
7009 Unemployment & Workers' Comp	6,100	100	100
Total Personnel Services	420,830	7,960	7,960
7210 Travel & Training	700	-	-
7320 Communications/Postage	2,200	-	-
7340 Professional Services	30,000	-	-
7350 Maintenance of Equipment & Facility	3,600	-	-
7360 Insurance & Bonding	1,440	-	-
7370 Printing, Photocopy, Advertising	1,500	-	-
7390 Misc. Contractual Service	5,545	-	-
7410 Office Supplies	500	-	-
7420 Operating Materials	800	-	-
7440 Small Tools/Minor Equipment	500	-	-
Total Operation & Maintenance	46,785	-	-
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 467,615	\$ 7,960	\$ 7,960

208.04.550.402.

Fund 208 2% Storm Water	2025 Total
\$ 6,400	\$ 320,000
900	44,900
100	4,700
1,400	68,900
-	750
100	6,400
8,900	445,650
-	700
-	2,200
-	30,000
-	3,600
-	1,440
-	1,500
-	5,545
-	500
-	800
-	500
-	46,785
-	-
-	-
\$ 8,900	\$ 492,435

General Fund  
Community and Environment  
Land Banking

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	8,065	8,000	5,000
Capital Outlay	-	-	-
Total	<u>\$ 8,065</u>	<u>\$ 8,000</u>	<u>\$ 5,000</u>
Funding by Source			
General	\$ 8,065	\$ 8,000	\$ 5,000
UDAG	-	-	-
Total	<u>\$ 8,065</u>	<u>\$ 8,000</u>	<u>\$ 5,000</u>
Total Positions	0	0	0

Program Description:

This cost center is used to account for the City's land banking program which is administered for the City by the Downtown Kent Corporation (DKC). The land banking program enables the City to acquire property as opportunities for such acquisitions become available in support of economic development priorities that promote future strategic redevelopment activities. The initial funding for this program was provided through an Urban Development Action Grant (UDAG) award from the U.S. Department of Housing and Urban Development. Per the federal grant agreement, funds repaid through debt servicing payments on any lands sold are used to fund other economic development related activities. Beginning in 2000, the program has received additional financial support from the City's General Fund to continue the program when remaining UDAG funds became insufficient to meet total obligations.

Program Comments:

The City does not anticipate any land banking acquisition activities in 2025 and the budgeted funding will be used for any necessary maintenance costs associated with the vacant property at 266 N. Water Street.

General Fund  
Community and Environment  
Land Banking

Account Number(s) 001.04.540.404.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7390 Misc. Contractual Services	\$ 8,065	\$ 8,000	\$ 5,000
Total Operation & Maintenance	8,065	8,000	5,000
7610 Lands	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 8,065	\$ 8,000	\$ 5,000

General Fund  
Community and Environment  
Shade Tree

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	91,775	121,885	132,180
Capital Outlay	20,000	20,000	20,000
Total	<u>\$ 111,775</u>	<u>\$ 141,885</u>	<u>\$ 152,180</u>
Funding by Source General	<u>\$ 111,775</u>	<u>\$ 141,885</u>	<u>\$ 152,180</u>
Total	<u>\$ 111,775</u>	<u>\$ 141,885</u>	<u>\$ 152,180</u>
Total Positions	0	0	0

Program Description:

This cost center was established to account for the planting and maintenance of street trees within the public right-of-way throughout the City of Kent.

Program Comments:

The 2025 recommended budget reflects a \$10,295 or a 8.45% increase. Tree maintenance and removal along with tree plantings and the reforestation of areas to enhance the beauty and desire of the City of Kent, will be reinstituted and enhanced.

General Fund  
Community and Environment  
Shade Tree

Account Number(s)

001.05.560.405.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7210 Travel & Training	\$ 53	\$ 4,000	\$ 4,000
7280 Vehicle Fuel	5,221	7,000	7,000
7350 Maintenance of Equipment & Facility	-	900	900
7360 Insurance & Bonding	433	485	780
7390 Misc. Contractual Service	83,756	105,000	115,000
7420 Operating Materials	701	2,500	2,500
7440 Small Tools/Minor Equipment	1,611	2,000	2,000
Total Operation & Maintenance	91,775	121,885	132,180
7690 Shade Trees	20,000	20,000	20,000
Total Capital Outlay	20,000	20,000	20,000
Total	\$ 111,775	\$ 141,885	\$ 152,180

