



Dave Yost • Auditor of State

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# Dave Yost • Auditor of State

To the residents, elected officials, management, and stakeholders of the City of Kenton,

At the request of the Mayor and City Council, the Auditor of State's Ohio Performance Team conducted a performance audit of the City to provide an independent assessment of operations. Functional areas selected for operational review were identified with input from City management and were selected due to strategic and financial importance to the City. Where warranted, and supported by detailed analysis, this performance audit report contains recommendations to enhance the City's overall efficiency and effectiveness. This report has been provided to the City and its contents have been discussed with the appropriate elected officials and City management.

The City has been encouraged to use the management information and recommendations contained in the performance audit report. However, the City is also encouraged to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report. The Auditor of State has developed additional resources to help Ohio governments share ideas and practical approaches to improve accountability, efficiency, and effectiveness.

**SkinnyOhio.org:** This website, accessible at <http://www.skinnyohio.org/>, is a resource for smarter streamlined government. Included are links to previous performance audit reports, information on leading practice approaches, news on recent shared services examples, the Shared Services Idea Center, and other useful resources such as the Local Government Toolkit. The Shared Services Idea Center is a searchable database that allows users to quickly sort through shared services examples across the State. The Local Government Toolkit provides templates, checklists, sample agreements, and other resources that will help local governments more efficiently develop and implement their own strategies to achieve more accountable, efficient, and effective government.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State  
October 20, 2015

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# Executive Summary

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## Purpose and Scope of the Audit

The City of Kenton (Kenton or the City) requested the Auditor of State's (AOS) Ohio Performance Team (OPT) conduct a performance audit in order to provide an objective assessment of the economy, efficiency, and effectiveness of select areas of its operations and management. To this goal, the following scope areas were selected for detailed review and analysis in consultation with the City: the Fire Department, Police Department, and Public Works Department (including water distribution, sewer collection, and streets). See **Appendix A: Scope and Objectives** for detailed objectives developed to assess operations and management in each scope area.

## Performance Audit Overview

The United States Government Accountability Office develops and promulgates Government Auditing Standards that provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards are commonly referred to as generally accepted government auditing standards (GAGAS).

OPT conducted this performance audit in accordance with GAGAS. These standards require that OPT plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. OPT believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This performance audit provides objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

## Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the various divisions internally and externally, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources including; peer comparison, industry standards, leading practices, statutory authority, and applicable policies and procedures.

In consultation with the City, three sets of peer groups were selected for comparisons contained in this report. Two set of peers were selected for the analyses of the Police and Public Works departments; one set for operational comparisons and one set for a regional salary comparisons. The regional salary peers are the cities of similar population size in the contiguous counties. In addition, a third set of peers was selected for a comparison of Fire Department operations. The following table contains the Ohio cities included in these peer groups.

**Peer Group Definitions**

<b>Operational Peers (Police and Public Works Departments)<sup>1</sup></b>
<ul style="list-style-type: none"> <li>• Bryan (Williams County)</li> <li>• Eaton (Preble County)</li> <li>• Hillsboro (Highland County)</li> <li>• Orrville (Wayne County)</li> <li>• Upper Sandusky (Wyandot County)</li> </ul>
<b>Regional Salary Peers (Police and Public Works Departments)</b>
<ul style="list-style-type: none"> <li>• Bellefontaine (Logan County)</li> <li>• Delphos (Allen County/Van Wert County)</li> <li>• Fostoria (Hancock County/Seneca County/Wood County)</li> <li>• St. Marys (Auglaize County)</li> <li>• Upper Sandusky (Wyandot County)</li> <li>• Wapakoneta (Auglaize County)</li> </ul>
<b>Fire Department Peers</b>
<ul style="list-style-type: none"> <li>• Cambridge (Guernsey County)</li> <li>• Coshocton (Coshocton County)</li> <li>• Toronto (Jefferson County)</li> </ul>

Where reasonable and appropriate, peer and regional cities were used for comparison. In some operational areas, however, industry standards or leading practices were used for primary comparison. Sources of industry standards or leading practices used in this audit include: the United States Code (USC), the Government Finance Officers Association (GFOA), the U.S. Government Accountability Office (GAO), the American Public Works Association (APWA), the American Water Works Association (AWWA), the National Performance Management Advisory Commission (NPMAC), and the Ohio Department of Transportation (ODOT).

The performance audit involved information sharing with the City, including drafts of findings and recommendations related to the identified audit areas. Periodic status meetings throughout the engagement informed management of key issues impacting selected areas, and shared proposed recommendations to improve operations. The City provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process.

AOS and OPT express their appreciation to the elected officials, management, and employees of the City of Kenton for their cooperation and assistance throughout this audit.

<sup>1</sup> Hillsboro and Orrville are the only peer cities that record expenditures for water distribution and sewer collection separately from the expenditures related to the water and sewer plants. Consequently, the total public works peer expenditure comparisons are limited to those two cities.

## Summary of Recommendations

The following table summarizes performance audit recommendations. The implementation of these recommendations will enable the City to realize long-term financial gains through better informed, data-driven decision-making. Where immediately quantifiable, savings associated with implementation of the recommendations have been displayed.

### Summary of Recommendations

Recommendations	Savings
<b>R.1 Consider alternative fire schedules</b>	\$1,600
<b>R.2 Compensate fire employees according to clearly defined regular hourly pay rates and overtime hourly pay rates</b>	N/A
<b>R.3 Enhance Police Department record-keeping</b>	N/A
<b>R.4 Implement a comprehensive fleet management system</b>	N/A
<b>R.5 Develop standard operating procedures</b>	N/A
<b>R.6 Allocate and track costs across departments and divisions</b>	N/A
<b>R.7 Reconfigure or eliminate on-call emergency service</b>	\$14,500
<b>R.8 Establish an asset management system for public works infrastructure assets</b>	N/A
<b>R.9 Utilize a pavement condition rating (PCR) system</b>	N/A
<b>Total Cost Savings from Performance Audit Recommendations</b>	<b>\$16,100</b>



