

**ORDINANCE NO. 2010- 58**

**AN ORDINANCE ADOPTING THE BUDGET OF THE CITY OF KENT, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2011, SUBMITTING THE SAME TO THE COUNTY AUDITOR, AND DECLARING AN EMERGENCY.**

**WHEREAS**, a tentative budget for the City of Kent, Ohio, has been prepared for the fiscal year beginning January 1, 2011 showing detailed estimates of all balances that will be available at the beginning of the year 2011 for the purposes of such year, and of all revenue to be received for such fiscal year including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of classes of revenue; also estimates of all expenditures or charges in or for the purpose of such fiscal year to be paid or met from the said revenues or balances; and otherwise conforming with the requirement of law; and

**WHEREAS**, said budget has been made conveniently available to public inspection for at least ten (10) days be having at least two (2) copies thereof on file in the office of the Director of Budget and Finance; and

**WHEREAS**, the Council has held a hearing on said budget of which public notice was given by publication not less than ten (10) days previous to the date thereof.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Kent, Portage County, Ohio, three-fourths (3/4) of all members elected thereto concurring:

**SECTION 1.** That the budget of the City of Kent, Ohio for the fiscal year beginning January 1, 2011, heretofore prepared and submitted to this Council, copies of which have been and are on file in the office of the Director of Budget and Finance, be and it is hereby adopted as the official budget of the City of Kent, Ohio, for the fiscal year beginning January 1, 2011.

**SECTION 2.** That the Clerk be and is hereby authorized and directed to certify two copies of said budget and two copies of this ordinance and to transmit same to the Auditor of Portage County, Ohio, not later than July 20, 2010.

**SECTION 3.** That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

**SECTION 4.** That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: 07/07/10  
DATE

\_\_\_\_\_  
MAYOR AND PRESIDENT OF COUNCIL

ATTEST: \_\_\_\_\_  
CLERK OF COUNCIL

I hereby certify that Ordinance No. 2010 - 58 was duly enacted on this 7th day of July, 2010 by the Council of the City of Kent, Ohio.

\_\_\_\_\_  
Clerk of Council

REVISED /88  
 Prepare in Triplicate  
 On or before July 20th, two copies of this Budget  
 must be submitted to the County Auditor

CITY OF KENT, PORTAGE COUNTY, OHIO

June 25, 2010

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:  
 The following Budget for the budget year beginning January 1, 2011, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: \_\_\_\_\_  
 David A. Coffee  
 Title: Director of Budget and Finance

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
 AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use FUND  (Include only those funds which are requesting general property tax revenue)	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE/OUTSIDE  Column 1	For Budget Commission Use		For County Auditor Use	
		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION Column 2	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION Column 3	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED	
				INSIDE 10 M. LIMIT BUDGET YEAR 4	OUTSIDE 10 M. LIMIT BUDGET YEAR 5
GOVERNMENTAL FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
GENERAL FUND, 001	\$1,527,019				
WESTSIDE FIRE, 101	\$249,089				
RECREATION, 106	\$1,133,624				
POLICE PENSION, 802	\$105,036				
FIRE PENSION, 803	\$105,036				
PROPRIETARY FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FIDUCIARY FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	\$3,119,804				



FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	FOR 2008	FOR 2009	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2010	ESTIMATED FOR 2011
(1)	(2)	(3)	(4)	(5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	1,377,500.58	1,377,033.21	1,351,969.00	1,351,969.00
Tangible Personal Property Tax	50,191.14	11,051.94	11,200.00	11,200.00
Other Local Taxes	208,392.69	236,237.42	247,000.00	257,750.00
Total Local Taxes	1,636,084.41	1,624,322.57	1,610,169.00	1,620,919.00
State Shared Taxes and Permits				
Local Government	1,435,653.90	1,225,573.37	1,207,758.00	1,207,758.00
Estate Tax	186,394.59	158,284.40	250,000.00	200,000.00
Cigarette Tax	547.30	478.81	500.00	500.00
TPP (CAT) Tax Reimb	104,439.49	143,540.75	146,697.00	129,833.00
Liquor and Beer Permits	32,314.45	35,970.90	35,000.00	35,000.00
Property Tax Allocation	162,636.35	174,241.60	170,368.00	170,368.00
Brimfield JEDD	20,830.57	28,579.71	32,000.00	32,000.00
Franklin JEDD	166,962.77	170,140.14	173,500.00	160,000.00
Other State Shared Taxes and Permits	177,886.82	157,495.13	155,000.00	155,000.00
Total State Shared Taxes and Permits	2,287,666.24	2,094,304.81	2,170,823.00	2,090,459.00
Intergovernmental Revenues				
Federal Grants or Aid	30,047.88	38,307.80	125,865.00	0.00
State Grants or Aid	41,088.76	38,157.09	27,340.00	28,740.00
Other Grants or Aid	0.00		0.00	0.00
Total Intergovernmental Revenues	71,136.64	76,464.89	153,205.00	28,740.00
Special Assessments	0.00	0.00	0.00	0.00
Charges for Services	1,284,776.53	1,153,363.02	1,158,650.00	1,178,653.00
Interest Income	796,686.26	441,865.00	309,585.00	150,000.00
Fines & Forfeits	225,287.56	226,121.13	227,000.00	207,000.00
Fees, Licenses, and Permits	100,569.28	76,078.78	88,800.00	88,800.00
Miscellaneous	78,055.00	103,278.26	76,500.00	57,513.00
Other Financing Sources:				
Transfers	2,000,000.00	2,000,000.00	2,200,000.00	2,100,000.00
Advances	20,000.00	20,000.00	109,050.00	20,000.00
Total Other Financing Sources	2,020,000.00	2,020,000.00	2,309,050.00	2,120,000.00
TOTAL REVENUE	8,500,261.92	7,815,798.46	8,103,782.00	7,542,084.00

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	FOR 2008	FOR 2009	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2010	ESTIMATED FOR 2011
(1)	(2)	(3)	(4)	(5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	3,693,631.24	3,601,308.39	3,886,323.00	4,936,623.00
Travel Transportation	86,679.72	72,210.47	91,950.00	91,950.00
Contractual Services	322,710.46	317,371.82	418,450.00	420,950.00
Supplies and Materials	86,865.91	76,346.39	82,250.00	82,250.00
Capital Outlay	158,869.43	40,679.59	0.00	0.00
Total Security of Persons and Property	4,348,756.76	4,107,916.66	4,478,973.00	5,531,773.00
Public Health Services				
Personal Services	237,581.94	248,845.26	246,473.00	280,583.00
Travel Transportation	7,620.24	8,477.17	9,090.00	9,000.00
Contractual Services	236,556.90	218,599.75	246,985.00	244,985.00
Supplies and Materials	18,540.19	15,308.22	9,700.00	9,700.00
Capital Outlay	14,631.32	0.00	0.00	0.00
Total Public Health Services	514,930.59	491,230.40	512,248.00	544,268.00
Total Leisure Time Activities	0.00	0.00	0.00	0.00
Community Environment				
Personal Services	672,148.82	689,346.54	861,669.00	843,531.00
Travel Transportation	20,864.46	14,028.12	25,632.00	29,466.00
Contractual Services	809,403.28	653,117.48	533,300.00	541,000.00
Supplies and Materials	47,006.01	13,217.62	32,135.00	16,150.00
Capital Outlay	1,221,939.03	14,862.99	15,000.00	15,000.00
Total Community Environment	2,771,361.60	1,384,572.75	1,467,736.00	1,445,147.00
Total Basic Utility Services	0.00	0.00	0.00	0.00
Total Transportation	0.00	0.00	0.00	0.00
General Government				
Personal Services	1,110,097.26	1,173,543.08	1,227,143.00	1,289,454.00
Travel Transportation	31,362.43	19,419.36	36,363.00	35,663.00
Contractual Services	956,095.30	996,145.36	1,247,844.00	1,230,082.00
Supplies and Materials	47,764.98	39,298.12	55,611.00	55,715.00
Capital Outlay	33,229.31	3,356.00	6,000.00	6,000.00
Total General Government	2,178,549.28	2,231,761.92	2,572,961.00	2,616,914.00
Other Uses of Funds				
Transfers	0.00	0.00	98,469.00	140,000.00
Advances	0.00	25,000.00	64,050.00	0.00
Total Other Uses of Funds	0.00	25,000.00	162,519.00	140,000.00
TOTAL EXPENDITURES	9,813,598.23	8,240,481.73	9,194,437.00	10,278,102.00
Revenues over/(under) Expenditures	(1,313,336.31)	(424,683.27)	(1,090,655.00)	(2,736,018.00)
Prepaid Expenses	7,694.76	(7,694.76)	0.00	0.00
Beginning Unencumbered Balance*	8,937,263.51	7,631,621.96	6,650,627.62	5,559,972.62
Ending Cash Fund Balance	7,631,621.96	7,199,243.93	5,559,972.62	2,823,954.62
Estimated Encumbrances (outstanding at year end)	802,840.42	548,616.31	0.00	0.00
Estimated Ending Unencumbered Fund Balance	6,828,781.54	6,650,627.62	5,559,972.62	2,823,954.62