General Fund  
Community and Environment  
Urban Renewal

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	8,319	37,700	33,600
Capital Outlay	34,381	-	-
Total	<u>\$ 42,700</u>	<u>\$ 37,700</u>	<u>\$ 33,600</u>
Funding by Source General	<u>\$ 42,700</u>	<u>\$ 37,700</u>	<u>\$ 33,600</u>
Total	<u>\$ 42,700</u>	<u>\$ 37,700</u>	<u>\$ 33,600</u>
Total Positions	0	0	0

Program Description:

This cost center tracks expenditures related to the urban renewal plan adopted for the downtown, including environmental testing activities for private sites with existing or possible contamination and activities, public art initiatives, and the printing of the two annual editions of the Tree City Bulletin.

Program Comments:

The 2025 recommended operation and maintenance budget is 11% less than in 2024. No known remediation activities are anticipated for 2025.

General Fund  
Community and Environment  
Urban Renewal

Account Number(s) 001.09.570.406.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7330 Rents & Leases	\$ 2,645	\$ 2,700	\$ 3,600
7340 Professional Services	5,674	35,000	25,000
7720 Reimbursements	-	-	5,000
Total Operation & Maintenance	8,319	37,700	33,600
7680 Contracts	34,381	-	-
Total Capital Outlay	34,381	-	-
Total	\$ 42,700	\$ 37,700	\$ 33,600

General Fund  
Community and Environment  
Public Parking

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	55,341	85,600	90,600
Capital Outlay	-	-	-
Total	<u>\$ 55,341</u>	<u>\$ 85,600</u>	<u>\$ 90,600</u>
Funding by Source			
General	<u>\$ 55,341</u>	<u>\$ 85,600</u>	<u>\$ 90,600</u>
Total	<u>\$ 55,341</u>	<u>\$ 85,600</u>	<u>\$ 90,600</u>
Total Positions	0	0	0

Program Description:

This cost center accounts for expenditures related to the leasing of parking lots from private entities to provide additional public parking and the City's on-street smart parking meter program.

Program Comments:

The 2025 recommended operation and maintenance budget is about 6% more than the previous year to address expected slight increases in parking lot leases, including the ancillary parking at the First Christian Church and the West River Medical building. Funding from this cost center also supports the monthly credit card fees and replacement parts for the parking meters.

General Fund  
Community and Environment  
Public Parking

Account Number(s)

001.04.560.407.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7330 Rents & Leases	\$ 6,817	\$ 35,000	\$ 35,000
7370 Printing, Photocopy, Advertising	660	600	600
7390 Misc. Contractual Services	39,619	42,500	47,500
7420 Operating Materials	8,245	7,500	7,500
Total Operation & Maintenance	55,341	85,600	90,600
7630 Capital	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 55,341	\$ 85,600	\$ 90,600

General Fund  
Community and Environment  
Main Street Program

Resource Summary Expenditure Categories	2023 Actual	2024 Budget	2025 Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	70,000	70,000	75,600
Capital Outlay	-	-	-
Total	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 75,600</u>
Funding by Source General	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 75,600</u>
Total	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 75,600</u>
Total Positions	0	0	0

Program Description:

This cost center is used to account for expenditures related to the Main Street Kent Program. Main Street Kent works with downtown businesses to develop programs and marketing activities that promote Kent as a destination for entertainment, retail, dining options and new business opportunities.

Program Comments:

The 2025 recommended budget for the Main Street Program reflects an 8.42% increase for a new funding support agreement for years 2025-2026, with a third year option at the same level for 2027.

General Fund  
Community and Environment  
Main Street Program

Account Number(s) 001.04.540.409.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7390 Misc. Contractual Service	\$ 70,000	\$ 70,000	\$ 75,600
Total Operation & Maintenance	70,000	70,000	75,600
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 70,000	\$ 70,000	\$ 75,600

## General / EDA RLF Funds

Economic Development

Economic Development

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 99,327	\$ 148,100	\$ 145,445
Operation and Maintenance	18,519	93,750	83,830
Capital Outlay	-	-	-
Total	<u>\$ 117,846</u>	<u>\$ 241,850</u>	<u>\$ 229,275</u>
Funding by Source			
General	\$ 42,846	\$ 181,850	\$ 179,275
UDAG/EDA RLF	<u>75,000</u>	<u>60,000</u>	<u>50,000</u>
Total	<u>\$ 117,846</u>	<u>\$ 241,850</u>	<u>\$ 229,275</u>
Total Positions	1	1	1

