CITY OF KENT, OHIO

320 S. Depeyster Street, Kent, OH 44240
(330) 678-8007 Fax (330) 678-8688

CITY COUNCIL

SPECIAL CITY COUNCIL MEETING
DECEMBER 30, 2020 - 7:00 P.M.

Due to the COVID-19 pandemic, this meeting will be held virtually using the Zoom platform and broadcast live on the City of Kent YouTube Channel.

AGENDA

SPECIAL COUNCIL MEETING (Mayor Fiala)

1. WELCOME/ROLL CALL

2. AUTHORIZATION OF DRAFT NO. 2020-131, 2020-132

3. ***DRAFT NO. 131****:* AN ORDINANCE AMENDING ORDINANCE NO. 2019-139, THE CURRENT APPROPRIATION ORDINANCE, PASSED DECEMBER 18, 2019; SO AS TO ADJUST APPROPRIATIONS, TRANSFERS AND ADVANCES FROM THE VARIOUS FUNDS OF THE CITY OF KENT TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020; AND DECLARING AN EMERGENCY. (Unauthorized)

4. ***DRAFT NO. 132***: AN ORDINANCE ENCUMBERING CERTAIN SALARIES AND BENEFITS NOT ENCUMBERED AS OF NOVEMBER 20,2020 THAT QUALIFY FOR CARES ACT FUNDING TO COMPLY WITH HOUSE BILLS 481 AND 614; AND DECLARING AN EMERGENCY. (Unauthorized)

5. ADJOURNMENT

Posted: December 23, 2020

Amy Wilkens
Clerk of Council

CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE
Rhonda C. Hall, CPA, Director

To: Dave Ruller, City Manager

From: Rhonda C. Hall, CPA, Director of Budget and Finance

Date: December 22, 2020

Re: FY2020 Appropriation Amendments and Council Approved Encumbrances

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An appropriation amendment is necessary to comply with HB 481 and HB 614; we need to move the appropriations in Fund 137 from O&M to Personnel and Benefits.

Therefore, I am requesting Council approve amended appropriations for the December 30th Special Council meeting.

In addition to the appropriation above we also have to pass an ordinance which encumbers any of the salaries and benefits that were not paid out as of November 20, 2020. I am requesting Council pass an Ordinance which will encumber Personnel and Benefits for the West Side Fire Station Fund 101, the Fire & EMS Fund 128, the Income Tax Safety Fund 124, the General Fund 001, Health Department, the Police Pension Fund 132 and the Fire Pension Fund. Amounts will be provided in an Exhibit to the Ordinance.

Thank you.

Rhonda Hall

930 OVERHOLT RD., KENT, OH 44240
(330) 678-8102 – Director and General Accounting
(330) 678-8103 Income Tax (330) 678-8104 Utility Billing FAX (330) 676-7584

DRAFT ORDINANCE NO. 2020-131

AN ORDINANCE AMENDING ORDINANCE NO. 2019-139, THE CURRENT APPROPRIATION ORDINANCE, PASSED DECEMBER 18, 2019; SO AS TO ADJUST APPROPRIATIONS, TRANSFERS AND ADVANCES FROM THE VARIOUS FUNDS OF THE CITY OF KENT TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2020; AND DECLARING AN EMERGENCY.

WHEREAS, it is necessary to amend current appropriations, transfers and advances for the expenses and other expenditures for the City of Kent, Ohio, for the fiscal year ending December 31, 2020.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Kent, Portage County, Ohio, that:

SECTION 1. The current appropriations Ordinance No. 2019-139 passed December 18, 2019; as amended by Ordinance No. 2020-14, passed 2/19/2020, as amended by Ordinance No. 2020-23, passed 3/18/2020, as amended by Ordinance No. 2020-29, passed 4/15/2020, as amended by Ordinance No. 2020-42, passed 5/20/2020, as amended by Ordinance No. 2020-55, passed 6/17/2020, as amended by Ordinance No. 2020-69, passed 7/15/2020, as amended by Ordinance No. 2020-86, passed 8/19/2020, as amended by Ordinance 2020-102, passed 10/21/20, as amended by Ordinance 2020-113, passed 11/18/20, as amended by Ordinance 2020-128, passed 12/16/20, be amended as set forth in Exhibit "A", attached hereto and incorporated herein, so as to move the appropriations in Fund 137, Local CARES Act Fund; and Declaring An Emergency.

SECTION 2. 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 formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. 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 reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ________________________
Date

____
Jerry T. Fiala
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Amy Wilkens
Clerk of Council

I, AMY WILKENS, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _________________________, 20______.