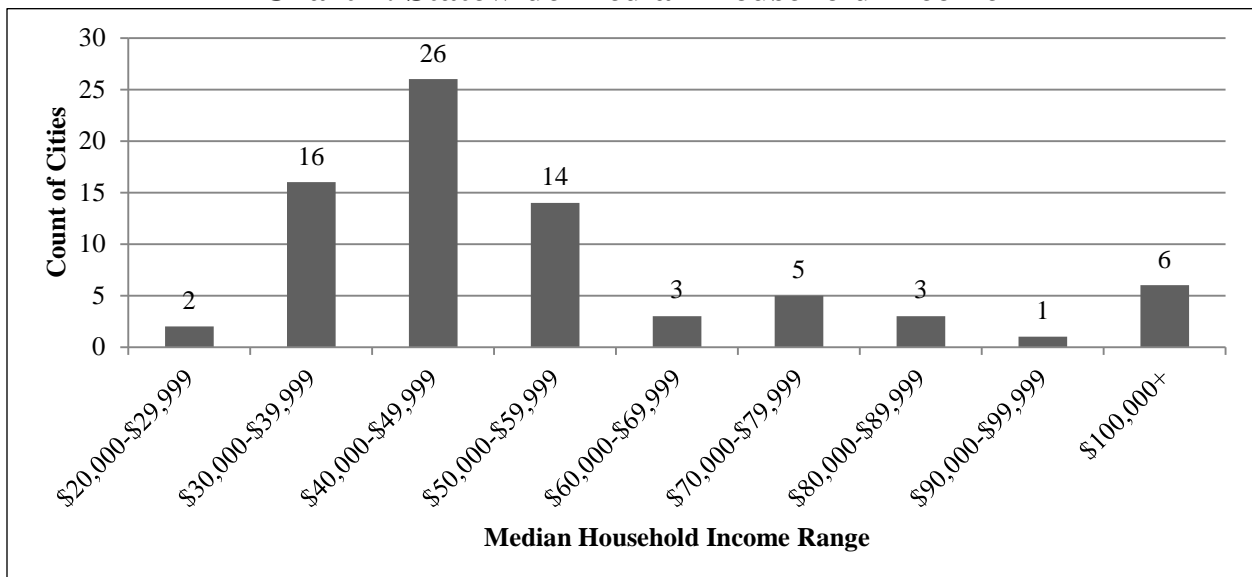
# Background

In November 2014, the City requested a performance audit to assess the operations of the Fire, Police, and Public Works departments. These areas were selected because they collectively comprise a significant portion of the City’s total budget. Due to the fiscal constraints of the City, administrators sought to determine how efficiently and effectively these services are being provided.

## Revenue Generation

**Chart 1** shows a frequency distribution of median household income for cities in Ohio in the same population range as Kenton (between 5,000 and 10,000 residents).

**Chart 1: Statewide Median Household Income**

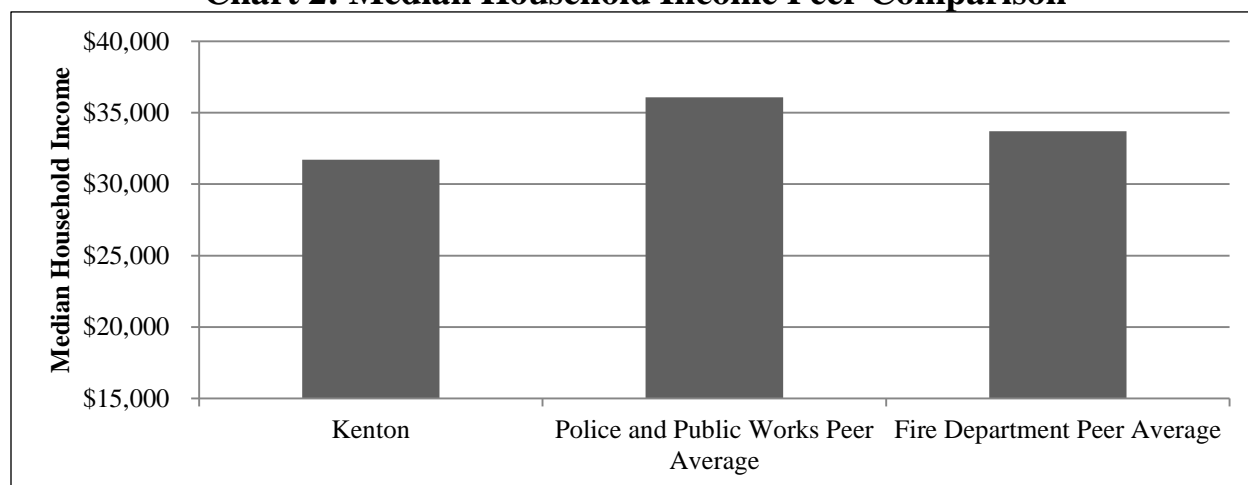


Source: U.S. Census Bureau

Note: Cities with populations between 5,000 and 10,000 residents

As shown in **Chart 1**, the majority of cities have median household incomes above the \$40,000 threshold. Kenton’s median household income of \$31,700 places it in the lower portion of the \$30,000 and \$39,999 range. Relative to other cities in Ohio with similar populations, few have median incomes as low as that of Kenton. **Chart 2** shows the City’s median household income compared to the averages of the two peer sets.

**Chart 2: Median Household Income Peer Comparison**



Source: U.S. Census Bureau

As shown in **Chart 2**, Kenton has a slightly lower median household income in comparison to the peers. The incomes of the residents directly affect the revenue of the City as its primary source of general operating revenue is income tax revenues. **Table 1** shows gross income tax revenue of the City compared to peers on a per resident basis.

**Table 1: 2013 Income Tax Data**

Kenton Gross Tax Revenue	\$2,861,347		
	<b>Kenton</b>	<b>Police and Public Works Peer Average</b>	<b>Fire Department Peer Average</b>
Gross Tax Revenue Per Resident	\$348.90	\$609.28	\$541.24
Municipal Income Tax Rate	1.5%	1.4%	1.8%

Source: Ohio Department of Taxation and the U.S. Census Bureau

As shown in **Table 1**, while the income tax rate is within the range of the peer cities, Kenton generates significantly less revenue per resident from income taxes than the peer averages. See **Table B-1** in **Appendix B** for the tax rate and gross tax revenue of each peer city. While all governments should strive to operate efficiently, maintaining consistently efficient operations takes on added importance due to fewer resources being available for Kenton. Analyses and recommendations contained within this report are designed to assess the efficiency and effectiveness of the essential services provided.

# Fire Department

The Fire Department is responsible for fire suppression within the City as well as Buck and Pleasant townships. In addition, Kenton operates a dive team; performs extrications; and provides arson inspections, investigations, and extinguisher and fire prevention training. The City has three-year contracts to provide service to Buck and Pleasant townships for which it receives \$33,000. Under these contracts, the townships agree to provide equipment for the City, including maintenance. In addition to the township contracts, the City has mutual aid agreements with ten other entities in Hardin County.

In March 2015, Kenton began providing back-up emergency medical service (EMS) for BKP Ambulance Services (BKP), the joint ambulance district that services the City. Under this operating structure, the City does not respond to all EMS calls or provide hospital transport. Rather, it is responsible for first response when BKP is not up to staff or when BKP squads are on distant runs.