### Program Description:

The Economic Development Division staff is part of the Community Development Department and is responsible for administering a variety of programs designed to enhance the income tax base and provide for job creation and retention through initiatives that encourage economic growth in the City. Programs offered include real property tax incentives for capital investments made in three Community Reinvestment Areas, two different revolving loan fund (RLF) programs that support new and expansion commercial projects, and the Façade Program which provides a blend of grant and low interest loan assistance to downtown businesses interested in undertaking exterior improvements. The Economic Development Division also administers a Job Creation Tax Credit Program that offers a credit on local income taxes paid to companies that create jobs and which also qualify for a tax credit from the State of Ohio. Staff manages the Celebrate Kent! grant program which has an annual allocation of \$15,000 this is used to provide small funding awards to entities that encourage and promote downtown and diversity oriented events. The Economic Development Division is responsible for the administration of the two Joint Economic Development Districts (JEDD) agreements the City has with Brimfield and Franklin Townships.

### Program Comments:

The 2025 recommended operation and maintenance budget reflects a decrease of almost \$10,000 (10.58%) resulting from a reduction in anticipated program income expenditures for 2025. Program income is revolving loan funds (RLF) from previously repaid economic development loans that are used for new loans made to new and expanding businesses in the community.

# General / EDA RLF Funds

Economic Development

Economic Development

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 75,372	\$ 110,400	\$ 106,000
7004 Retirement (PERS)	9,085	14,005	14,840
7005 Medicare	1,070	1,695	1,485
7006 Health Insurance	12,400	19,500	21,000
7009 Unemployment & Workers' Comp	1,400	2,500	2,120
Total Personnel Services	99,327	148,100	145,445
7210 Travel & Training	446	500	500
7320 Communications/Postage	439	500	500
7340 Professional Services	-	5,000	5,000
7350 Maint of Equip & Facility	-	2,600	2,600
7360 Insurance & Bonding	206	250	330
7370 Printing, Photocopy, Advertising	96	1,800	1,800
7390 Misc. Contractual Service	16,898	22,000	22,000
7410 Office Supplies	49	100	100
7420 Operating Materials	385	500	500
7440 Small Tools/Minor Equipment	-	500	500
7992 Program Income Expenditures	-	60,000	50,000
Total Operation & Maintenance	18,519	93,750	83,830
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 117,846	\$ 241,850	\$ 229,275



# General / EDA RLF Funds

Economic Development

Economic Development

Account Number(s) 001.04.540.410. 134.04.540.404.

Line Description	General	Fund 134 EDA RLF	2025 Total
7001 Employee - Regular Salaries	\$ 106,000	\$ -	\$ 106,000
7004 Retirement (PERS)	14,840	-	14,840
7005 Medicare	1,485	-	1,485
7006 Health Insurance	21,000	-	21,000
7009 Unemployment & Workers' Comp	2,120	-	2,120
Total Personnel Services	145,445	-	145,445
7210 Travel & Training	500	-	500
7320 Communications/Postage	500	-	500
7340 Professional Services	5,000	-	5,000
7350 Maint of Equip & Facility	2,600	-	2,600
7360 Insurance & Bonding	330	-	330
7370 Printing, Photocopy, Advertising	1,800	-	1,800
7390 Misc. Contractual Service	22,000	-	22,000
7410 Office Supplies	100	-	100
7420 Operating Materials	500	-	500
7440 Small Tools/Minor Equipment	500	-	500
7992 Program Income Expenditures	-	50,000	50,000
Total Operation & Maintenance	33,830	50,000	83,830
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 179,275	\$ 50,000	\$ 229,275

General Fund  
Community and Environment  
Sustainability

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ 109,090
Operation and Maintenance	22,910	70,000	27,500
Capital Outlay	-	-	-
Total	<u>\$ 22,910</u>	<u>\$ 70,000</u>	<u>\$ 136,590</u>
Funding by Source			
General	<u>\$ 22,910</u>	<u>\$ 70,000</u>	<u>\$ 136,590</u>
Total	<u>\$ 22,910</u>	<u>\$ 70,000</u>	<u>\$ 136,590</u>
Total Positions	0	1	1

Program Description:

This cost center was established to account for the City's new sustainability planning efforts. In 2024, the Sustainability Coordinator position was a joint position between the City and Kent State University. In July 2024, however, the shared contract with Kent State University was not renewed because the City hired the Sustainability Coordinator on a full-time basis in order to further the City's efforts to address the goals of its Climate Action Plan (CAP) and other sustainability initiatives.

