



LAW DEPARTMENT MEMORANDUM KENT, OHIO

To: Dave Ruller, City Manager
From: Hope L. Jones, Law Director
Date: May 12, 2021
Re: Resolution Opposing the Abolishment of Health Departments

Mr. Ruller,

I request that a discussion regarding HB 110 which could abolish certain Health Department's in the State be placed on the May 3, 2021 Agenda. I believe that this bill is a violation of the City's Home Rule powers as it interferes with our right to determine how we, as the City, pursue the health, safety and welfare of our citizens. We will be asking Council to oppose the bill via a resolution that we can send to our representatives. Thank you.

Hope

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE
DIVISION OF ENGINEERING

MEMO

TO: Dave Ruller
Amy Wilkens

FROM: Jim Bowling

DATE: April 28, 2021

RE: Chimney Swift Tower Project – Additional Outside Funding

The Service Department is requesting City Council approval to accept a \$500 donation from Howard and Linda Boyle, a \$500 donation from Hometown Bank and a \$2,000 grant from the Henry V. and Frances W. Christenson Foundation for the Chimney Swift Tower. After hearing of the project, all three entities reached out to Rhonda Boyd (engineering division) to contribute to the project. We are extremely gracious of the support from Howard, Linda, Hometown Bank and the Foundation.

C: Rhonda Hall
Melanie Baker
Rhonda Boyd

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended April 30, 2021

Monthly Cash Basis Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,402,207	\$ 1,279,211	\$ 1,050,773	\$ (228,439)	-17.86%
February	1,159,799	1,308,836	1,274,642	(34,194)	-2.61%
March	1,146,696	1,203,180	969,852	(233,328)	-19.39%
April	1,107,509	1,188,622	1,165,005	(23,617)	-1.99%
May	1,677,389	1,317,727	-		
June	1,276,454	1,050,528	-		
July	1,362,201	1,173,187	-		
August	1,048,472	1,380,013	-		
September	1,130,140	1,217,059	-		
October	1,257,232	1,100,198	-		
November	1,166,684	1,116,540	-		
December	1,120,588	1,152,079	-		
Totals	\$ 14,855,372	\$ 14,487,181	\$ 4,460,272	\$ (519,578)	

Year-to-Date Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,402,207	\$ 1,279,211	\$1,050,773	\$ (228,439)	-17.86%
February	2,562,006	2,588,047	2,325,415	(262,632)	-10.15%
March	3,708,702	3,791,228	3,295,267	(495,961)	-13.08%
April	4,816,211	4,979,850	4,460,272	(519,578)	-10.43%
May	6,493,600	6,297,577			
June	7,770,054	7,348,105			
July	9,132,255	8,521,292			
August	10,180,727	9,901,304			
September	11,310,868	11,118,364			
October	12,568,100	12,218,562			
November	13,734,784	13,335,102			
December	14,855,372	14,487,181			
Totals	\$ 14,855,372	\$ 14,487,181			

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended April 30, 2021

Monthly Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 430,635	\$ 449,516	\$ 423,565	\$ (25,951)	-5.77%
February	432,014	453,874	356,633	(97,241)	-21.42%
March	402,640	443,892	389,676	(54,216)	-12.21%
April	429,558	443,272	426,355	(16,918)	-3.82%
May	463,202	437,024	-		
June	426,381	422,147	-		
July	421,604	393,430	-		
August	400,817	524,200	-		
September	427,274	356,301	-		
October	424,492	404,529	-		
November	444,039	420,605	-		
December	447,737	410,545	-		
Totals	\$ 5,150,394	\$ 5,159,334	\$ 1,596,229	\$ (194,326)	

Year-to-Date Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 430,635	\$ 449,516	\$ 423,565	\$ (25,951)	-5.77%
February	862,649	903,390	780,198	(123,192)	-13.64%
March	1,265,289	1,347,282	1,169,874	(177,408)	-13.17%
April	1,694,847	1,790,555	1,596,229	(194,326)	-10.85%
May	2,158,050	2,227,579			
June	2,584,431	2,649,726			
July	3,006,035	3,043,155			
August	3,406,852	3,567,355			
September	3,834,126	3,923,656			
October	4,258,618	4,328,185			
November	4,702,657	4,748,789			
December	5,150,394	5,159,334			
Totals	\$ 5,150,394	\$ 5,159,334			