\* USE CASH BALANCE

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	217,063.21	216,763.82	220,289.00	220,289.00
Tangible Personal Property Tax	8,327.84	1,715.65	1,800.00	1,800.00
Total Local Taxes	225,391.05	218,479.47	222,089.00	222,089.00
State Shared Taxes and Permits				
Property Tax Allocation	25,006.90	26,826.00	28,026.00	28,026.00
CAT Tax	17,983.71	24,552.65	25,092.00	22,170.00
Total Shared Taxes and Permits	42,990.61	51,378.65	53,118.00	50,196.00
Miscellaneous		36,026.95		
TOTAL REVENUE	268,381.66	305,885.07	275,207.00	272,285.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	286,863.18	240,000.00	246,600.00	249,999.00
Contractual Services	26,392.38	26,697.78	27,300.00	23,000.00
Supplies and Materials	0.00	0.00	1,000.00	1,000.00
Capital Outlay	0.00	36,026.95	0.00	0.00
Total Security of Persons and Property	313,255.56	302,724.73	274,900.00	273,999.00
TOTAL EXPENDITURES	313,255.56	302,724.73	274,900.00	273,999.00
Revenues Over (Under) Expenditures	(44,873.90)	3,160.34	307.00	(1,714.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	59,582.17	14,708.27	14,562.38	14,869.38
Ending Cash Fund Balance	14,708.27	17,868.61	14,869.38	13,155.38
Estimated Encumbrances (outstanding at end of year)	1,556.89	3,306.23	0.00	0.00
Estimated Ending Unencumbered Fund Balance	13,151.38	14,562.38	14,869.38	13,155.38

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

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DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
(1)	(3)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	952,074.28	950,107.42	972,999.00	1,016,124.00
Tangible Personal Property Tax	39,170.16	7,920.25	8,000.00	8,000.00
Total Local Taxes	991,244.44	958,027.67	980,999.00	1,024,124.00
State Shared Taxes and Permits				
Property Tax Allocation	108,662.49	115,920.71	114,348.00	114,348.00
CAT Tax	84,991.50	116,036.50	118,587.00	104,775.00
Total Shared Taxes and Permits	193,653.99	231,957.21	232,935.00	219,123.00
Intergovernmental Grants & Contracts	754,260.00	148,814.00	264,997.00	216,500.00
Fees, Licenses & Permits	3,745.00	531.00	5,000.00	0.00
Charges for Services	490,331.91	498,656.55	503,000.00	523,500.00
Miscellaneous	30,648.85	18,514.46	18,500.00	18,000.00
<b>TOTAL REVENUE</b>	<b>2,463,884.19</b>	<b>1,856,500.89</b>	<b>2,005,431.00</b>	<b>2,001,247.00</b>
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Leisure Time Activities				
Personal Services	837,818.02	864,322.05	944,609.00	1,019,931.00
Travel and Transportation	30,986.91	22,600.06	34,100.00	34,100.00
Contractual Services	276,478.55	259,875.45	302,850.00	298,850.00
Supplies and Materials	143,654.89	149,881.43	187,150.00	184,150.00
Refunds	8,119.00	11,169.50	0.00	0.00
Capital Outlay	1,379,494.48	567,022.77	862,943.00	769,000.00
Total Leisure Time Activities	2,676,551.85	1,874,871.26	2,331,652.00	2,306,031.00
Repayment of Advance	20,000.00	20,000.00	20,000.00	20,000.00
<b>TOTAL EXPENDITURES</b>	<b>2,696,551.85</b>	<b>1,894,871.26</b>	<b>2,351,652.00</b>	<b>2,326,031.00</b>
Revenues Over (Under) Expenditures	(232,667.66)	(38,370.37)	(346,221.00)	(324,784.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,148,415.26	915,747.60	845,145.78	498,924.78
Ending Cash Fund Balance	915,747.60	877,377.23	498,924.78	174,140.78
Estimated Encumbrances (outstanding at end of year)	503,460.64	32,231.45	0.00	0.00
Estimated Ending Unencumbered Fund Balance	412,286.96	845,145.78	498,924.78	174,140.78