Program Comments:

The 2025 budget reflects new personnel costs associated with hiring the Sustainability Coordinator as a full-time staff person and a reduction in operation and maintenance because the position is no longer supported through a joint agreement with Kent State University.

General Fund  
Community and Environment  
Sustainability

Account Number(s)

001.04.540.414.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ -	\$ -	\$ 75,000
7004 Retirement (PERS)	-	-	10,500
7005 Medicare	-	-	1,090
7006 Health Insurance	-	-	21,000
7009 Unemployment & Workers' Comp	-	-	1,500
Total Personnel Services	-	-	109,090
7210 Travel & Training	-	200	200
7340 Professional Services	-	24,800	24,800
7390 Misc. Contractual Service	22,910	45,000	2,500
Total Operation & Maintenance	22,910	70,000	27,500
7630 Equipment Items > \$2,500	-	-	-
Total Capital Outlay	-	-	-
Total	\$ 22,910	\$ 70,000	\$ 136,590

ARPA Fund  
All Departments  
All Divisions

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ 329,650	\$ -	\$ -
Operation and Maintenance	-	-	-
Capital Outlay	646,204	-	-
Total	<u>\$ 975,854</u>	<u>\$ -</u>	<u>\$ -</u>
Funding by Source			
ARPA	<u>\$ 975,854</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 975,854</u>	<u>\$ -</u>	<u>\$ -</u>
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to American Rescue Plan Act (ARPA) funding.

Program Comments:

The 2023 capital budget reflects the remaining projects using the ARPA funding.

ARPA Fund  
All Departments  
All Divisions

Account Number(s)

138.05.550.505.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7001 Employee - Regular Salaries	\$ 277,662	\$ -	\$ -
7004 Retirement (PERS)	47,962	-	-
7005 Medicare	4,026	-	-
7009 Unemployment & Workers' Comp	-	-	-
Total Personnel Services	329,650	-	-
7680 Contract	646,204	-	-
Total Capital Outlay	646,204	-	-
Total	\$ 975,854	\$ -	\$ -

MPITIE Capital Projects Fund  
MPITIE  
Community Development

Resource Summary	2023	2024	2025
Expenditure Categories	Actual	Budget	Recommend
Personnel Services	\$ -	\$ -	\$ -
Operation and Maintenance	12,332	9,000	9,000
Capital Outlay	422,160	426,905	410,685
Total	<u>\$ 434,492</u>	<u>\$ 435,905</u>	<u>\$ 419,685</u>
Funding by Source			
PILOTS/Note Renewal/Bonds	<u>\$ 434,492</u>	<u>\$ 435,905</u>	<u>\$ 419,685</u>
Total	<u>\$ 434,492</u>	<u>\$ 435,905</u>	<u>\$ 419,685</u>
Total Positions	0	0	0

Program Description:

This Fund is exclusively dedicated to purposes/activities related to downtown redevelopment within the Tax Increment Financing (TIF) District, as defined by the Ohio Revised Code, City of Kent Ordinances, and City of Kent debt covenants. The official Fund name is Municipal Public Improvement Tax Increment Equivalent Fund.

Program Comments:

The primary activity currently addressed through this cost center is annual debt service activity and all revenue is generated entirely from Payments In Lieu of Taxes (PILOTS) distributed to the City by Portage County.

MPITIE Capital Projects Fund  
MPITIE  
Community Development

Account Number(s) 302.07.570.800.