(SEAL)

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AMY WILKENS
CLERK OF COUNCIL

Exhibit A

2020 AMENDED APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
General Fund (001)						
City Council	$167,708	$32,803				$200,511
Mayor	9,530	5,400				14,930
Community Support		86,500				86,500
City Manager	327,241	66,623				393,864
New City Hall Facility		0				0
Information Technology	85,484	227,968				313,452
Urban Renewal		72,300				72,300
Human Resources	68,790	19,488				88,278
Civil Service	32,425	48,953				81,378
Law	333,967	118,895				452,862
Budget & Finance	220,511	161,662	$3,254			385,427
Community Development	609,174	268,106				877,280
Economic Development	124,748	40,890				165,638
Health	512,327	336,664				848,991
Public Parking		62,000	135,000			197,000
Main Street Program		70,000				70,000
Service Administration	73,619	503,416				577,035
Shade Tree		89,400	10,000			99,400
Adjunct Facilities		22,692				22,692
Building	315,150	70,272				385,422
Land banking		10,000				10,000
Engineering	240,940	98,442				339,382
Miscellaneous & Sundry		390,250				390,250
Contingency					$100,000	100,000
Fund Total	$3,121,614	$2,802,724	$148,254	$0	$100,000	$6,172,592
West Side Fire (101)						
Fire	$278,104	$27,127				$305,231
Fund Total	$278,104	$27,127	$0	$0	$0	$305,231
Street Construction Maintenance & Repair (102)						
Service	$1,182,517	$1,219,427				$2,401,944
Contingency					$25,000	25,000
Fund Total	$1,182,517	$1,219,427	$0	$0	$25,000	$2,426,944
State Highway (103)						
Service		$70,000				$70,000
Fund Total	$0	$70,000	$0	$0	$0	$70,000
Recreation (106)						
Parks & Recreation	$1,427,466	$661,048	$103,000			$2,191,514
Fund Total	$1,427,466	$661,048	$103,000	$0	$0	$2,191,514
Food Service (107)						
Health	$110,523	$8,000				$118,523
Fund Total	$110,523	$8,000	$0	$0	$0	$118,523

2020 AMENDED APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
Income Tax (116)						
Budget/Finance/IncTaxAdmin	$308,391	$542,233				$850,624
Managed Reserve				$25,540		25,540
Fund Total	$308,391	$542,233	$0	$25,540	$0	$876,164
Revolving Housing (120)						
Health	$157,979	$10,000				$167,979
Fund Total	$157,979	$10,000	$0	$0	$0	$167,979
State & Local Forfeits (121)						
Police		$0				$0
Fund Total	$0	$0	$0	$0	$0	$0
Drug Law Enforcement (122)						
Police		$9,000				$9,000
Fund Total	$0	$9,000	$0	$0	$0	$9,000
Enforcement & Education (123)						
Police		$11,000				$11,000
Fund Total	$0	$11,000	$0	$0	$0	$11,000
Income Tax Safety (124)						
Police	$7,484,419	$691,110				$8,175,529
Fund Total	$7,484,419	$691,110	$0	$0	$0	$8,175,529
Law Enforcement Trust (125)						
Police		$0				$0
Fund Total	$0	$0	$0	$0	$0	$0
Community Development Block Grant (126)						
Community Development	$17,875	$647,662	$145,165			$810,702
Fund Total	$17,875	$647,662	$145,165	$0	$0	$810,702
NSP (Neighborhood Stabalization Program) Grant (127)						
Community Development	$400	139,160.00				$139,560
Fund Total	$400	$139,160	$0	$0	$0	$139,560
Fire & E.M.S. (128)						
Fire	$4,925,538	$503,774	$452,900			$5,882,212
Fund Total	$4,925,538	$503,774	$452,900	$0	$0	$5,882,212
Wireless 911 (129)						
Safety		$0				$0
Fund Total	$0	$0	$0	$0	$0	$0
Swimming Pool Inspections (130)						
Health	$9,049	$0				$9,049
Fund Total	$9,049	$0	$0	$0	$0	$9,049
Police Pension (132)						
Police	$120,000					$120,000
Fund Total	$120,000	$0	$0	$0	$0	$120,000