## Comparative Data

### *Financial*

**Table 2** shows three years of historical expenditures for the Fire Department.

**Table 2: Kenton Fire Department Expenditures**

	2012	2013	Annual Change	2014	Annual Change
Salaries and Wages	\$611,401	\$574,116	(6.1%)	\$607,524	5.8%
Fringe Benefits	\$325,979	\$332,072	1.9%	\$340,923	2.7%
Purchased Services	\$139,166	\$44,723	(67.9%)	\$49,139	9.9%
Supplies and Materials	\$13,161	\$17,507	33.0%	\$16,115	(8.0%)
<b>Subtotal Operating</b>	<b>\$1,089,707</b>	<b>\$968,418</b>	<b>(7.0%)</b>	<b>\$1,013,701</b>	<b>4.7%</b>
Capital Expenditures	\$0	\$7,309	0%	\$5,453	(25.4%)
<b>Total</b>	<b>\$1,089,707</b>	<b>\$975,727</b>	<b>(10.5%)</b>	<b>\$1,019,154</b>	<b>4.5%</b>

Source: City of Kenton

As shown in **Table 2**, total expenditures decreased slightly in the three-year period shown. This decline can be largely attributed to a significant decrease in purchased services expenditures as the City incurred expenditures for an upgrade to its communication system of approximately \$91,500 in 2012.

**Table 3** compares the City's 2014 Fire Department expenditures per resident to the peer average.

**Table 3: Fire Department Expenditures per City Resident Comparison**

Category	Kenton	Fire Department Peer Average	Difference	% Difference
Salaries and Wages	\$74.08	\$91.24	(\$17.16)	(18.8%)
Fringe Benefits	\$41.57	\$46.25	(\$4.68)	(10.1%)
Purchased Services	\$5.99	\$7.40	(\$1.41)	(19.1%)
Supplies and Materials	\$1.96	\$3.83	(\$1.87)	(48.8%)
Other	\$0.00	\$0.08	(\$0.08)	(100.0%)
<b>Subtotal Operating</b>	<b>\$123.60</b>	<b>\$148.80</b>	<b>(\$25.20)</b>	<b>(16.9%)</b>
Capital Expenditures	\$0.66	\$28.51	(\$27.85)	(97.7%)
<b>Total</b>	<b>\$124.26</b>	<b>\$177.31</b>	<b>(\$53.05)</b>	<b>(29.9%)</b>

Source: City of Kenton and the Fire Department Peers

As shown in **Table 3**, the City spends almost 30 percent less per resident for fire service than the peer average. Of particular note, salaries and wages and fringe benefits represent approximately 93 percent of total Fire Department expenditures. Because these categories are greatly affected by staffing and pay levels, these two areas were examined in greater detail.

### Staffing

The City operates three 24-hour shifts on a nine-day rolling schedule.<sup>2</sup> **Table 4** shows a breakdown of Kenton's full-time staff for these three shifts.

**Table 4: Full-Time Fire Department Staffing**

Position	Administration	Shift A	Shift B	Shift C	Total
Chief	1	0	0	0	1
Assistant Chief	0	0	0	1	1
Captains	0	1	1	0	2
Firefighters	0	3	3	2	8
<b>Total</b>	<b>1</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>12</b>

Source: City of Kenton

As shown in **Table 4**, the City staffs shifts unevenly, with two shifts having four full-time personnel and the remaining shift having only three. One shift is supervised by the Assistant Chief and the remaining two shifts are supervised by a captain. The Chief operates across shifts and is a 40-hour per week salaried position.

The City reports fire and EMS incident responses to the Ohio Department of Commerce Division of State Fire Marshal through the National Fire Incident Reporting System (NFIRS). This system is a standard reporting format for fire departments to report detailed information regarding incident responses. See **Exhibit C-1** in **Appendix C** for a breakdown of the percentage of time the City spends on various duties and services. **Table 5** shows a comparison of the City's staffing and activity level compared to the peer average using NFIRS data.

<sup>2</sup> See **Exhibit C-2** in **Appendix C** for a breakdown of the nine-day rolling schedule.

**Table 5: 2014 Fire Department Operational Comparison**

	Kenton	Fire Department Peer Average	Difference	% Difference
Municipal Population Density <sup>1</sup>	1.6	1.6	0.0	0.0%
<b>Coverage</b>				
Full-Time Firefighters per 1,000 Municipal Residents	1.5	1.6	(0.1)	(6.3%)
Full-Time Firefighters per 1,000 Protected Population	1.1	1.3	(0.2)	(15.4%)
Full-Time Firefighters per Square Mile	2.4	2.6	(0.2)	(7.7%)
<b>Activity</b>				
Average NFIRS Incidents Per Week	5.3	6.3	(1.0)	(15.9%)
NFIRS Incidents per 1,000 Protected Population	24.8	30.3	(5.5)	(18.2%)
NFIRS Incidents per Full-Time Firefighter	21.1	22.8	(1.7)	(7.5%)

Source: U.S. Census Bureau, Ohio Police and Fire Pension Fund, and Division of State Fire Marshal

<sup>1</sup> One thousand (1,000) residents per square mile

As shown in **Table 5**, Kenton had lower coverage levels in comparison to the peers as witnessed by having fewer full-time firefighters per resident, protected population, and square mile. However, the City also had a significantly lower activity level in comparison to the peer average; an indication that the lower staffing level is warranted.

### Salaries

**Table 6** shows a comparison of Kenton's Fire Chief salary to 2013 Ohio Municipal League salary survey data. Included is a comparison to the statewide average, Fire Department peer average, and the regional salary peer average.

**Table 6: Fire Chief Salary Comparison**

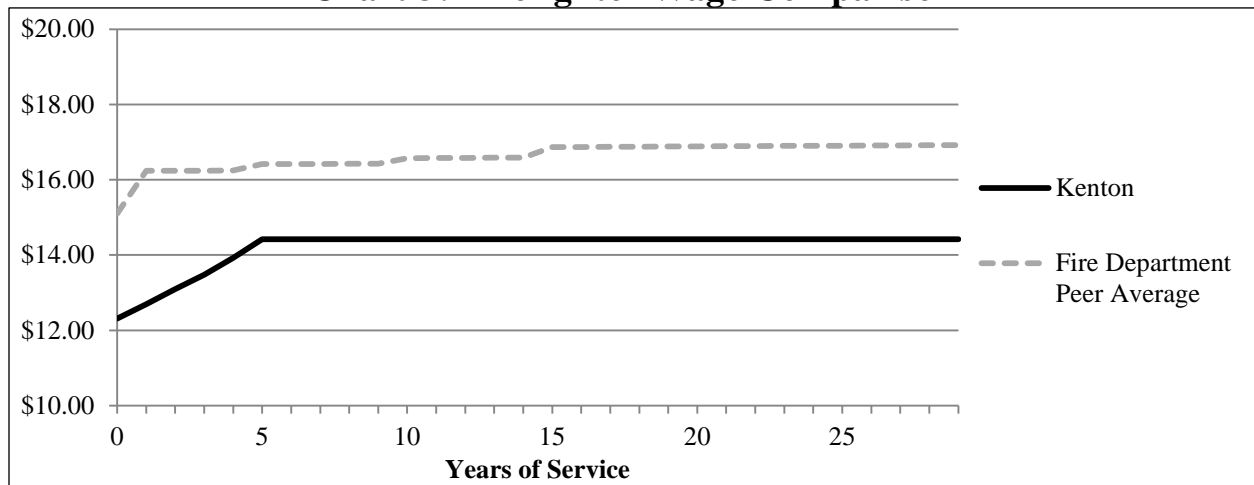
	Kenton	Average	Difference	% Difference
Statewide Average	\$53,934	\$83,940	(\$30,006)	(35.7%)
Fire Department Peer Average	\$53,934	\$59,525	(\$5,591)	(9.4%)
Regional Salary Peers	\$53,934	\$64,417	(\$10,483)	(16.3%)