Line Description	2023 Actual	2024 Budget	2025 Recommend
7340 Professional Services	\$ 12,332	\$ 9,000	\$ 9,000
Total Operation & Maintenance	12,332	9,000	9,000
7830 LTGO Bonds Interest	202,160	201,905	240,685
7810 LTGO Bonds Principal	220,000	225,000	170,000
Subtotal	422,160	426,905	410,685
Total	\$ 434,492	\$ 435,905	\$ 419,685



# **DEBT SERVICE & CONTINGENCY**

**CITY OF KENT**  
**2025 RECOMMENDED LONG-TERM DEBT FUNDING SOURCE SUMMARY**

DEBT TYPE	STORM WATER	SEWER	WATER	INCOME TAX	SPECIAL INCOME TAX	PILOTS (TIF DISTRICT)	DEBT TYPE TOTAL
Issue II Loan	\$ 13,346	\$ 2,406	\$ 27,881	\$ 73,155	\$ -	\$ -	\$ 116,788
OWDA Loan/OH EPA Loan	-	155,116	96,323	-	-	-	251,439
General Obligation Bond	-	-	-	456,520	1,030,260	410,685	1,897,465
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 13,346</b>	<b>\$ 157,522</b>	<b>\$ 124,204</b>	<b>\$ 529,675</b>	<b>\$ 1,030,260</b>	<b>\$ 410,685</b>	<b>\$ 2,265,692</b>

The Police/Safety Center Note was replaced with General Obligation Bonds in 2020 when the market was favorable. Principal and interest payments are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note was replaced with bonds when the market was favorable in 2020. Principal and interest payments are included above.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note was replaced with General Obligation Bonds in 2020 due to market favorability. Principal and interest payments are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund 302.

The 2013 Alley 4, 2013 Downtown Parking and 2014 Safety Center Construction bonds were called and refinanced in 2024 due to favorable market rates. Principal and interest payments have been updated accordingly.

**2025 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS**

FUND	2021 APPROVED	2022 APPROVED	2023 APPROVED	2024 APPROVED	2025 RECOMMEND
General - Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SCMR - Operating	25,000	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000	50,000
Sewer - Operating	50,000	50,000	50,000	50,000	50,000
<b>TOTAL</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

**CITY OF KENT - DEBT SERVICE SCHEDULE - 2025**

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2025	PRINCIPAL 2025	INTEREST 2025	TOTAL 2025	OUTSTANDING 1/1/2026	REVENUE SOURCE	FUND
<b>General Obligation Bonds</b>								
2015	LTGO-Safety Cntr Const., Series 2015	\$ 3,240,000	\$ 160,000	\$ 143,800	\$ 303,800	\$ 3,080,000	Special Income Tax	Fund 303
2020	LTGO - Alley 5 Improvements	610,000	85,000	7,870	92,870	525,000	PILOT	Fund 302
2020	LTGO - Safety Center, Series 2020	1,395,000	195,000	18,000	213,000	1,200,000	Special Income Tax	Fund 303
2021	LTGO - City Hall	8,445,000	240,000	216,520	456,520	8,205,000	Income Tax	Fund 301
2024	LTGO-Alley 4 Improvements	645,000	55,000	40,045	95,045	590,000	PILOT	Fund 302
2024	LTGO-Downtown Prkg Improvements	3,105,000	30,000	192,770	222,770	3,075,000	PILOT	Fund 302
2024	LTGO-Safety Cntr Const., Series 2024	2,955,000	330,000	183,460	513,460	2,625,000	Special Income Tax	Fund 303
	Subtotal	<u>20,395,000</u>	<u>1,095,000</u>	<u>802,465</u>	<u>1,897,465</u>	<u>19,300,000</u>		
<b>Other</b>								
2022	OWDA EPA Loan - SW Sanitary Sewer	2,002,143	61,922	17,880	79,802	1,940,221	Sewer	Fund 202
2003	OWDA Loan - Sewer Improvements	152,326	152,326	2,790	155,116	-	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	40,087	15,796	725	16,521	24,291	Water/Special Assessment	Fund 201
2001	Issue II Loan - Elm/Mac/Morris	8,171	2,335	-	2,335	5,836	Storm Water	Fund 208
2008	Issue II Loan - Area Q - Ph IV	11,846	2,633	-	2,633	9,213	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	57,500	5,000	-	5,000	52,500	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	29,635	19,760	-	19,760	9,875	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	6,617	4,812	-	4,812	1,805	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	4,211	2,406	-	2,406	1,805	Sewer	Fund 202
2018	Issue II Loan - Rockwell/Whittier	17,681	4,425	-	4,425	13,256	Income Tax	Fund 301
2019	Issue II Loan - E. Summit Street Imprmt	137,500	25,000	-	25,000	112,500	Income Tax	Fund 301
2019	Issue II Loan - S. Chestnut/Middlebury Rd.	61,536	12,310	-	12,310	49,226	Income Tax	Fund 301
2019	Issue II Loan - Hudson Road Water Line	32,403	5,401	-	5,401	27,002	Water	Fund 201
2021	Issue II Loan - St. Route 43 Traffic Impr	4,743	790	-	790	3,953	Income Tax	Fund 301
2022	Issue II Loan - Valleyview/Morris Impr	30,406	3,378	-	3,378	27,028	Storm Water	Fund 208
2023	Issue II Loan - Middlebury Rd. Resurfacing	97,819	10,870	-	10,870	86,949	Income Tax	Fund 301
2023	Issue II Loan - Water Tank Painting	26,381	2,931	-	2,931	23,450	Water	Fund 201
2024	Issue II Loan - Cuyahoga/Major/Stinaff Wtrln	140,006	14,737	-	14,737	125,269	Water	Fund 201
	Subtotal	<u>2,861,011</u>	<u>346,832</u>	<u>21,395</u>	<u>368,227</u>	<u>2,514,179</u>		
	<b>TOTAL LONG TERM DEBT</b>	<u><u>\$ 23,256,011</u></u>	<u><u>\$ 1,441,832</u></u>	<u><u>\$ 823,860</u></u>	<u><u>2,265,692</u></u>	<u><u>\$ 21,814,179</u></u>		
Managed Reserve Contribution								
					25,540			
					9,000			
					<u><u>\$ 2,300,232</u></u>			