2020 AMENDED APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
Fire Pension (133)						
Fire	$120,000					$120,000
Fund Total	$120,000	$0	$0	$0	$0	$120,000
UDAG / EDA-RLF (134)						
City Manager/C.D.		$50,000				$50,000
Fund Total	$0	$50,000	$0	$0	$0	$50,000
CHIP Grant (136)						
CHIP Grant/Comm Development		$226,000				$226,000
Fund Total	$0	$226,000	$0	$0	$0	$226,000
Local Coronavirus Relief Dist Fund (137)						
COVID-19	$2,304,149.01	$0.00				$2,304,149.01
Fund Total	$2,304,149.01	$0.00	$0	$0	$0	$2,304,149.01
Water (201)						
Service	$1,803,555	$811,998	$760,000			$3,375,553
Service (Capital Facilities)			107,024			107,024
Admin. Support	659,481	73,947	6,450			739,878
Budget & Finance (Debt)				$55,759		55,759
Contingency					$50,000	50,000
Fund Total	$2,463,036	$885,945	$873,474	$55,759	$50,000	$4,328,214
Sewer (202)						
Service	$2,113,748	$860,274	$949,592			$3,923,614
Service (Capital Facilities)			71,359			71,359
Admin. Support	659,481	86,398	6,450			752,329
Budget & Finance (Debt)				$581,320		581,320
Contingency					$50,000	50,000
Fund Total	$2,773,229	$946,672	$1,027,401	$581,320	$50,000	$5,378,622
Utility Billing (204)						
Budget & Finance		$92,586				$92,586
Fund Total	$0	$92,586	$0	$0	$0	$92,586
Solid Waste (205)						
Service	$91,128	$161,790	$5,000			$257,918
Fund Total	$91,128	$161,790	$5,000	$0	$0	$257,918
Storm Water Utility (208)						
Service	$250,308		$18,000			$268,308
Service (Capital Facilities)			1,184,868			1,184,868
Admin. Support	332,068	$62,296	1,450			395,814
Budget & Finance (Debt)				$11,168		11,168
Fund Total	$582,376	$62,296	$1,204,318	$11,168	$0	$1,860,158
Guaranteed Deposits (230)						
Budget & Finance		$1,000				$1,000
Fund Total	$0	$1,000	$0	$0	$0	$1,000

2020 AMENDED APPROPRIATIONS

Fund - Department/Division	Personnel & Benefits	Other than Personnel & Benefits	Capital	Reserve/ Debt Service	Contingency	Fund & Department Total
Capital Projects (301)						
Safety			$181,900			$181,900
Service			320,000			320,000
Service (Capital Facilities)			11,716,793			11,716,793
Administrative			51,400			51,400
New Admin. Facility			2,131,000			2,131,000
Parks & Recreation			460,000			460,000
Budget & Finance (Debt)				$332,439		332,439
Contingency					$25,000	25,000
Fund Total	$0	$0	$14,861,093	$332,439	$25,000	$15,218,532
Municipal Public Improvement Tax Increment Equivalent (302)						
Service (Capital Facilities)						$0
Budget & Finance (Debt)				$1,391,175		1,391,175
Fund Total	$0	$0	$0	$1,391,175	$0	$1,391,175
Police Facility (303)						
Safety (Capital Facilities)			$543,500			$543,500
Budget & Finance (Debt)				$3,132,525		3,132,525
Fund Total	$0	$0	$543,500	$3,132,525	$0	$3,676,025
Debt Service (402)						
Budget & Finance (Debt)				$57,620		$57,620
Fund Total	$0	$0	$0	$57,620	$0	$57,620
Internal Service (807)						
Health Insurance		$3,700,000				$3,700,000
Fund Total	$0	$3,700,000	$0	$0	$0	$3,700,000
Total Appropriations	$27,477,793	$13,468,554.00	$19,364,105	$5,587,546	$250,000	$66,147,998.01
Original Appropriations	$24,787,144	$12,459,693	$13,787,565	$5,472,276	$250,000	$56,756,678
Amendment #1	326,100		5,859,140			6,185,240
Amendment #2		141,213	100,000			241,213
Amendment #3			106,900			106,900
Amendment #4			50,000			50,000
Amendment #5		451,096	(162,500)			288,596
Amendment #6		510,000	(10,000)	114,070		614,070
Amendment #7		8,000				8,000
Amendment #8		832,760.18	(22,000)			810,760.18
Amendment #9		1,230,981.68				1,230,981.68
Amendment #10	60,000	139,359.15	(345,000)	1,200		(144,440.85)
Amendment #11	2,304,149.01	(2,304,149.01)				0.00
	$27,477,393.01	$13,468,954.00	$19,364,105	$5,587,546	$250,000	$66,147,998.01
						$0