Source: City of Kenton, Fire Department Peers, and Ohio Municipal League

As shown in **Table 6**, the Fire Chief's salary is lower than the peer and statewide averages. It should be noted, however, that experience levels are not included in the comparative data which could greatly affect salary levels.

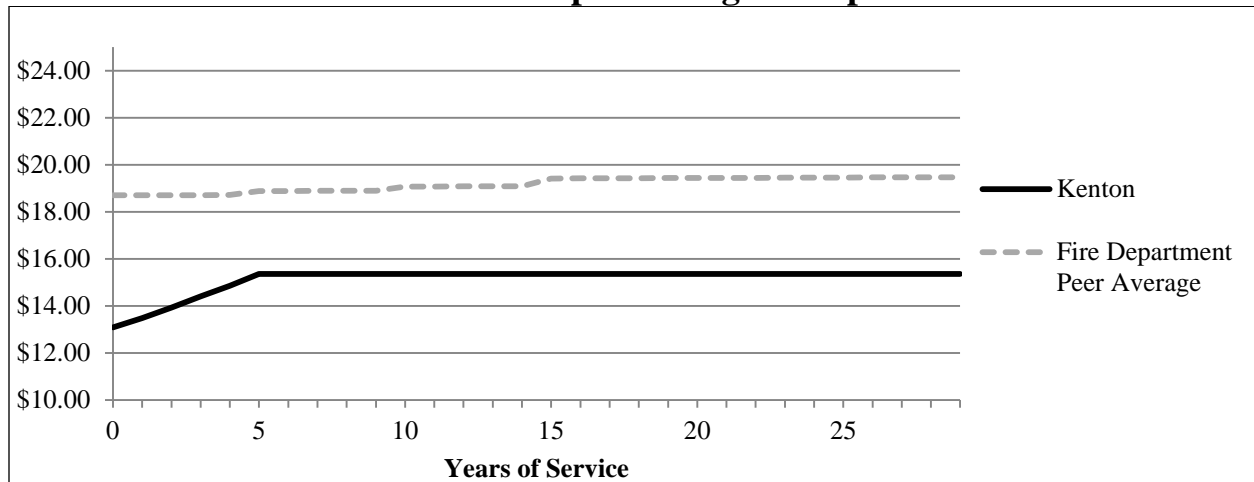
Based on wage schedules obtained for the City and peers, wage comparisons over a 30-year career were completed for the firefighter and fire captain positions. **Chart 3** and **Chart 4** display these comparisons.

**Chart 3: Firefighter Wage Comparison**



Source: City of Kenton and State Employment Relations Board (SERB)

**Chart 4: Fire Captain Wage Comparison**



Source: City of Kenton and SERB

As shown in **Chart 3** and **Chart 4**, the average hourly wages for Kenton’s firefighters and captains are below the peer average for every step in the salary schedule. **Table 7** uses the wage data shown above to gauge potential career earning for a firefighter and a captain over 30 years.

**Table 7: Fire Staff Work Hours and Wages Comparison**

	Kenton	Fire Department Peer Average	Difference	% Difference
Annual Hours	2,912	2,392	520	21.7%
Firefighters	\$1,275,069	\$1,206,737	\$68,332	5.7%
Fire Captain	\$1,358,128	\$1,394,818	(\$36,690)	(2.6%)

Source: City of Kenton and SERB

As shown in **Table 7**, despite having lower hourly wages for every step on the salary schedule, a Kenton firefighter could earn 5.7 percent more than the peer average. Higher potential earnings

are a result of the City's shift schedule structure which results in firefighters working an additional 520 hours per annually in comparison to the peer average (see **R.1**).

## Fire Department Recommendations

### R.1 Consider alternative fire schedules

Kenton's fire staff operates using a nine-day work period resulting in 72 hours of scheduled work in a work period for each firefighter, fire captain, and the assistant chief. Section 7(k) of the Fair Labor Standards Act (FLSA) provides that employees engaged in fire protection or law enforcement may be paid overtime on a "work period" basis (29 USC § 207(k)). A "work period" may be from 7 consecutive days to 28 consecutive days in length. For work periods of at least 7 days, but less than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 212 as the number of days in the work period bears to 28 (29 CFR § 553.230). For example, 156 hours in a 21-day work period or 68 hours in a nine-day work period. According to the FLSA, "Hours of work generally include all of the time an employee is on duty at the employer's establishment or at a prescribed work place as well as all other time during which the employee is suffered or permitted to work for the employer. Under certain specified conditions time spent in sleeping and eating may be excluded from compensable time."

One peer, the City of Cambridge, operates its fire department on a one day on/two days off shift schedule. **Table 8** shows a comparison of the Kenton nine-day rolling schedule to that used by Cambridge, with each schedule compared over multiple lengths of work periods. The comparison assumes a 52 week work year in which 100 percent of assigned shifts are worked; the FLSA does not require the payment of overtime for hours that are not worked, such as sick time or vacation time.

**Table 8: 52-Week Fire Schedule Comparison**

Work Period (Days)	Shift A		Shift B		Shift C		Average	
	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours	Regular Hours	Overtime Hours
<b>Kenton Nine-Day Rolling Schedule</b>								
<b>9</b>	<b>2,768</b>	<b>160</b>	<b>2,744</b>	<b>160</b>	<b>2,744</b>	<b>160</b>	<b>2,752</b>	<b>160</b>
14	2,646	282	2,636	268	2,636	268	2,639	273
21	2,676	252	2,661	243	2,685	219	2,674	238
27	2,772	156	2,748	156	2,748	156	2,756	156
28	2,756	172	2,756	148	2,756	148	2,756	156
<b>Cambridge One Day On, Two Days Off Schedule</b>								
<b>21</b>	<b>2,775</b>	<b>153</b>	<b>2,751</b>	<b>153</b>	<b>2,751</b>	<b>153</b>	<b>2,759</b>	<b>153</b>
27	2,772	156	2,748	156	2,748	156	2,756	156
28	2,756	172	2,756	148	2,756	148	2,756	156

Source: City of Kenton, City of Cambridge, and the FLSA

Note: This comparison is for a single year in which the payroll year and the work period begin on the same day.

