



Department:	Division:	Fund:	Account No:
Economic Development	Econ. Develop.	General & EDA RLF	001-540-410

Line Description	General	EDA RLF	2018 Total
7001 Employee - Regular Salaries	84,234		84,234
7004 Retirement (PERS)	11,793		11,793
7005 Medicare	1,222		1,222
7006 Health Insurance	14,700		14,700
7009 Unemployment & Workers' Comp	1,758		1,758
Total Personnel Services	113,707	0	113,707
7210 Travel & Training	1,800		1,800
7320 Communications/Postage	1,500		1,500
7340 Professional Services	6,000		6,000
7350 Maint of Equip & Facility	1,800		1,800
7360 Insurance & Bonding	340		340
7370 Printing, Photocopy, Advertising	2,500		2,500
7390 Misc. Contractual Service	60,000		60,000
7410 Office Supplies	300		300
7420 Operating Materials	300		300
7440 Small Tools/Minor Equipment	300		300
7730 Program Income Expenditures		50,000	50,000
Total Operation & Maintenance	74,840	50,000	124,840
7630 Equipment Items > \$2,500	0	0	0
Total Capital Outlay	0	0	0
Total	188,547	50,000	238,547

Department:
Community Development

Division:
MPITIE

Fund:
Capital 302

Account No:
302-570-800

Resource Summary Expenditure Categories	2016 Actual	2017 Budget	2018 Recommend
Personnel Services	\$ 14,314	\$ 8,010	\$ 6,176
Operation and Maintenance	1,920,125	1,507,725	1,510,975
Capital Outlay			
Total	\$ <u>1,934,439</u>	\$ <u>1,515,735</u>	\$ <u>1,517,151</u>

Total Positions

Funding by Source			
PILOTS/Note Renewal	\$ <u>1,934,439</u>	\$ <u>1,515,735</u>	\$ <u>1,517,151</u>
Total	\$ <u>1,934,439</u>	\$ <u>1,515,735</u>	\$ <u>1,517,151</u>

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.

This cost center includes a small portion of funding for final minor expenditures associated with TIF District improvement projects, however these are expected to be concluded in 2017. 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.

Department: Division:
Comm Dev. MPITIE

Fund: 302
Capital Projects

Account No:
302-570-800

Line Description	2016 Actual	2017 Budget	2018 Recommend
7330 Rents & Leases	\$	\$	\$
7340 Professional Services	7,362		
7370 Printing, Photocopy, Advertising			
7420 Operating Materials			
7510 Contingency			
7540 Debt Issuance Costs	6,952	8,010	6,176
Subtotal	\$ 14,314	\$ 8,010	\$ 6,176
7610 Land	\$	\$	\$
7620 Buildings			
7630 Equipment Items > \$2,500			
7680 Contract	49,812		
7830 Notes Interest	12,938	17,250	23,000
7833 LTGO Bonds Interest	217,875	215,475	212,975
7810 Notes Principal	1,519,500	1,150,000	1,150,000
7813 LTGO Bonds Principal	120,000	125,000	125,000
Subtotal	\$ 1,920,125	\$ 1,507,725	\$ 1,510,975
Total	\$ 1,934,439	\$ 1,515,735	\$ 1,517,151



DEBT SERVICE & CONTINGENCY

CITY OF KENT
2018 RECOMMENDED LONG TERM DEBT FUNDING SOURCE SUMMARY

DEBT TYPE	STORM WATER	SEWER	WATER	ASSESSMENT	INCOME TAX	SPECIAL INCOME TAX	PILOTS (TIF/DISTRICT)	DEBT TYPE TOTAL
Issue II Loan	9,968	2,399	4,800	0	56,922	0	0	\$74,089
OWDA Loan	0	297,293	49,808	0	0	0	0	\$347,101
General Obligation Bond	0	0	0	0	0	600,300	337,975	\$938,275
Special Assessment Bond	0	0	0	48,920	0	0	0	\$48,920
TOTAL LONG TERM DEBT	\$9,968	\$299,692	\$54,608	\$48,920	\$56,922	\$600,300	\$337,975	\$1,408,385

The Fire Station Improvement Note may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$760,000; interest of \$15,200; and debt issuance costs of \$4,083 are included for this note in the Capital Projects Fund.

