CITY OF KENT, OHIO

Definition of Expenditure Categories
Operation and Maintenance Accounts Only

36  *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.

37  *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.

38  *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.

39  *Miscellaneous Contractual Services* - Includes the costs of contracted services provided to the City but not elsewhere classified. Examples of such costs include professional society and association dues, software license agreements and solid waste removal.

41  *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.

42  *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.

44  *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. Tool and equipment items costing more than $2,500 are charged to line 63, capital equipment.

45  *Ammunition* - Expenditures for the purchase of ammunition for weapons used by the City's Police Department.

46  *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.

48  *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.
**CITY OF KENT, OHIO**

**Definition of Expenditure Categories**
**Operation and Maintenance Accounts Only**

21. *Travel and Transportation* - 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 registration fees for meetings and conferences.

22. *Training* – Includes any costs associated with job-related training. This category is being used by the Fire Department to track expenditures by cost center.


28. *Vehicle Fuel* - Represents the cost of fuel (gasoline & diesel) 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 42, operating materials.

31. *Utilities* - Expenditures for the purchase of electricity, natural gas, water and sewer services provided by both public and private utilities.

32. *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, alarm system purchases and express delivery charges.

33. *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.

34. *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 by formal institutions (including the State of Ohio) are recorded here.

35. *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.
CITY OF KENT, OHIO
ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

Jerry T. Fiala
Garret M. Ferrara
Jack E. Amrhein
Wayne A. Wilson
John M. Kuhar
Heidi L. Shaffer
Tracy A. Wallach
Michael A. DeLeone
Erik D. Valenta
Robin G. Turner

Mayor/Council President
Councilmember - Ward 1
Councilmember - Ward 2
Councilmember - Ward 3
Councilmember - Ward 4
Councilmember - Ward 5
Councilmember - Ward 6
Councilmember at Large
Councilmember at Large
Councilmember at Large

APPOINTED OFFICIALS

David A. Ruller
William C. Lillich
James R. Silver
David A. Coffee
Eugene K. Roberts
John B. Ferlito
Gary S. Locke

City Manager
Safety Director
Law Director
Budget and Finance Director
Service Director
Health Commissioner
Community Development Director
Parks and Recreation Director
Police Chief
Fire Chief

John J. Idone
James A. Peech
James A. Williams