# APPENDICES

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**

	<b><u>2025</u></b> <b><u>RECOMMEND</u></b>
<b>GENERAL FUND - 001</b>	
Community and Development - Shade Trees	<b><u>\$ 20,000</u></b>
<b>PARKS AND RECREATION - 106</b>	
Park and Recreation Services	<b><u>\$ 120,100</u></b>
<b>CDBG - 126</b>	
Elm Street Reconstruction	<b><u>\$ 170,000</u></b>
<b>FIRE AND E.M.S. - 128</b>	
Fire Services	\$ 754,000
Community Services	10,000
Paramedicine Program	3,600
<b>TOTAL</b>	<b><u>\$ 767,600</u></b>
<b>WATER - 201</b>	
IT	\$ 18,000
Central Maintenance	82,000
Vehicle Maintenance	42,500
Service (Plant)	2,770,000
Capital Facilities	225,000
<b>TOTAL</b>	<b><u>\$ 3,137,500</u></b>
<b>SEWER - 202</b>	
IT	\$ 16,800
Central Maintenance	16,000
Vehicle Maintenance	30,500
Service (Plant)	1,089,000
Capital Facilities	850,000
<b>TOTAL</b>	<b><u>\$ 2,002,300</u></b>
<b>SOLID WASTE - 205</b>	
Central Maintenance	\$ 46,000
Vehicle Maintenance	24,000
<b>TOTAL</b>	<b><u>\$ 70,000</u></b>

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND**  
**(Continued)**

	<b><u>2025</u></b>
	<b><u>RECOMMEND</u></b>
<b>STORM WATER DRAINAGE - 208</b>	
IT	\$ 4,800
Central Maintenance	136,000
Vehicle Maintenance	24,000
Capital Facilities	<u>1,525,000</u>
<b>TOTAL</b>	<b><u>\$ 1,689,800</u></b>
<b>CAPITAL PROJECTS - 301</b>	
Capital Projects - Safety	\$ 115,000
Capital Projects - Service Administration	10,000
Capital Projects - Central Maintenance	757,000
Capital Projects - Transportation (Capital Facilities)	22,126,000
Capital Projects - IT	80,400
Capital Projects - Vehicle Maintenance	<u>124,000</u>
<b>TOTAL</b>	<b><u>\$ 23,212,400</u></b>
Police Facility Fund - 303	<b><u>\$ 30,000</u></b>
<b>GRAND TOTAL ALL FUNDS</b>	<b><u><u>\$ 31,219,700</u></u></b>
 <b>CHARTER TEST CAPITAL REQUIREMENT</b>	 <b>\$ 4,280,750</b>
<b>CAPITAL RELATED TO CHARTER TEST</b>	<b>\$ 5,440,175 **</b>
<b>PERCENTAGE TO MEET CHARTER TEST</b>	<b>35.29%</b>
 <b>RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT</b>	 <b>\$ 1,159,425</b>