As shown in **Table 8**, each schedule and work period variation yields a 2,912 hour work year. The most efficient model in terms of limiting overtime hours, however, was the Cambridge

schedule applied over a 21 day work period. This model resulted in an average of 153 hours of overtime whereas the current Kenton 9-day model yields an average of 160 hours.

The remaining peers have adopted alternative schedules that result in fewer hours of work annually than the Kenton or Cambridge schedules. The City of Toronto has adopted a 40-hour work week based on five eight-hour shifts totaling 2,080 annual hours of work and the City of Coshocton has adopted a 10/14 shift schedule wherein the firefighters work a combination of 10-hour day shifts and 14-hour night shifts totaling 2,184 annual hours of work. Neither of the schedules requires mandatory overtime, however, the number of scheduled work hours is significantly lower than the Kenton or Cambridge work schedules.

Financial Implication: Adopting a one day on/two days off schedule applied over a 21-day work period could save approximately \$1,600 in annual scheduled overtime costs.<sup>3</sup>

## **R.2 Compensate fire employees according to clearly defined regular hourly pay rates and overtime hourly pay rates**

The collective bargaining agreement (CBA) covering fire personnel does not adequately identify the rate of pay for regular hours worked and is vague regarding the pay for regular hours worked and the pay for scheduled overtime hours. The CBA has conflicting language that can be reasonably interpreted in multiple ways, resulting in a situation where the regular hourly rate for firefighters is ambiguous. The salary schedule shows an annual salary as well as an hourly rate that is equal to the annual salary divided by 2,912 hours. The FLSA specifies that the maximum number of regular hours that can be worked in a 28-day period is 212 hours. Over a 52-week year, the maximum number of regular hours would equal 2,756 hours. Therefore, a work year cannot be paid at a constant hourly rate for 2,912 hours. At a minimum, after working for more than the 212 hours in a 28-day work period, a fire employee is entitled to receive one and one-half times their regular hour wages.

Under Kenton's nine-day rolling schedule, firefighters, fire captains, and the assistant chief are scheduled to work an average of 72 hours in a nine-day work period; overtime is due after 68 hours of work. The CBA contains a provision to calculate anticipated annual overtime that results from this schedule, with the assumption that an employee will work 40.56 work periods in 365 days. Based on four hours of scheduled overtime per work period, the calculation yields 162.24 hours of scheduled overtime per year. The calculated overtime is then applied evenly over 2,912 hours in 26 payroll periods.

The CBA calculation results in ambiguity about the pay rates for firefighters. A review of payroll records shows that firefighters are paid at rates that are not explicitly stated in the CBA. **Table 9** shows an example of payroll and fire CBA rates for a fire captain and a firefighter.

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<sup>3</sup> Savings are calculated based on seven hours of overtime at an average overtime hourly wage of \$21.15 for 11 Fire Department employees.



**Table 9: Fire Employee Wage Comparison**

	Payroll Rate <sup>1</sup>	CBA Rate	Difference	% Difference
Sample Kenton Fire Captain	\$15.26	\$14.85	\$0.41	2.8%
Sample Kenton Firefighter	\$14.82	\$14.42	\$0.40	2.8%

Source: City of Kenton

<sup>1</sup>This rate represents actual 2014 pay for regular work hours, leave hours, and scheduled overtime hours as reflected in payroll documentation.

As shown in **Table 9**, the annual overtime calculation increases the hourly rate of pay by 2.8 percent over the rate of pay outlined in the CBA. This payroll rate is used for the payment of both work time and leave time.

The nine-day work period does not fit evenly into a 52-week work year, yielding at most 40 complete work periods over the work year. As a result, some employees may work more or less hours than other employees. **Table 10** shows a four-year model of the total number of hours per shift schedule in a 52-week work year.

**Table 10: 52-Week Fire Schedule Comparison**

	Work Year One			Work Year Two			Work Year Three			Work Year Four		
	Shift A	Shift B	Shift C	Shift A	Shift B	Shift C	Shift A	Shift B	Shift C	Shift A	Shift B	Shift C
Regular Hours	2,768	2,744	2,744	2,740	2,764	2,744	2,768	2,720	2,764	2,740	2,768	2,744
OT Hours	160	160	160	164	164	160	160	160	164	164	160	160
<b>Total Hours</b>	<b>2,928</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>	<b>2,928</b>	<b>2,904</b>	<b>2,928</b>	<b>2,880</b>	<b>2,928</b>	<b>2,904</b>	<b>2,928</b>	<b>2,904</b>

Source: City of Kenton, City of Cambridge, and the FLSA

As shown in **Table 10**, the current shift schedule prevents each shift from working the same number of hours in a 52-week work year. In a single work year, the variance in scheduled hours can be as high as 48 hours. The CBA incorrectly calculates the number of scheduled work hours for every shift firefighter, fire captain, and the assistant chief.

While **Table 10** shows a model of scheduled work hours for Kenton firefighters, this does not represent the actual hours of work. The CBA provides Kenton firefighters, fire captains, and the assistant chief with leave time for sickness, vacation, holidays, and other purposes. According to the FLSA, leave time is not considered work time for the computation of overtime (29 USC § 207(k)). Additionally, firefighters may work hours beyond what is regularly scheduled; though employees should only be paid overtime once they have actually worked overtime hours during a work period. Therefore, it is necessary to accurately accrue employees' hours of work in order to appropriately compensate regular hours and overtime hours of work. A clearly defined rate of compensation that is due for regular pay and overtime pay is essential for determining the appropriate compensation due to employees.

The City should compensate fire employees according to clearly defined regular hourly pay rates and overtime hourly pay rates. Overtime should be calculated in a manner that is consistent with FLSA standards. Overtime should not be presupposed to occur; hours of work should be accrued

as they occur and paid accordingly. The regular rate of pay for firefighters should be adhered to as stated in the CBA. Leave time should be paid at a regular rate of pay and should not be considered as work time for the purpose of calculating overtime.

# Police Department

The Police Department is responsible for providing police protection within the City. In addition to providing police patrol service, the Department provides public safety dispatching service for the City, fields a K-9 unit, and provides a detective to the Hardin County Drug Task Force.