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2011	\$ 4,257,939	1.37%
2012	4,373,568	2.72%
2013	4,585,623	4.85%
2014	4,707,945	2.67%
2015	4,910,519	4.30%
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended April 30, 2021

Monthly Receipts

Month	Monthly Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 175,276	\$ 159,901	\$ 131,347	\$ (28,555)	-17.86%
February	144,975	163,604	159,330	(4,274)	-2.61%
March	143,337	150,398	121,232	(29,166)	-19.39%
April	138,439	148,578	145,626	(2,952)	-1.99%
May	209,674	164,716	-		
June	159,557	131,316	-		
July	170,275	146,648	-		
August	131,059	172,502	-		
September	141,268	152,132	-		
October	157,154	137,525	-		
November	145,836	139,567	-		
December	140,073	144,010	-		
Totals	\$ 1,856,921	\$ 1,810,898	\$ 557,534	\$ (64,947)	

Year-to-Date Receipts

Month	Year-to-Date Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 175,276	\$ 159,901	\$ 131,347	\$ (28,555)	-17.86%
February	320,251	323,506	290,677	(32,829)	-10.15%
March	463,588	473,903	411,908	(61,995)	-13.08%
April	602,026	622,481	557,534	(64,947)	-10.43%
May	811,700	787,197			
June	971,257	918,513			
July	1,141,532	1,065,161			
August	1,272,591	1,237,663			
September	1,413,858	1,389,795			
October	1,571,012	1,527,320			
November	1,716,848	1,666,888			
December	1,856,921	1,810,898			
Totals	\$ 1,856,921	\$ 1,810,898			

2021 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended April 30, 2021

Month	Monthly Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$1,577,483	\$ 1,439,113	\$ 1,182,119	\$ (256,994)	-17.86%
February	1,304,774	1,472,440	1,433,972	(38,468)	-2.61%
March	1,290,033	1,353,578	1,091,084	(262,494)	-19.39%
April	1,245,947	1,337,200	1,310,631	(26,569)	-1.99%
May	1,887,063	1,482,442			
June	1,436,011	1,181,844			
July	1,532,476	1,319,835			
August	1,179,531	1,552,514			
September	1,271,408	1,369,192			
October	1,414,386	1,237,723			
November	1,312,520	1,256,107			
December	1,260,661	1,296,089			
Totals	<u>\$ 16,712,293</u>	<u>\$ 16,298,079</u>	<u>\$ 5,017,806</u>	<u>\$ (584,525)</u>	

Month	Year-to-Date Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,577,483	\$ 1,439,113	\$ 1,182,119	\$ (256,994)	-17.86%
February	2,882,257	2,911,553	2,616,092	(295,461)	-10.15%
March	4,172,290	4,265,131	3,707,175	(557,956)	-13.08%
April	5,418,237	5,602,332	5,017,806	(584,525)	-10.43%
May	7,305,300	7,084,774			
June	8,741,311	8,266,618			
July	10,273,787	9,586,453			
August	11,453,318	11,138,968			
September	12,724,726	12,508,159			
October	14,139,112	13,745,882			
November	15,451,632	15,001,989			
December	16,712,293	16,298,079			
Totals	<u>\$ 16,712,293</u>	<u>\$ 16,298,079</u>			

City of Kent
Income Tax Analysis by Month compared to the Prior Year
By Category Collected