The Police/Safety Center Note may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$3,500,000; interest of \$70,000; and debt issuance costs of \$18,798 are included for this note in the Police Facility Fund.

The Sanitary Trunk Line Note may be retired with bonds when the market is favorable. Principal payment of \$375,000; interest of \$7,500; and debt issuance costs of \$2,016 are included for this note in the Sewer Fund.

The Alley 5, Erie, Depeyster & Adjoining Streets Improvement & Parking Payment Devices Note may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$1,150,000; interest of \$23,000; and debt issuance costs of \$6,176 are included for this note in the Municipal Public Improvement Tax Increment Equivalent Fund #302.

The Various Purpose Refunding Notes may be retired with General Obligation Bonds when the market is favorable. Principal payment of \$210,000; interest payment of \$4,200; and debt issuance costs of \$1,127 are included for this note in the Debt Fund #402.

FUND	2018 RECOMMENDED CONTINGENCY FUND APPROPRIATIONS			
	2015 APPROVED	2016 APPROVED	2017 APPROVED	2018 RECOMMEND
General - Operating	\$100,000	\$100,000	\$100,000	\$100,000
SCMR - Operating	25,000	25,000	25,000	25,000
Capital Projects	25,000	25,000	25,000	25,000
Water - Operating	50,000	50,000	50,000	50,000
Sewer - Operating	50,000	50,000	50,000	50,000
TOTAL	\$250,000	\$250,000	\$250,000	\$250,000

CITY OF KENT - DEBT SERVICE SCHEDULE - 2018

YEAR	NAME OF ISSUE	OUTSTANDING 1/1/2018	PRINCIPAL 2018	INTEREST 2018	TOTAL 2018	OUTSTANDING 1/1/2019	REVENUE SOURCE	FUND
Special Assessment Bonds								
2000	Anita Dr. Street Improvement	132,000	41,000	7,920	48,920	91,000	Assessment	Fund 402
	Subtotal	132,000	41,000	7,920	48,920	91,000		
General Obligation Bonds								
2013	LTGO-Alley 4 Improvements	1,130,000	55,000	38,550	93,550	1,075,000	PILOT	Fund 302
2013	LTGO-Downtown Prkg Improvements	3,995,000	70,000	174,425	244,425	3,925,000	PILOT	Fund 302
2014	LTGO-Safety Cntr Const., Series 2014	4,160,000	130,000	168,525	298,525	4,030,000	Special Income Tax	Fund 303
2015	LTGO-Safety Cntr Const., Series 2015	4,215,000	125,000	176,775	301,775	4,090,000	Special Income Tax	Fund 303
	Subtotal	13,500,000	380,000	558,275	938,275	13,120,000		
Other								
1999	Issue II Loan - Fairchild	38,471	25,647	0	25,647	12,824	Income Tax	Fund 402
2000	Issue II Loan - Elm/Mae/Morris	12,900	4,300	0	4,300	8,600	Income Tax	Fund 402
2001	Issue II Loan - Elm/Mae/Morris	23,347	2,335	0	2,335	21,012	Storm Water	Fund 208
2001	OWDA Loan - Kent/Ravenna	184,080	27,974	5,315	33,289	156,106	Water	Fund 201
2003	OWDA Loan - Sewer Improvements	2,018,674	238,505	58,788	297,293	1,780,169	Sewer	Fund 202
2003	OWDA Loan - Franklin Hills	142,279	13,742	2,777	16,519	128,537	Special Assessments	Fund 201
2008	Issue II Loan - Area Q - Ph IV	28,958	2,633	0	2,633	26,325	Storm Water	Fund 208
2012	Issue II Loan - Area Q - Ph V	90,000	5,000	0	5,000	85,000	Storm Water	Fund 208
2012	Issue II Loan - Erie & Depeyster	215,800	26,975	0	26,975	188,825	Income Tax	Fund 301
2012	Issue II Loan - Erie & Depeyster	38,400	4,800	0	4,800	33,600	Water	Fund 201
2012	Issue II Loan - Erie & Depeyster	19,192	2,399	0	2,399	16,793	Sewer	Fund 202
	Subtotal	2,812,101	354,310	66,880	421,190	2,457,791		
	TOTAL LONG TERM DEBT	\$16,444,101	\$775,310	\$633,075	\$1,408,385	\$15,668,791		
Notes Outstanding as of January 1, 2018								
2017	Sewer - Sanitary Trunk Lines	375,000	375,000	7,500	382,500		Sewer	Fund 202
2017	Fire Station Expansion/Renovation	760,000	760,000	15,200	775,200		Income Tax	Fund 301
2017	Police/Safety Center	3,500,000	3,500,000	70,000	3,570,000		Special Income Tax	Fund 303
2017	Alley5, Erie, Depeyster & Prkg Paymt Devices	1,150,000	1,150,000	23,000	1,173,000		PILOT	Fund 302
2017	Various Purpose Refunding	210,000	210,000	4,200	214,200		Income Tax	Fund 402
	Subtotal	\$5,995,000	\$5,995,000	119,900	6,114,900			
	Debt Issuance Costs				32,200			
	TOTAL SHORT TERM DEBT				\$6,147,100			
	County Auditor Special Assessment Fees				3,500			
	TOTAL DEBT				\$7,558,985			