## Comparative Data

### Financial

**Table 11** shows three years of historical expenditures for the Police Department.

**Table 11: Kenton Historical Police Department Expenditures**

	2012	2013	Annual Change	2014	Annual Change
Salaries and Wages	\$702,812	\$722,937	2.9%	\$737,695	2.0%
Fringe Benefits	\$366,678	\$360,041	(1.8%)	\$383,990	6.7%
Purchased Services	\$44,479	\$43,421	(2.4%)	\$40,080	(7.7%)
Supplies and Materials	\$49,221	\$47,867	(2.8%)	\$46,894	(2.0%)
<b>Subtotal Operating</b>	<b>\$1,163,190</b>	<b>\$1,174,266</b>	<b>3.9%</b>	<b>\$1,208,659</b>	<b>2.9%</b>
Capital Expenditures	\$25,257	\$26,453	4.7%	\$9,919	(62.5%)
<b>Total</b>	<b>\$1,188,447</b>	<b>\$1,200,719</b>	<b>1.0%</b>	<b>\$1,218,578</b>	<b>1.5%</b>

Source: City of Kenton

As shown in **Table 11**, the Police Department's expenditures increased slightly over the three year period shown. **Table 12** compares 2014 expenditures shown above on a per resident basis in comparison to the peer average.

**Table 12: 2014 Police Department Expenditures per Resident**

Category	Kenton	Operational Peer Average	Difference	% Difference
Salaries and Wages	\$89.95	\$145.55	(\$55.60)	(38.2%)
Fringe Benefits	\$46.82	\$56.17	(\$9.35)	(16.6%)
Purchased Services	\$4.89	\$14.74	(\$9.85)	(66.8%)
Supplies and Materials	\$5.72	\$8.55	(\$2.83)	(33.1%)
Other	\$0.00	\$1.04	(\$1.04)	(100.0%)
<b>Subtotal Operating</b>	<b>\$147.38</b>	<b>\$226.04</b>	<b>(\$78.67)</b>	<b>(34.8%)</b>
Capital Expenditures	\$1.21	\$8.24	(\$7.03)	(85.3%)
<b>Total</b>	<b>\$148.59</b>	<b>\$234.29</b>	<b>(\$85.70)</b>	<b>(36.6%)</b>

Source: City of Kenton and Operational Peers

As shown in **Table 12**, the City spends approximately 37 percent less per resident for police service than the peer average. Of particular note, salaries and wages and fringe benefits represent

approximately 92 percent of total Police Department expenditures. Because these categories are greatly affected by staffing and pay levels, these two areas were examined in greater detail.

### Staffing

The Police Department operates with three 8-hour shifts, seven days per week. **Table 13** displays a breakdown of the shift assignments of full-time Police Department staff.

**Table 13: Full-Time Police Department Staffing**

Rank	Day Shift	Afternoon Shift	Night Shift	Total
Chief <sup>1</sup>	1	0	0	1
Lieutenant	1	0	0	1
Sergeant	0	1	1	2
Patrolman	2	4	3	9
<b>Total</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>13</b>

Source: City of Kenton

<sup>1</sup> The Police Chief is a 40-hour per week salaried position.

As shown in **Table 13**, one shift is supervised by a lieutenant and the remaining shifts are each supervised by a sergeant. Each officer is generally scheduled for five eight-hour shifts per week. See **Exhibit C-3** in **Appendix C** for an example of the weekly staff allocation. **Table 14** shows a comparison of the Police Department's staffing and activity level compared to peer average. Activity is measured based on the total number of incident reports filed, the number of incident reports submitted to the Ohio Incident-Based Reporting System (OIBRS), and the number of reported arrests.

**Table 14: 2014 Police Department Operational Comparison**

	Kenton	Operational Peer Average	Difference	% Difference
Municipal Population Density <sup>1</sup>	1.6	1.1	0.6	53.6%
<b>Coverage</b>				
Full-Time Officers per 1,000 Residents	1.7	2.0	(0.3)	(15.0%)
Full-Time Officers per Square Mile	2.8	2.2	0.6	27.3%
<b>Activity</b>				
Total Incident Reports per 1,000 Residents	155.7	125.1	30.6	24.5%
Total Incident Reports per Full-Time Officer	91.2	60.9	30.3	49.8%
OIBRS Incidents per 1,000 Residents <sup>2</sup>	97.1	89.0	8.0	9.0%
OIBRS Incidents per Full-Time Officer <sup>2</sup>	56.9	43.5	13.4	30.8%
Arrests per 1,000 Residents	55.6	59.1	(3.5)	(5.9%)
Arrests per Full-Time Officer	32.6	28.8	3.8	13.3%

Source: City of Kenton, Operational Peers, U.S. Census Bureau, Ohio Police and Fire Pension Fund, and the OCJS

<sup>1</sup> One thousand (1,000) residents per square mile.

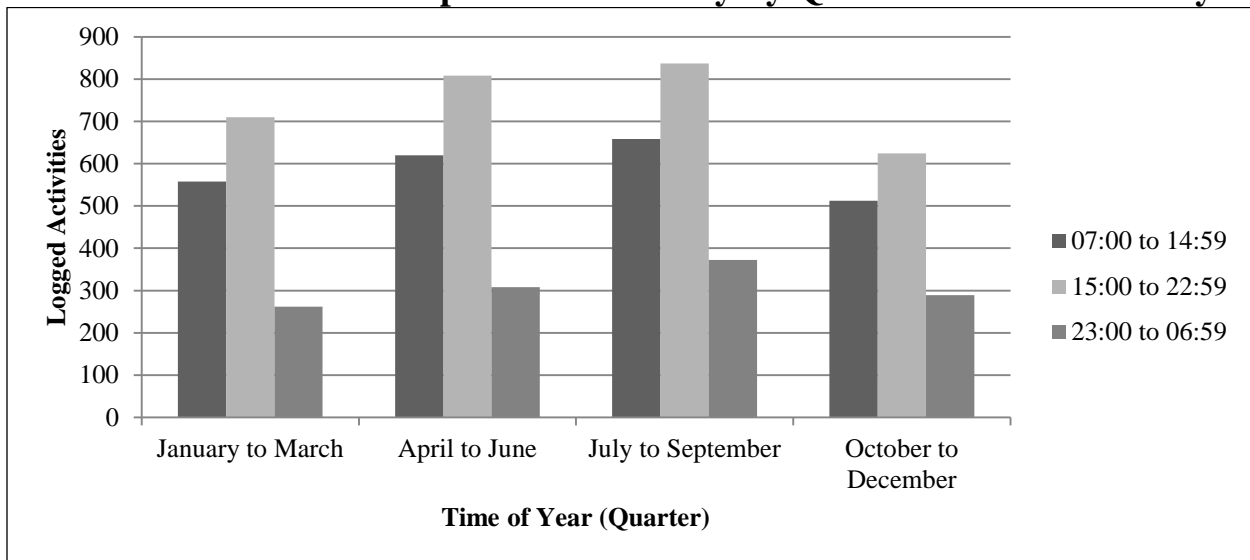
<sup>2</sup> Peer group includes only Hillsboro and Upper Sandusky.