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
(1)	(3)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	95,471.92	95,233.97	92,936.00	92,936.00
Tangible Personal Property Tax	3,436.76	719.36	800.00	800.00
Total Local Taxes	98,908.68	95,953.33	93,736.00	93,736.00
State Shared Taxes and Permits				
Property Tax Allocation	11,010.30	11,851.46	11,722.00	11,722.00
CAT Tax	7,390.57	10,090.13	10,312.00	9,111.00
Total Shared Taxes and Permits	18,400.87	21,941.59	22,034.00	20,833.00
TOTAL REVENUE	117,309.55	117,894.92	115,770.00	114,569.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	125,000.00	125,000.00	115,000.00	112,000.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	125,000.00	125,000.00	115,000.00	112,000.00
TOTAL EXPENDITURES	125,000.00	125,000.00	115,000.00	112,000.00
Revenues Over (Under) Expenditures	(7,690.45)	(7,105.08)	770.00	2,569.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	14,980.59	7,290.14	185.06	955.06
Ending Cash Fund Balance	7,290.14	185.06	955.06	3,524.06
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	7,290.14	185.06	955.06	3,524.06

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	95,471.92	95,232.85	92,936.00	92,936.00
Tangible Personal Property Tax	3,436.76	719.36	800.00	800.00
Total Local Taxes	98,908.68	95,952.21	93,736.00	93,736.00
State Shared Taxes and Permits				
Property Tax Allocation	11,010.30	11,851.24	11,722.00	11,722.00
CAT Tax	7,390.57	10,090.13	10,312.00	9,111.00
Total Shared Taxes and Permits	18,400.87	21,941.37	22,034.00	20,833.00
TOTAL REVENUE	117,309.55	117,893.58	115,770.00	114,569.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	125,000.00	125,000.00	115,000.00	112,000.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	125,000.00	125,000.00	115,000.00	112,000.00
TOTAL EXPENDITURES	125,000.00	125,000.00	115,000.00	112,000.00
Revenues Over (Under) Expenditures	(7,690.45)	(7,106.42)	770.00	2,569.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	14,981.22	7,290.77	184.35	954.35
Ending Cash Fund Balance	7,290.77	184.35	954.35	3,523.35
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	7,290.77	184.35	954.35	3,523.35