APPENDICES

CITY OF KENT, OHIO
2018 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND

		2018	
		<u>RECOMMEND</u>	
GENERAL FUND - 001			
New Admin. Building Planning	\$	300,000	
Community and Development - Shade Trees		10,000	
TOTAL	\$	<u>310,000</u>	
 PARKS AND RECREATION - 106			
Park and Recreation Services	\$	185,000	
TOTAL	\$	<u>185,000</u>	
 Law Enforcement Trust - 125			
Police Services	\$	0	
TOTAL	\$	<u>0</u>	
 COMMUNITY DEV BLOCK GRANT - 126			
CDBG Community Development	\$	120,000	
TOTAL	\$	<u>120,000</u>	
 FIRE AND E.M.S. - 128			
Fire Services	\$	1,125,000	
TOTAL	\$	<u>1,125,000</u>	
 Wireless 911 - 129			
Safety Services	\$	0	
TOTAL	\$	<u>0</u>	
 WATER - 201			
Service (Admin)		5,000	
Engineering		9,000	
Central Maintenance		154,500	
Vehicle Maintenance		20,000	
Service (Plant)		290,000	
Capital Facilities		1,249,675	
TOTAL	\$	<u>1,728,175</u>	

CITY OF KENT, OHIO
2018 RECOMMENDED CAPITAL APPROPRIATIONS BY FUND (CONT'D)

	2018 <u>RECOMMEND</u>
SEWER - 202	
Service (Admin)	5,000
Engineering	9,000
Central Maintenance	49,500
Vehicle Maintenance	20,000
Service (Plant)	360,800
Capital Facilities	2,652,500
TOTAL	\$ <u>3,096,800</u>
 STORM WATER DRAINAGE - 208	
Service (Admin)	80,000
Central Maintenance	25,000
Capital Facilities	\$ 507,500
Engineering	9,000
TOTAL	\$ <u>621,500</u>
 CAPITAL PROJECTS - 301	
Capital Projects - Safety	\$ 74,900
Capital Projects - Service Administration	54,000
Capital Projects - Central Maintenance	185,000
Capital Projects - Service (Capital Facilities)	4,425,750
Capital Projects - Engineering	9,000
Capital Projects - Health Dept.	0
Capital Projects - Vehicle Maintenance	160,000
TOTAL	\$ <u>4,908,650</u>
 GRAND TOTAL ALL FUNDS	 \$ <u>12,095,125</u>
 CHARTER TEST CAPITAL REQUIREMENT	 \$ 3,532,227
 CAPITAL RELATED TO CHARTER TEST	 \$ 3,679,972 **
 PERCENTAGE TO MEET CHARTER TEST	 29.20%
 RECOMMENDED CAPITAL IN EXCESS OF CHARTER REQUIREMENT	 \$ 147,745