Calendar Month	2021 with change from 2020 - Cash Basis											
	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,047,391.21	\$ (163,677.07)	-13.52%	\$ 55,052.81	\$ (10,630.05)	-16.18%	\$ 51,717.42	\$ (83,002.91)	-61.61%	\$ 1,154,161.44	\$ (257,310.03)	-18.23%
Feb	1,179,003.37	(68,297.44)	-5.48%	149,566.82	26,655.25	21.69%	59,884.67	30,358.15	102.82%	1,388,454.86	(11,284.04)	-0.81%
March	1,050,186.96	(152,131.53)	-12.65%	52,430.65	(38,954.46)	-42.63%	(46,111.68)	(77,939.82)	-244.88%	1,056,505.93	(269,025.81)	-20.30%
April	1,036,369.47	(26,012.30)	-2.45%	141,024.52	6,829.65	5.09%	91,095.33	(23,284.13)	-20.36%	1,268,489.32	(42,466.78)	-3.24%
May		(1,199,369.52)	-100.00%		(164,027.37)	-100.00%		(81,494.79)	-100.00%		(1,444,891.68)	-100.00%
June		(1,055,010.06)	-100.00%		(84,690.13)	-100.00%		(12,182.98)	-100.00%		(1,151,883.17)	-100.00%
July		(1,065,651.09)	-100.00%		(107,180.79)	-100.00%		(120,242.96)	-100.00%		(1,293,074.84)	-100.00%
August		(1,041,103.17)	-100.00%		(284,964.50)	-100.00%		(194,757.11)	-100.00%		(1,520,824.78)	-100.00%
Sept		(1,205,738.76)	-100.00%		(91,319.13)	-100.00%		(46,066.55)	-100.00%		(1,343,124.44)	-100.00%
Oct		(944,356.39)	-100.00%		(157,435.13)	-100.00%		(96,592.96)	-100.00%		(1,198,384.48)	-100.00%
Nov		(1,036,698.75)	-100.00%		(101,350.31)	-100.00%		(90,786.25)	-100.00%		(1,228,835.31)	-100.00%
Dec		(1,191,558.94)	-100.00%		(34,110.05)	-100.00%		(37,524.73)	-100.00%		(1,263,193.72)	-100.00%
	\$ 4,312,951.01	\$ (9,149,605.02)	-67.96%	\$ 398,074.80	\$ (1,041,177.02)	-72.34%	\$ 156,585.74	\$ (833,517.04)	-84.18%	\$ 4,867,611.55	\$ (11,024,299.08)	-69.37%
									Check	\$ 4,867,611.55	\$ (11,024,299.08)	

City of Kent
Income Tax Analysis by Month compared to the Prior Year
By Category Collected

Calendar Month	2020 with change from 2019 - Cash Basis											
	Withholding	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	\$ 1,211,068.28	\$ 61,920.16	5.39%	\$ 65,682.86	\$ (30,285.40)	-31.56%	\$ 134,720.33	\$ (171,023.91)	-55.94%	\$ 1,411,471.47	\$ (139,389.15)	-8.99%
Feb	1,247,300.81	113,607.97	10.02%	122,911.57	(2,352.13)	-1.89%	29,526.52	25,383.37	612.66%	1,399,738.90	136,639.21	10.82%
March	1,202,318.49	97,118.68	8.79%	91,385.11	(29,665.64)	-24.51%	31,828.14	14,619.89	84.96%	1,325,531.74	82,072.93	6.60%
April	1,062,381.77	24,831.97	2.39%	134,194.87	3,536.23	2.71%	114,379.46	63,075.78	122.95%	1,310,956.10	91,443.98	7.50%
May	1,199,369.52	(77,737.25)	-6.09%	164,027.37	(179,534.62)	-52.26%	81,494.79	(126,996.82)	-60.91%	1,444,891.68	(384,268.69)	-21.01%
June	1,055,010.06	(69,589.03)	-6.19%	84,690.13	(115,029.91)	-57.60%	12,182.98	(49,191.45)	-80.15%	1,151,883.17	(233,810.39)	-16.87%
July	1,065,651.09	(119,927.27)	-10.12%	107,180.79	(87,085.09)	-44.83%	120,242.96	(4,053.57)	-3.26%	1,293,074.84	(211,065.93)	-14.03%
August	1,041,103.17	(1,980.07)	-0.19%	284,964.50	243,566.93	588.36%	194,757.11	129,679.72	199.27%	1,520,824.78	371,266.58	32.30%
Sept	1,205,738.76	72,817.41	6.43%	91,319.13	5,588.31	6.52%	46,066.55	26,991.50	141.50%	1,343,124.44	105,997.22	8.52%
Oct	944,356.39	(153,264.70)	-13.96%	157,435.13	12,335.43	8.50%	96,592.96	(40,809.37)	-29.70%	1,198,384.48	(181,738.64)	-13.17%
Nov	1,036,698.75	(97,714.86)	-8.61%	101,350.31	8,200.62	8.80%	90,786.25	49,354.48	119.12%	1,228,835.31	(40,159.76)	-3.16%
Dec	1,191,558.94	39,831.67	3.46%	34,110.05	5,948.77	21.12%	37,524.73	56,612.41	-296.59%	1,263,193.72	102,392.85	8.82%
	\$ 13,462,556.03	\$ (110,085.32)	-0.81%	\$ 1,439,251.82	\$ (164,776.50)	-10.27%	\$ 990,102.78	\$ (26,357.97)	-2.59%	\$ 15,891,910.63	\$ (301,219.79)	-1.86%
									Check	\$ 15,891,910.63	\$ (301,219.79)	