2020 AMENDED APPROPRIATIONS - SCHEDULE OF OPERATING TRANSFERS AND TEMPORARY ADVANCES

Paying Fund		Original	Current Request	Change	Receiving Fund
Operating Transfers					
Fund 116 - Income Tax		$3,600,000	$3,600,000	$0	Fund 001 - General
Fund 116 - Income Tax		1,000,000	1,000,000	0	Fund 102 - St Const Maint & Repair
Fund 116 - Income Tax		3,581,444	3,581,444	0	Fund 124 - Income Tax Safety
Fund 116 - Income Tax		3,581,444	3,581,444	0	Fund 128 - Fire & E.M.S.
Fund 116 - Income Tax		3,358,065	3,358,065	0	Fund 301 - Capital Projects
Fund 116 - Income Tax		1,889,496	1,889,496	0	Fund 303 - Police Facility
Fund 116 - Income Tax		60,000	60,000	0	Fund 402 - Debt Service
Total Fund 116 Income Tax		$17,070,449	$17,070,449	$0	
Fund 201 - Water		$47,000	$47,000	$0	Fund 204 - Utility Billing
Fund 202 - Sewer		47,000	47,000	0	Fund 204 - Utility Billing
Fund 001 - General		3,700,000	3,700,000	0	Fund 124 - Income Tax Safety
Fund 001 - General		6,400	6,400	0	Fund 106 - Parks and Rec
Fund 001 - General		1,500,000	0	(1,500,000)	Fund 301 - Capital Projects (for City Hall)
Fund 001 - General		2,100,000	2,100,000	0	Fund 128 - Fire & EMS
Subtotal - Total Operating Transfers		$7,400,400	$5,900,400	($1,500,000.00)	
Temporary Advances					
Fund 106 - Recreation	*	$0	$0	$0	Fund 001 - General
Fund 201 - Water	*	0	0	0	Fund 116 - Income Tax
Fund 202 - Sewer	*	0	0	0	Fund 116 - Income Tax
Fund 205 - Solid Waste	*	56,000	56,000	0	Fund 001 - General
Fund 205 - Solid Waste	*	53,000	53,000	0	Fund 116 - Income Tax
Fund 208 - Storm Water	*	16,000	16,000	0	Fund 116 - Income Tax
Subtotal - Total Advances		$125,000	$125,000	$0	
Grand Total - All Transfers & Advances		$24,595,849	$23,095,849	($1,500,000)	

*** Designates Repayment of Advance**

2020-131 Exhibit 'A'

DRAFT ORDINANCE NO. 2020-132

AN ORDINANCE ENCUMBERING CERTAIN SALARIES AND BENEFITS NOT ENCUMBERED AS OF NOVEMBER 20,2020 THAT QUALIFY FOR CARES ACT FUNDING TO COMPLY WITH HOUSE BILLS 481 AND 614; AND DECLARING AN EMERGENCY.

WHEREAS, the Finance Director has received a State Auditor's Guidance regarding House Bills 481 and 614 which requires Council to encumber certain salaries and benefits not encumbered as of November 20,2020 and that qualify for CARES Act funding; and,

WHEREAS, these salaries and benefits are not legally required to be encumbered in an accounting system and in the ordinary course of business are not; however, the language of House Bills 481 and 614 requires all Coronavirus Relief Fund (CRF) payments to be encumbered; and,

WHEREAS, the Finance Director desires that Council encumber these salaries and benefits to comply with the Ohio State Auditor's Guidance and HB 481 and HB 614.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Kent, Portage County, Ohio, that:

SECTION 1. That Council authorizes the encumbrance of certain salaries and benefits not encumbered as of November 20, 2020 that qualify for Cares Act funding to comply with CRF and House Bills 481 and 614 as detailed in Exhibit A, attached hereto and made and integral part hereof.

SECTION 2. 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 formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. 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 reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: ________________________
Date

____
Jerry T. Fiala
Mayor and President of Council

EFFECTIVE: ____________________
Date

ATTEST: ________________________
Amy Wilkens
Clerk of Council

I, AMY WILKENS, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF *ORDINANCE No.* ________________, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON _________________________, 20_____.

(SEAL)

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AMY WILKENS
CLERK OF COUNCIL