****Includes Fairchild Issue II loan repayments of \$25,647, Elm/Mac/Morris \$4,300, and Erie/Depeyster \$26,975 and an estimated \$265,200 in debt service payments on the Fire Station Notes and \$204,200 on the BANs.**

**CITY OF KENT, OHIO
2018 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS**

BUDGET DIVISIONS	2015 APPROVED	2016 APPROVED	2017 RECOMMEND	2018 RECOMMEND
<u>CITY COUNCIL</u>				
Councilmember	9	9	9	9
Clerk of Council	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>MAYOR</u>				
Mayor/President of Council	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CITY MANAGER</u>				
City Manager	1	1	1	1
Executive Assistant to City Manager	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>INFORMATION TECHNOLOGY</u>				
IT & Communications Manager	0	1	1	1
	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>HUMAN RESOURCES</u>				
Human Resources Manager	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>CIVIL SERVICE</u>				
Civil Service Coordinator (part-time)	1	1	1	1
Civil Service Coordinator	0	0	0	0
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>LAW</u>				
Director of Law	1	1	1	1
Asst Law Dir/Prosecutor (part-time)	1	1	1	1
Asst Law Director (part-time)	1	1	1	1
Secretary to Dir. of Law	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE ADMINISTRATION</u>				
Director of Budget and Finance	1	1	1	1
Controller	1	1	1	1
Operations Analyst	1	1	1	1
Senior Account Clerk	1	1	1	1
Account Clerk	5	5	5	5
	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
<u>INCOME TAX ADMINISTRATION</u>				
Income Tax Auditor	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**CITY OF KENT, OHIO
2018 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

BUDGET DIVISIONS	2015 APPROVED	2016 APPROVED	2017 RECOMMEND	2018 RECOMMEND
<u>SERVICE ADMINISTRATION</u>				
Director of Public Service	1	1	1	1
Administrative Assistant to Director of Public Service	1	1	1	1
Construction Clerk	1	1	1	1
Engineering Aide I (full-time starting in 2018)	1	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>ENGINEERING</u>				
Deputy Service Director/ Superintendent of Engineering	1	1	1	1
Senior Engineer	3	3	3	3
Senior Engineer (part-time)	0	0	0	0
Engineering Technician	2	2	2	2
Engineering Aide I	0	0	0	0
Engineering Aide II	1	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<u>SAFETY DIRECTOR</u>				
Safety Director	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>POLICE SERVICES</u>				
Police Chief	1	1	1	1
Police Captain	2	2	2	2
Lieutenant	5	5	5	5
Technical Sergeant	4	4	4	4
Police Officer	28	28	28	28
Administrative Assistant to Chief	1	1	1	1
Secretary to Police Department	1	1	1	1
	<u>42</u>	<u>42</u>	<u>42</u>	<u>42</u>
<u>RECORDS AND COMMUNICATIONS</u>				
Coordinator - Dispatchers	1	1	1	1
Clerk-Dispatcher	9	9	9	9
Clerk-Dispatcher (part-time)	3	3	3	3
	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
<u>JUVENILE SERVICES</u>				
Juvenile Counselor	1	1	1	1
Police Officer	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>SUPPORT SERVICES</u>				
Compliance Officer	2	2	2	2
Detention Officer (part-time)	6	6	6	6
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