**\*\*Debt included equals the amount in the debt column of the Capital Plan**

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

<b>BUDGET DIVISIONS</b>	<b>2023 APPROVED</b>	<b>2024 RECOMMEND</b>	<b>2025 RECOMMEND</b>
<u><b>CITY COUNCIL</b></u>			
Councilmember	9	9	9
Clerk of Council	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>
<u><b>MAYOR</b></u>			
Mayor/President of Council	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u><b>CITY MANAGER</b></u>			
City Manager	1	1	1
Assistant to the City Manager	1	1	1
Comm. Engage. Coord. (full-time starting in 2024)	1	1	1
	<u>3</u>	<u>3</u>	<u>3</u>
<u><b>INFORMATION TECHNOLOGY</b></u>			
IT & Communications Director	1	1	1
Senior IT Technician	0	1	1
IT Technician	1	1	1
	<u>2</u>	<u>3</u>	<u>3</u>
<u><b>HUMAN RESOURCES</b></u>			
Human Resources Director	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u><b>CIVIL SERVICE</b></u>			
Civil Service Coordinator (part-time)	1	1	0
	<u>1</u>	<u>1</u>	<u>0</u>
<u><b>LAW</b></u>			
Director of Law	1	1	1
Asst Law Dir/Prosecutor (part-time)	1	1	1
Asst Law Director (part-time)	1	1	1
Legal Assistant to Law and HR	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<u><b>FINANCE ADMINISTRATION</b></u>			
Director of Budget and Finance	1	1	1
Controller	1	1	1
Collections Coordinator	1	1	1
Payroll Administrator	1	1	1
Account Clerk	4	4	4
	<u>8</u>	<u>8</u>	<u>8</u>
<u><b>INCOME TAX ADMINISTRATION</b></u>			
Income Tax Auditor	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2023 APPROVED</b>	<b>2024 RECOMMEND</b>	<b>2025 RECOMMEND</b>
<u><b>SERVICE ADMINISTRATION</b></u>			
Director of Public Service	1	1	1
Administrative Assistant to Director of Public Service	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<u><b>ENGINEERING</b></u>			
Deputy Service Director/ Superintendent of Engineering	1	1	1
Senior Engineer	3	3	3
Engineering Technician	2	2	2
Construction Clerk	1	1	1
Engineering Aide I (full-time starting in 2018)	1	1	0
Engineering Aide II	1	1	0
Engineering Aide	0	0	2
	<u>9</u>	<u>9</u>	<u>9</u>
<u><b>POLICE SERVICES</b></u>			
Police Chief	1	1	1
Police Captain	2	2	2
Lieutenant	5	5	5
Technical Sergeant	4	4	4
Police Officer	30*	30*	28
Administrative Assistant to Chief	1	1	1
Secretary to Police Department	1	1	1
	<u>44</u>	<u>44</u>	<u>42</u>
<u><b>RECORDS AND COMMUNICATIONS</b></u>			
Dispatch Coordinator	1	1	1
Clerk-Dispatcher	11	11	11
Records Clerk (full-time)	1	1	1
Records Clerk (part-time)	0	1	1
	<u>13</u>	<u>14</u>	<u>14</u>
<u><b>JUVENILE SERVICES</b></u>			
Juvenile Counselor	1	1	1
Police Officer	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
<u><b>SUPPORT SERVICES</b></u>			
Compliance Officer	2	2	2
Detention Officer (part-time)	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>

\*Temporary positions (2) for only 2023 and 2024 only to hire and train positions where current employees will be retiring during the year - this wi