EXHIBIT III

FUND List all funds individually unless reported on Exhibit I or II	ESTIMATED	BUDGET YEAR	TOTAL	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES			ESTIMATED
	UNENCUMBERED FUND BALANCE 1/1/2011	ESTIMATED RECEIPTS	AVAILABLE FOR EXPENDITURES	PERSONAL SERVICES	OTHER	TOTAL	UNENCUMBERED FUND BALANCE 12/31/2011
PROPRIETARY:							
ENTERPRISE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Water, 201	1,280,547.13	2,812,919.00	4,093,466.13	1,932,270.00	1,657,536.00	3,589,806.00	503,660.13
Sewer, 202	1,164,577.49	4,446,716.00	5,611,293.49	2,293,068.00	2,875,692.00	5,168,760.00	442,533.49
Utility Billing, 204	8,564.69	76,000.00	84,564.69	0.00	77,175.00	77,175.00	7,389.69
Solid Waste, 205	6,570.35	567,500.00	574,070.35	75,442.00	498,350.00	573,792.00	278.35
Storm Water Drainage Utility, 208	2,138,671.04	1,298,361.00	3,437,032.04	430,112.00	1,417,968.00	1,848,080.00	1,588,952.04
Guarantee Deposit, 230	40,689.25	0.00	40,689.25	0.00	1,000.00	1,000.00	39,689.25
TOTAL ENTERPRISE FUNDS	4,639,619.95	9,201,496.00	13,841,115.95	4,730,892.00	6,527,721.00	11,258,613.00	2,582,502.95
INTERNAL SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Insurance Claims, 807	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIDUCIARY:							
TRUST AND AGENCY FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Trust & Agency Escrow, 804	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL TRUST AND AGENCY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR MEMORANDUM ONLY	12,227,690.37	33,407,411.00	45,635,101.37	10,723,514.00	26,353,250.00	37,076,764.00	8,558,337.37

STATEMENT OF PERMANENT IMPROVEMENTS  
(Do not include expense to be paid from bond issues)  
(Section 5705.29. Revised Code)

EXHIBIT IV

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>General Fund</u>			
Shade Trees/Citizen Tree Reimbursements	15,000.00	15,000.00	General Fund, 001
Street Lighting	6,000.00	6,000.00	General Fund, 001
Fund 001 Total	21,000.00	21,000.00	
<u>Parks &amp; Recreation Fund</u>			
Recreation Storage Complex Renovation	25,000.00	25,000.00	Recreation Fund, 106
Fred Fuller Bridge (Harvey Redmond) Renovations	250,000.00	250,000.00	Recreation Fund, 106
Park Roadway Improvements	50,000.00	50,000.00	Recreation Fund, 106
Canoe Livery Building Relocation	35,000.00	35,000.00	Recreation Fund, 106
Stonewater Skatepark/Athletic Fields	25,000.00	25,000.00	Recreation Fund, 106
River Bend Park & Access Improvements	260,000.00	260,000.00	Recreation Fund, 106
Portage Hike & Bike Trail Design	100,000.00	100,000.00	Recreation Fund, 106
Pickup Truck Replacement	24,000.00	24,000.00	Recreation Fund, 106
Fund 106 Total	769,000.00	769,000.00	
<u>Law Enforcement Trust</u>			
Equipment	17,000.00	17,000.00	Law Enforcement Trust, 125
Fund 125 Total	17,000.00	17,000.00	
<u>Fire &amp; EMS Fund</u>			
Miscellaneous Equipment	30,000.00	30,000.00	Fire/EMS Fund, 128
Vehicle Replacement (Chevy Tahoe)	32,000.00	32,000.00	Fire/EMS Fund, 128
Fire Vehicle Replacement Fund	168,000.00	168,000.00	Fire/EMS Fund, 128
Fund 128 Total	230,000.00	230,000.00	
<u>Wireless 911</u>			
Equipment	29,000.00	29,000.00	Wireless 911, 129
Fund 129 Total	29,000.00	29,000.00	
<u>Water Fund</u>			
Underground Tank Replacement/Relocation	25,000.00	25,000.00	Water Fund, 201
Fairchild Avenue Bridge	70,000.00	70,000.00	Water Fund, 201
3/4 Ton Pickup Truck	20,000.00	20,000.00	Water Fund, 201
Water Treatment Plant - Miscellaneous Equipment	25,000.00	25,000.00	Water Fund, 201
Paint Fairchild Tank includes Lead Abatement	260,000.00	260,000.00	Water Fund, 201
Paint KSU 250 Gal. Elevated Tank includes Lead Abatement	260,000.00	260,000.00	Water Fund, 201
Fund 201 Total	660,000.00	660,000.00	
<u>Sewer Fund</u>			
Underground Tank Replacement/Relocation	25,000.00	25,000.00	Sewer Fund, 202
Fairchild Avenue Bridge	133,000.00	133,000.00	Sewer Fund, 202
3/4 Ton Pickup Truck	20,000.00	20,000.00	Sewer Fund, 202
Water Reclamation Plant-Miscellaneous Equipment	30,000.00	30,000.00	Sewer Fund, 202
SW Sanitary Pump Stations System Evaluation	50,000.00	50,000.00	Sewer Fund, 202
Two (2) Digester Heat Exchangers	507,700.00	507,700.00	Sewer Fund, 202
Fund 202 Total	765,700.00	765,700.00	
<u>Storm Water Fund</u>			
Fairchild Avenue Bridge	105,000.00	105,000.00	Storm Water Utility Fund, 208
Cuyahoga River - Letter of Map Revision	150,000.00	150,000.00	Storm Water Utility Fund, 208
Area Q Ph. 5 Irma/Diedrich - Construction	1,100,000.00	1,100,000.00	Storm Water Utility Fund, 208
Fund 208 Total	1,355,000.00	1,355,000.00	