**CITY OF KENT, OHIO
2018 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

BUDGET DIVISIONS	2015 APPROVED	2016 APPROVED	2017 RECOMMEND	2018 RECOMMEND
<u>FIRE SERVICES</u>				
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	0	0
Fire Captain	3	3	3	3
Fire Lieutenant	3	3	3	3
Firefighter	27	27	27	28
Fireman - Paid on Call	3	3	3	3
Fire Services Specialist	1	1	1	1
	<u>38</u>	<u>38</u>	<u>38</u>	<u>39</u>
<u>COMMUNITY SERVICES - FIRE</u>				
Fire Lieutenant	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>CENTRAL MAINTENANCE</u>				
Laborer	0	5	4	4
Utilities Manager	1	1	1	1
Chief Operator	3	3	3	3
Repair Operator	3	3	3	3
Service Technician/Gardener	1	1	1	1
Service Worker	11	8	8	8
Maintenance Worker/Carpenter	1	1	1	1
Arborist Supervisor	0	0	0	0
Facilities Manager	1	1	1	1
Account Clerk	1	0	1	1
	<u>22</u>	<u>23</u>	<u>23</u>	<u>23</u>
<u>VEHICLE MAINTENANCE</u>				
Master Mechanic	1	1	1	1
Mechanic	3	3	3	3
	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>WATER TREATMENT PLANT</u>				
Water Plant Manager	1	1	1	1
Water Laboratory Technician	1	1	1	1
Plant Mechanic	1	1	1	1
Water Plant Chief Operator	1	1	1	1
Water Plant Operator	5	5	5	5
Laborer (General Maintenance)	1	1	1	1
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>WASTEWATER TREATMENT PLANT</u>				
Water Reclamation Plant Mgr.	1	1	1	1
Equipment Technician	0	1	1	1
Plant Mechanic	1	1	1	1
Water Reclamation Plant Operator	7	7	7	7
Chemist	1	1	1	1
Laboratory Technician	1	1	1	1
Environmental Technician	1	1	1	1
Chief Operator	1	1	1	1
	<u>13</u>	<u>14</u>	<u>14</u>	<u>14</u>

**CITY OF KENT, OHIO
2018 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

BUDGET DIVISIONS	2015 APPROVED	2016 APPROVED	2017 RECOMMEND	2018 RECOMMEND
<u>HEALTH</u>				
Health Commissioner	1	1	1	1
Deputy Health Commissioner	0	0	0	0
Chief Sanitarian	1	1	1	1
Public Health Sanitarian	2	2	2	2
Admin. Asst. to Health Commissioner	1	1	1	1
Laboratory Technician	0	0	0	0
Chemist	0	0	0	0
Secretary	1	1	1	1
Accreditation Coordinator (full-time starting in 2018)	0	1	1	1
Public Health Sanitarian (part-time)	1	0	0	0
Secretary (part-time)	0	0	0	0
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<u>PARKS AND RECREATION</u>				
Director - Parks and Recreation	1	1	1	1
Supervisor - Recreation	1	1	1	1
Supervisor - Parks	1	1	1	1
Account Clerk	1	1	1	1
Parks Maintenance Laborer F/T	2	2	2	2
Senior Parks Crew Leader	1	1	1	1
Part-time and Seasonal	45	45	45	45
	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
<u>KABC</u>				
KABC Coordinator-Part Time	5	5	5	5
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<u>K-6 CHILD CARE</u>				
Rec Specialist-Full-time	1	1	1	1
Part-time	16	16	16	16
	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
<u>COMMUNITY DEVELOPMENT</u>				
Director of Community Development	1	1	1	1
Administrative Assistant to Director of Community Development	1	1	1	1
Grants & Neighborhood Programs Coordinator	1	1	1	1
Development Planner	1	1	1	1
Development Engineer	1	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
<u>BUILDING</u>				
Building Services Supervisor	1	1	1	1
Specialized Inspectors (part-time)	8	8	8	8
Code Enforcement Officer (full-time)	1	1	1	2
Construction Clerk	1	1	1	1
	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>

**CITY OF KENT, OHIO
2018 RECOMMENDED BUDGET
COMPARISON OF POSITIONS FUNDED BY BUDGET DIVISIONS (CONT.)**

BUDGET DIVISIONS	2015 APPROVED	2016 APPROVED	2017 RECOMMEND	2018 RECOMMEND
<u>MAIN STREET PROGRAM</u>				
Sustainability Planner	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development Director	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL ALL DEPARTMENTS	<u>294</u>	<u>297</u>	<u>297</u>	<u>299</u>
Full-time	193	196	196	200
Part-time	101	101	101	99

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	\$	2,353,428	As of October 31, 2017
		\$	2,182,428	Held in City Investment Portfolio
		\$	171,000	Held in City of Kent Bonds