City of Kent
CARES Act Funding Calculation
Exhibit A

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Unifrm) Paid thru November 20. 2020	Mar-Oct Reduce by Amounts in Colums O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
Fire & EMS Department:											
101 West Side Fire		35%									
Safety Dept (101-01-510-108-)											
7001 Regular Salaries	$ -	$ -	$ -	$ -	$ -	$ -		$ -			$ -
7003 Fire Regular Salaries	112,290.49	39,301.67	(4,464.97)	34,836.70	109,746.28	14,503.59	95,242.69	33,334.94	(3,795.22)	29,539.72	7,500.00
7004 Pension	28,755.98	10,064.59	(1,143.41)	8,921.18	28,228.41	4,110.94	24,117.47	8,441.12	(971.90)	7,469.21	2,500.00
7005 Medicare	1,664.19	582.46	(66.17)	516.29	1,623.92	255.98	1,367.94	478.78	(56.25)	422.53	150.00
7006 Ee Insurance	23,729.87	8,305.46	(943.56)	7,361.89	22,000.00	2,968.25	19,031.75	6,661.11	(802.03)	5,859.08	2,500.00
7007 Uniform & Clothing	1,588.90	556.12	(63.18)	492.94	1,558.33	197.88	1,360.45	476.16	(53.70)	422.46	125.00
7008 Overtime	9,017.78	3,156.22	(358.57)	2,797.65	7,872.43	3,130.99	4,741.44	1,659.50	(304.79)	1,354.72	2,500.00
7009 Unemployment/WC	704.78	246.67	(28.02)	218.65		422.75	(422.75)	(147.96)	(23.82)	(171.78)	500.00
Total Fire - Fund 101	177,751.99	62,213.19	(7,067.89)	55,145.30	171,029.37	25,590.39	145,438.98	50,903.64	(6,007.71)	44,895.94	15,775.00
128 Fire & EMS		35%									
Safety Dept (128-01-510-108-)											
7001 Regular Salaries	$ 461,683.90	$ 161,589.37	$ (18,357.78)	$ 143,231.59	415,112.77	44,897.40	370,215.37	129,575.38	(15,604.11)	113,971.27	32,000.00
7003 Fire Regular Salaries	1,489,939.40	521,478.79	(59,243.95)	462,234.84	1,500,116.66	201,760.47	1,298,356.19	454,424.67	(50,357.36)	404,067.31	62,000.00
7004 Pension	385,983.75	135,094.31	(15,347.74)	119,746.57	401,947.80	69,839.10	332,108.70	116,238.05	(13,045.58)	103,192.47	20,000.00
7005 Medicare	30,907.51	10,817.63	(1,228.96)	9,588.66	30,687.29	4,550.17	26,137.12	9,147.99	(1,044.62)	8,103.37	2,500.00
7006 Ee Insurance	378,260.41	132,391.14	(15,040.64)	117,350.50	356,125.00	55,482.47	300,642.53	105,224.89	(12,784.54)	92,440.34	26,000.00
7007 Uniform & Clothing	25,330.79	8,865.78	(1,007.22)	7,858.56	24,858.33	3,260.58	21,597.75	7,559.21	(856.14)	6,703.08	2,500.00
7008 Overtime	253,210.18	88,623.56	(10,068.31)	78,555.25	268,796.95	71,134.21	197,662.74	69,181.96	(8,558.06)	60,623.90	20,000.00