(Section 5705.29. Revised Code)	(continued)		EXHIBIT IV
Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
<u>Capital Projects Fund</u>			
SR 59 Sidewalk Franklin Twp.	5,000.00	5,000.00	Capital Projects Fund, 301
Bike Facilities	10,000.00	10,000.00	Capital Projects Fund, 301
Police Unmarked Vehicle	14,000.00	14,000.00	Capital Projects Fund, 301
SAC Roof Replacement	25,000.00	25,000.00	Capital Projects Fund, 301
Safety & Service Depts - Phone/Network Study	25,000.00	25,000.00	Capital Projects Fund, 301
Police Miscellaneous Equipment	30,000.00	30,000.00	Capital Projects Fund, 301
Police Ballistic Vests	30,000.00	30,000.00	Capital Projects Fund, 301
Automated Parking Ticket System	45,000.00	45,000.00	Capital Projects Fund, 301
Downtown Traffic Study	50,000.00	50,000.00	Capital Projects Fund, 301
One-ton Dump Truck w/ Spreader & Plow	60,000.00	60,000.00	Capital Projects Fund, 301
SR 261 Safety Study	75,000.00	75,000.00	Capital Projects Fund, 301
Underground Tank Replacement/Relocation	100,000.00	100,000.00	Capital Projects Fund, 301
Hooklift Truck w/ V Box & Dump	145,000.00	145,000.00	Capital Projects Fund, 301
Fairchild Avenue Bridge	200,000.00	200,000.00	Capital Projects Fund, 301
Downtown Streets	250,000.00	250,000.00	Capital Projects Fund, 301
Radio Equipment Replacement	250,000.00	250,000.00	Capital Projects Fund, 301
Pine Street Construction	252,000.00	252,000.00	Capital Projects Fund, 301
Finance System Replacement/Upgrade	40,000.00	40,000.00	Capital Projects Fund, 301
Nine (9) Police Cruisers	270,000.00	270,000.00	Capital Projects Fund, 301
Summit Street Traffic Signal Coordination-Design Ph II	500,000.00	500,000.00	Capital Projects Fund, 301
Annual Street/Sidewalk Program	1,000,000.00	1,000,000.00	Capital Projects Fund, 301
Fund 301 Total	3,376,000.00	3,376,000.00	
<b>TOTAL</b>	<b>7,222,700.00</b>	<b>7,222,700.00</b>	

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.



EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit *	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Out- standing at beginning of budgeted year Jan 1, 2011	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/2011 to 12/31/2011	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2011 to 12/31/2011
Payable from Bond Retirement Fund:	XXXXXXXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
INSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Various Purpose Bonds, Series 1998		4-8-98	2018	1998-19&20	Serial/Term	3.75-5.20	\$1,530,000	\$238,575	Principal and interest budgeted in Fund 402 Debt Service
Fire Station Bond Anticipation Note		10-2010	10-2011			Unknown	\$2,485,000	\$2,559,550	Principal and interest budgeted in Fund 301 Capital Projects
Administrative Office Improvement Bond Anticipation Note		10-2010	10-2011			Unknown	\$240,000	\$247,200	
Note: All other City of Kent debt is supported by Special Assessments or Enterprise Revenues.									
TOTAL							\$4,255,000	\$3,045,325	
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL									

\* If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.