As shown in **Table 14**, although the City is more densely populated relative to the peers, it staffed fewer officers per 1,000 residents than the peer average in 2014. Despite this lower staffing level, Kenton's activity level was higher than the peers as the City's police officers completed significantly more incident reports per 1,000 residents and per full-time officer than

the peer average. Similarly, the City’s police officers made fewer arrests per 1,000 residents than the peer average in 2014, but had a higher activity level as witnessed by having higher arrests per full-time officer.

**Chart 5** shows the distribution of police activities for each shift by the time of year, according to the daily activity log information.

**Chart 5: 2014 Police Department Activity by Quarter and Time of Day**



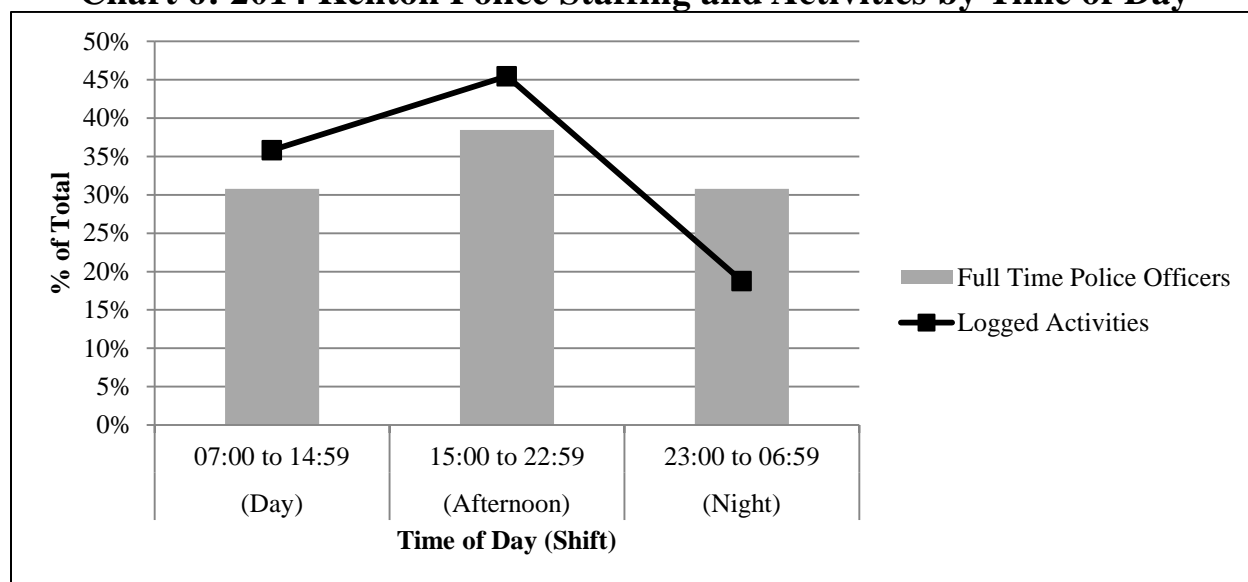
Source: City of Kenton

Note: Excludes activities that do not have a time stamp.

As shown in **Chart 5**, the number of logged activities peaked between July and September with the last quarter of the year clearly being the least active time period. On a daily basis, the 15:00 to 22:59 shift was consistently the most active while the 23:00 to 06:59 shift handled approximately half the volume of activities as the busiest shift.

**Chart 6** shows a comparison between the staffing allocation and the activities recorded in the day logs by time of day. The chart compares the percent of recorded activities that are logged during each shift to the percentage of manpower that is assigned to each shift.

**Chart 6: 2014 Kenton Police Staffing and Activities by Time of Day**



Source: City of Kenton

Note: Reflects the typical shift schedule as of December 2014; excluding the drug task force officer. Regularly scheduled days off are accounted for in this chart while leave time, overtime, and training time are not accounted for. Also, activities that do not have a time stamp have been excluded.

As shown in **Chart 6**, there was a divergence between the percentage of staff allocated to the night shift and the percentage of activities recorded during those times. Specifically, this shift received an allocation of approximately 30 percent of the total full-time officer staffing, yet fewer than 20 percent of total logged activities occurred during this time. As a result, the remaining two shifts were comparatively understaffed with the afternoon shift having the largest discrepancy between staffing and logged activities.

*Salaries*

**Table 15** shows a comparison of Kenton’s Police Chief salary to 2013 Ohio Municipal League (OML) salary survey data. Included is a comparison to the statewide average, operational peer average, and the regional salary peer average.

**Table 15: Police Chief Salary Comparisons**

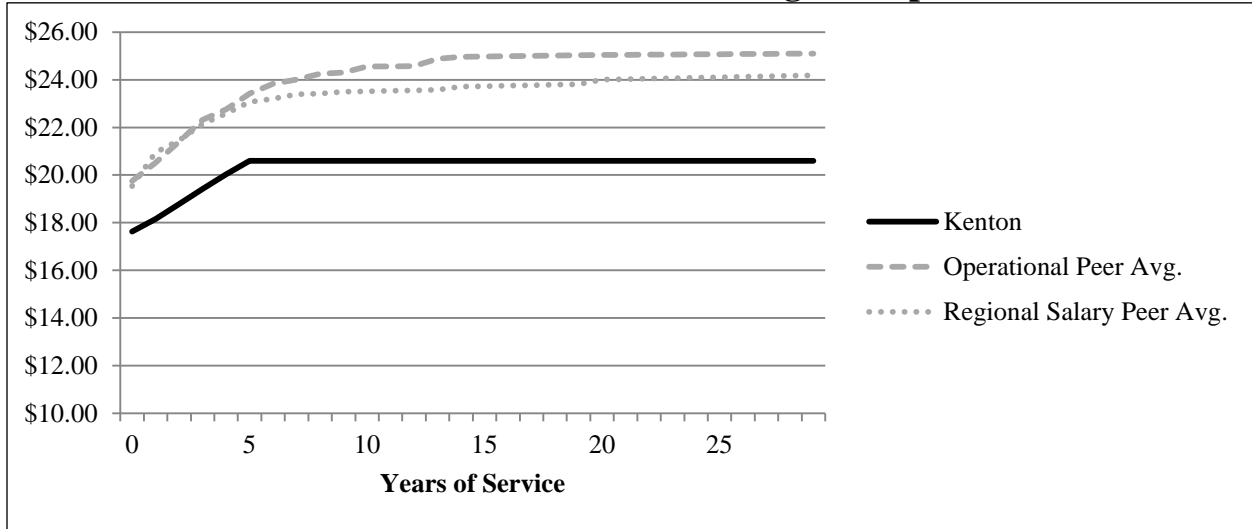
	Kenton	Average	Difference	% Difference
Statewide	\$55,334	\$86,530	(\$31,196)	(36.1%)
Operational Peers	\$55,334	\$66,689	(\$11,355)	(17.0%)
Regional Salary Peers	\$55,334	\$66,850	(\$11,516)	(17.2%)

Source: City of Kenton, Operational Peers, and Ohio Municipal League

As shown in **Table 15**, Kenton the Police Chief’s salary was significantly lower than all three comparative data points shown. It should be noted that data contained in **Table 15** represents raw salary data and does not take into consideration experience levels.