7009 Unemployment/WC	11,903.56	4,166.24	(473.32)	3,692.93	116.32	7,626.33	(7,510.01)	(2,628.50)	(402.32)	(3,030.82)	7,500.00
Total	3,037,219.50	1,063,026.82	(120,767.92)	942,258.90	2,997,761.12	458,550.73	2,539,210.39	888,723.64	(102,652.73)	786,070.90	172,500.00
Community Services (128-01-510-109-)											
7001 Regular Salaries	6,012.64	2,104.42	(239.08)	1,865.35	6,012.61		6,012.61	2,104.41	(239.07)	1,865.34	0.00
7003 Fire Regular Salaries	109,705.31	38,396.86	(4,362.17)	34,034.68	84,430.30		84,430.30	29,550.61	(3,707.85)	25,842.76	10,000.00
7004 Pension	27,626.23	9,669.18	(1,098.49)	8,570.69	22,784.30	1,080.49	21,703.81	7,596.33	(933.72)	6,662.62	2,500.00
7005 Medicare	1,657.65	580.18	(65.91)	514.26	1,305.60	65.28	1,240.32	434.11	(56.03)	378.09	500.00
7006 Ee Insurance	21,349.74	7,472.41	(848.92)	6,623.49	16,500.00	586.82	15,913.18	5,569.61	(721.58)	4,848.03	2,500.00
7007 Uniform & Clothing	916.67	320.83	(36.45)	284.38	779.17		779.17	272.71	(30.98)	241.73	150.00
7008 Overtime	4,527.98	1,584.79	(180.04)	1,404.75	4,491.71	4,502.04	(10.33)	(3.62)	(153.04)	(156.65)	2,250.00
7009 Unemployment/WC	993.13	347.60	(39.49)	308.11		90.04	(90.04)	(31.51)	(33.57)	(65.08)	500.00
Total	172,789.35	60,476.27	(6,870.56)	53,605.71	136,303.69	6,324.67	129,979.02	45,492.66	(5,875.83)	39,616.82	18,400.00
Technical Rescue (128-01-510-110-)											
7004 Pension	1,024.01	358.40	(40.72)	317.69	1,530.65	410.16	1,120.49	392.17	(34.61)	357.56	150.00
7005 Medicare	61.83	21.64	(2.46)	19.18	92.49	24.83	67.66	23.68	(2.09)	21.59	50.00
7008 Overtime	4,267.16	1,493.50	(169.67)	1,323.83	6,378.14	1,708.99	4,669.15	1,634.20	(144.22)	1,489.98	250.00
7009 Unemployment/WC	53.34	18.67	(2.12)	16.55		37.78	(37.78)	(13.22)	(1.80)	(15.02)	75.00
Total	5,406.33	1,892.22	(214.97)	1,677.25	8,001.28	2,181.75	5,819.53	2,036.83	(182.72)	1,854.11	525.00
Hazmat (128-01-510-111-)											
7004 Pension	288.69	101.04	(11.48)	89.56	519.92	140.32	379.60	132.86	(9.76)	123.10	50.00
7005 Medicare	17.37	6.08	(0.69)	5.39	31.42	8.54	22.88	8.01	(0.59)	7.42	50.00
7008 Overtime	1,202.86	421.00	(47.83)	373.17	2,166.34	584.66	1,581.68	553.59	(40.65)	512.93	150.00
7009 Unemployment	96.67	33.83	(3.84)	29.99		2.70	(2.70)	(0.94)	(3.27)	(4.21)	75.00
Total	1,605.58	561.95	(63.84)	498.11	2,717.68	736.22	1,981.46	693.51	(54.27)	639.25	325.00