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2023 APPROVED</b>	<b>2024 RECOMMEND</b>	<b>2025 RECOMMEND</b>
<u><b>FIRE SERVICES</b></u>			
Fire Chief	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	3	3	3
Firefighter	30*	30*	30*
Firefighter - Paid on Call	3	3	3
Fire Services Specialist	1	1	1
	<u>41</u>	<u>41</u>	<u>41</u>
*Temporary positions (3) only to hire and train positions where current employees will be retiring during the year - this will alleviate scheduling is			
<u><b>COMMUNITY SERVICES - FIRE</b></u>			
Fire Lieutenant	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
<u><b>CENTRAL MAINTENANCE</b></u>			
Laborer	4	4	6
Utilities Manager	1	1	1
Chief Operator	3	3	3
Repair Operator	4	4	4
Service Technician/Gardener	1	1	1
Service Worker	7	7	7
Maintenance Worker/Carpenter	1	1	1
Facilities Manager	1	1	1
Account Clerk	1	1	1
Equipment Technician	1	1	1
	<u>24</u>	<u>24</u>	<u>26</u>
<u><b>VEHICLE MAINTENANCE</b></u>			
Master Mechanic	1	1	1
Mechanic	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>
<u><b>WATER TREATMENT PLANT</b></u>			
Water Plant Manager	1	1	1
Water Laboratory Technician	1	1	1
Plant Mechanic	1	1	1
Water Plant Chief Operator	1	1	1
Water Plant Operator	6	6	6
Laborer (General Maintenance)	0	0	0
	<u>10</u>	<u>10</u>	<u>10</u>
<u><b>WATER RECLAMATION FACILITY</b></u>			
Water Reclamation Plant Mgr.	1	1	1
Plant Mechanic	1	1	1
Water Reclamation Plant Operator	7	7	7
Chemist	1	1	1
Laboratory Technician	1	1	1
Environmental Technician	1	1	1
Chief Operator	1	1	1
	<u>13</u>	<u>13</u>	<u>13</u>

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2023 APPROVED</b>	<b>2024 RECOMMEND</b>	<b>2025 RECOMMEND</b>
<u><b>HEALTH</b></u>			
Health Commissioner	1	1	1
Chief Sanitarian	1	1	1
Public Health Sanitarian	2	2	2
Admin. Asst. to Health Commissioner	1	1	1
Secretary	1	1	1
Accreditation Coordinator	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>
<u><b>PARKS AND RECREATION</b></u>			
Director - Parks and Recreation	1	1	1
Supervisor - Recreation	0	0	0
Supervisor - Parks	1	1	1
Marketing & Special Events Coordinator	1	1	1
Sports Activities Coordinator	1	1	1
Account Clerk	1	1	1
Parks Maintenance Laborer (full-time)	3	3	3
Senior Parks Crew Leader	1	1	1
Seasonal (part-time)	4	4	4
Part-time Employees*	0	0	0
	<u>13</u>	<u>13</u>	<u>13</u>
<u><b>KYBS</b></u>			
KYBS Coordinator (part-time)*	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<u><b>K-6 CHILD CARE</b></u>			
Recreation Specialist	1	1	1
Part-time Employees*	0	0	0
	<u>1</u>	<u>1</u>	<u>1</u>
*All part-time Parks & Recreation, KABC, and K-6 Child Care positions not to exceed the approved allocated budget in salary			
<u><b>COMMUNITY DEVELOPMENT</b></u>			
Director of Community Development	1	1	1
Assistant Community Development Director			
Administrative Assistant to Director	0	0	1
of Community Development	1	1	1
Grants & Neighborhood Programs			
Coordinator	1	1	0
Sustainability Coordinator	0	1	1
Development Planner	1	1	0
Zoning and Grants Coordinator	0	0	1
Development Engineer	1	1	1
	<u>5</u>	<u>6</u>	<u>6</u>
<u><b>BUILDING</b></u>			
Building Services Supervisor	1	1	1
Specialized Inspectors (part-time)	8	8	8
Code Enforcement Officer (full-time)	2	2	2
Construction Clerk	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>

**CITY OF KENT, OHIO**  
**2025 RECOMMENDED BUDGET**  
**COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**  
**(Continued)**

<b>BUDGET DIVISIONS</b>	<b>2023 APPROVED</b>	<b>2024 RECOMMEND</b>	<b>2025 RECOMMEND</b>
<u>ECONOMIC DEVELOPMENT</u>			
Economic Development Director	1	1	1
	<hr/> 1 <hr/>	<hr/> 1 <hr/>	<hr/> 1 <hr/>
<b>TOTAL ALL DEPARTMENTS</b>	<b>239</b>	<b>242</b>	<b>243</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Full-time	204	207	209
Part-time	35	35	34

**MANAGED RESERVE**

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

116	Managed Reserve	\$	2,532,208	As of October 31, 2024
		\$	2,532,208	Held in City Investment Portfolio