City of Kent
CARES Act Funding Calculation
Exhibit A

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Unifrm) Paid thru November 20. 2020	Mar-Oct Reduce by Amounts in Colums O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
Confined Space (128-01-510-112-)											
7004 Pension	-	-	-	-	142.96	101.26	41.70	14.59	-	14.59	50.00
7005 Medicare	-	-	-	-	8.64	6.12	2.52	0.88	-	0.88	50.00
7008 Overtime	-	-	-	-	595.65	421.92	173.73	60.81	-	60.81	75.00
7009 Unemployment	100.00	35.00	(3.98)	31.02		0.00	(0.00)	(0.00)	(3.38)	(3.38)	75.00
Total	100.00	35.00	(3.98)	31.02	747.25	529.30	217.95	76.28	(3.38)	72.90	250.00
Total Fire - Fund 128	3,217,120.75	1,125,992.26	(127,921.27)	998,070.99	3,145,531.02	468,322.67	2,677,208.35	937,022.92	(108,768.93)	828,253.99	192,000.00
Total Fire & EMS	$ 3,394,872.74	$ 1,188,205.46	$ (134,989.16)	$ 1,053,216.30	$ 3,316,560.39	$ 493,913.06	$ 2,822,647.33	$ 987,926.57	$ (114,776.64)	$ 873,149.93	$ 207,775.00
124 Income Tax Safety		20%									
Police - Safety Services (124-01-510-102-)											
7001 Regular Salaries	$ 344,417.28	$ 68,883.46	$ (7,825.68)	$ 61,057.77	304,152.02		304,152.02	60,830.40	(6,651.83)	54,178.57	9,000.00
7003 Police Uniformed Salaries	2,472,027.42	494,405.48	(56,168.22)	438,237.27	2,059,491.41		2,059,491.41	411,898.28	(47,742.98)	364,155.30	80,000.00
7004 Pension	441,229.01	88,245.80	(10,025.39)	78,220.41	367,997.19	1,184.78	366,812.41	73,362.48	(8,521.58)	64,840.90	15,000.00
7005 Medicare	42,333.95	8,466.79	(961.89)	7,504.90	35,527.57	88.10	35,439.47	7,087.89	(817.61)	6,270.29	2,000.00
7006 Ee Insurance	536,806.62	107,361.32	(12,197.06)	95,164.26	430,375.00	818.38	429,556.62	85,911.32	(10,367.50)	75,543.82	22,500.00
7007 Uniform & Clothing	44,225.00	8,845.00	(1,004.86)	7,840.14	34,531.25		34,531.25	6,906.25	(854.13)	6,052.12	2,500.00
7008 Overtime	176,428.61	35,285.72	(4,008.73)	31,277.00	149,647.47	6,075.80	143,571.67	28,714.33	(3,407.42)	25,306.92	7,500.00
7009 Unemployment & W/C	26,579.39	5,315.88	(603.92)	4,711.95	(265.30)	121.52	(386.82)	(77.36)	(513.34)	(590.70)	6,500.00
7250 Auto Allowance	3,050.00	610.00	(69.30)	540.70	2,400.00		2,400.00	480.00	(58.91)	421.09	500.00
Total	4,087,097.28	817,419.46	(92,865.06)	724,554.40	3,383,856.61	8,288.57	3,375,568.04	675,113.61	(78,935.30)	596,178.31	145,500.00
Juvenile Services (124-01-510-104)											
7001 Regular Salaries	97,894.55	19,578.91	(2,224.31)	17,354.60	94,158.85		94,158.85	18,831.77	(1,890.67)	16,941.10	600.00
7003 Police Uniformed Salaries	212,609.66	42,521.93	(4,830.81)	37,691.12	191,181.60		191,181.60	38,236.32	(4,106.19)	34,130.13	5,000.00
7004 Pension	44,136.21	8,827.24	(1,002.84)	7,824.40	39,213.67		39,213.67	7,842.73	(852.42)	6,990.32	1,200.00
7005 Medicare	3,427.24	685.45	(77.87)	607.58	3,058.36		3,058.36	611.67	(66.19)	545.48	100.00
7006 Ee Insurance	42,625.00	8,525.00	(968.50)	7,556.50	35,750.00		35,750.00	7,150.00	(823.23)	6,326.77	1,500.00
7007 Uniform & Clothing	3,125.00	625.00	(71.00)	554.00	2,656.25		2,656.25	531.25	(60.35)	470.90	125.00
7008 Overtime	8,849.41	1,769.88	(201.07)	1,568.81	7,872.58		7,872.58	1,574.52	(170.91)	1,403.60	250.00
Total	412,667.07	82,533.41	(9,376.42)	73,156.99	373,891.31	-	373,891.31	74,778.26	(7,969.96)	66,808.30	8,775.00
Police Support Services (124-01-510-105-)											
7001 Regular Salaries	175,096.98	35,019.40	(3,978.47)	31,040.93	144,543.27		144,543.27	28,908.65	(3,371.73)	25,536.93	6,500.00
7003 Police Uniformed Salaries	3,839.41	767.88	(87.24)	680.64	3,826.74		3,826.74	765.35	(84.12)	681.23	50.00
7004 Pension	24,995.99	4,999.20	(567.95)	4,431.25	20,689.20		20,689.20	4,137.84	(482.75)	3,655.09	1,000.00
7005 Medicare	2,569.69	513.94	(58.39)	455.55	2,123.95		2,123.95	424.79	(49.63)	375.16	125.00
7006 Ee Insurance	37,125.00	7,425.00	(843.54)	6,581.46	28,875.00		28,875.00	5,775.00	(717.01)	5,057.99	2,200.00
7007 Uniform & Clothing	1,125.00	225.00	(25.56)	199.44	956.25		956.25	191.25	(21.73)	169.52	75.00
7008 Overtime	3,344.68	668.94	(76.00)	592.94	2,393.58		2,393.58	478.72	(64.60)	414.12	250.00
7009 Unemployment & W/C	1,678.41	335.68	(38.14)	297.55	1,548.12		1,548.12	309.62	(32.42)	277.21	50.00
Total	249,775.16	49,955.03	(5,675.27)	44,279.76	204,956.11	-	204,956.11	40,991.22	(4,823.98)	36,167.24	10,250.00
Total Police Dept	4,749,539.51	949,907.90	(107,916.75)	841,991.15	3,962,704.03	8,288.57	3,954,415.46	790,883.09	(91,729.24)	699,153.85	164,525.00

City of Kent
CARES Act Funding Calculation
Exhibit A

	Reduced Salaries & Benefits Paid 03/01 - 12/25	Time CARES Act Rate Attributed to COVID	Overage Portion	TOTAL CARES Act Funding	(Incl Unifrm) Paid thru November 20. 2020	Mar-Oct Reduce by Amounts in Colums O, Q, S thru 11/20/2020	Paid Through 20-Nov-20	Time CARES Act Rate Attributed to COVID	Overage Portion	CARES Act Funding Paid Through November 20th	Estimated Encumbered Retro to 11/20/2020
Dispatch - Safety Services (124-01-510-103-)		25%									
7001 Regular Salaries	624,911.15	156,227.79	(17,748.66)	138,479.13	525,978.71	6,186.35	519,792.36	129,948.09	(15,076.72)	114,871.37	25,000.00
7003 Police Uniformed Salaries	2,380.23	595.06	(67.60)	527.45	2,380.03		2,380.03	595.01	(67.10)	527.90	50.00
7004 Pension	94,110.57	23,527.64	(2,672.92)	20,854.72	78,708.36	948.11	77,760.25	19,440.06	(2,271.98)	17,168.08	5,000.00
7005 Medicare	9,226.64	2,306.66	(262.05)	2,044.61	7,702.77	98.20	7,604.57	1,901.14	(222.75)	1,678.40	600.00
7006 Ee Insurance	176,680.32	44,170.08	(5,018.06)	39,152.02	143,000.00	1,675.56	141,324.44	35,331.11	(4,265.35)	31,065.76	10,000.00
7007 Uniform & Clothing	11,191.09	2,797.77	(317.85)	2,479.92	6,162.50	67.96	6,094.54	1,523.64	(270.17)	1,253.46	1,500.00
7008 Overtime	40,905.08	10,226.27	(1,161.78)	9,064.49	33,846.59	585.86	33,260.73	8,315.18	(987.51)	7,327.67	2,250.00
7009 Unemployment	5,864.15	1,466.04	(166.55)	1,299.49		164.04	(164.04)	(41.01)	(141.57)	(182.58)	1,650.00
Total Dispatch	965,269.24	241,317.31	(27,415.48)	213,901.83	797,778.96	9,726.08	788,052.88	197,013.22	(23,303.16)	173,710.06	46,050.00
Total Police & Dispatch Fund 124	$ 5,714,808.75	$ 1,191,225.21	$ (135,332.23)	$ 1,055,892.98	$ 4,760,482.99	$ 18,014.65	$ 4,742,468.34	$ 987,896.31	$ (115,032.40)	$ 872,863.92	$ 210,575.00
		50%									
001 General Fund Health Department (001-02-520-201-)											
7001 Regular Salaries	$ 200,386.70	$ 100,193.35	$ (11,382.73)	88,810.62	269,098.96	109,242.31	159,856.65	79,928.33	(9,675.32)	70,253.01	22,500.00
7004 Pension	44,263.75	22,131.88	(2,514.35)	19,617.53	37,925.94		37,925.94	18,962.97	(2,137.20)	16,825.77	3,500.00
7005 Medicare	4,533.81	2,266.91	(257.54)	2,009.37	3,814.31		3,814.31	1,907.16	(218.91)	1,688.25	600.00
7006 Ee Insurance	59,926.49	29,963.25	(3,404.05)	26,559.19	46,352.96		46,352.96	23,176.48	(2,893.44)	20,283.04	7,500.00
7008 Overtime	2,285.34	1,142.67	(129.82)	1,012.85	1,800.18		1,800.18	900.09	(110.34)	789.75	500.00
7009 Unemployment & W/C	3,012.05	1,506.03	(171.10)	1,334.93	-		-	-	(145.43)	(145.43)	1,650.00
7250 Auto Allowance	3,000.00	1,500.00	(170.41)	1,329.59	2,400.00		2,400.00	1,200.00	(144.85)	1,055.15	350.00
Total Health Dept Fund 001	$ 317,408.14	$ 158,704.07	$ (18,029.99)	$ 140,674.08	$ 361,392.35	$ 109,242.31	$ 252,150.04	$ 126,075.02	$ (15,325.49)	$ 110,749.53	$ 36,600.00
132 Police Pension Fund (132-07-510-107-)		20%									
7004 Pension	$ 120,000.00	$ 24,000.00	$ (2,726.58)	$ 21,273.42	$ 100,000.00	$ -	$ 100,000.00	$ -	$ (2,317.59)	$ (2,317.59)	$ 35,000.00
133 Fire Pension Fund (133-07-510-113-)		35%									
7004 Pension	$ 106,667.46	$ 37,333.61	$ (4,241.38)	$ 33,092.23	$ 100,000.00	$ 10,793.64	$ 89,206.36	$ 31,222.23	$ (3,605.17)	$ 27,617.05	$ 15,050.00
Total Portions		$ 2,599,468.35	$ (295,319.34)	$ 2,304,149.01	$ 8,638,435.73	$ 631,963.66	$ 8,006,472.07	$ 2,133,120.12	$ (251,057.29)	$ 1,882,062.83	$ 505,000.00
Total CARES		2,304,149.01									
Overage		$ (295,319.34)									

Encumbrance Overview

Fund 101	$ 15,775.00	Fund 132	$ 35,000.00
Fund 124	$ 210,575.00	Fund 133	$ 15,050.00
Fund 128	$ 192,000.00	Fund 001	$ 36,600.00