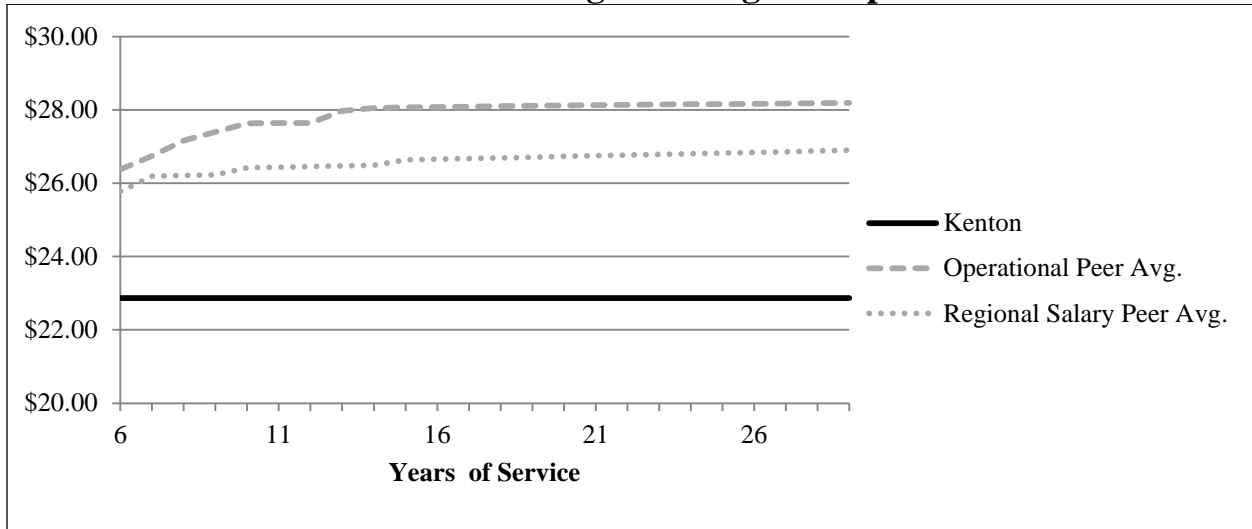
Based on wage schedules obtained for the City and peers, wage comparisons over a 30-year career were made for police patrol and dispatchers and comparisons for police sergeants were made over 24 years due to five-year minimum experience qualifications included in peer contracts. **Chart 7**, **Chart 8**, and **Chart 9** show peer average wage comparisons patrol officer, police sergeant, and dispatchers for operational peers and regional salary peers.

**Chart 7: Police Patrol Officer Wage Comparison**



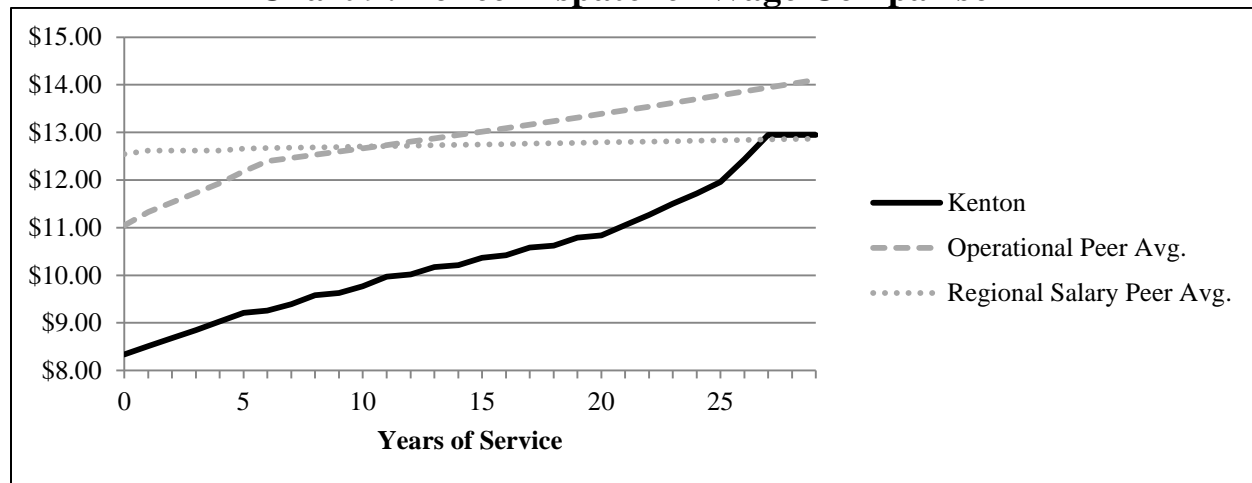
Source: City of Kenton and SERB

**Chart 8: Police Sergeant Wage Comparison**



Source: City of Kenton and SERB

Note: Comparisons for police sergeants were made over 24 years due to five-year minimum experience qualifications included in peer contracts.

**Chart 9: Police Dispatcher Wage Comparison**

Source: City of Kenton and SERB

Note: Regional salary peer cities include Bellefontaine, Fostoria, St. Mary's, and Upper Sandusky.

As shown in **Chart 7**, **Chart 8**, and **Chart 9**, the hourly wages for Kenton's police patrol, police sergeants, and dispatchers are lower than all comparative averages.

## Police Department Recommendations

### R.3 Enhance Police Department record-keeping

The Police Department keeps daily activity logs that are recorded in individual spreadsheet files, limiting the ease of accessibility to activity data. Within each daily activity log, activities are recorded by time with a brief description of the activity. Many log entries contain references to supporting documentation such as an incident report number or citation number. The Police Department submitted 368 log files to OPT for analysis (**Exhibit C-4** in **Appendix C** shows an example of a daily log file). In tests of these daily activity logs, several issues with the quality and organization of the log were revealed, including:

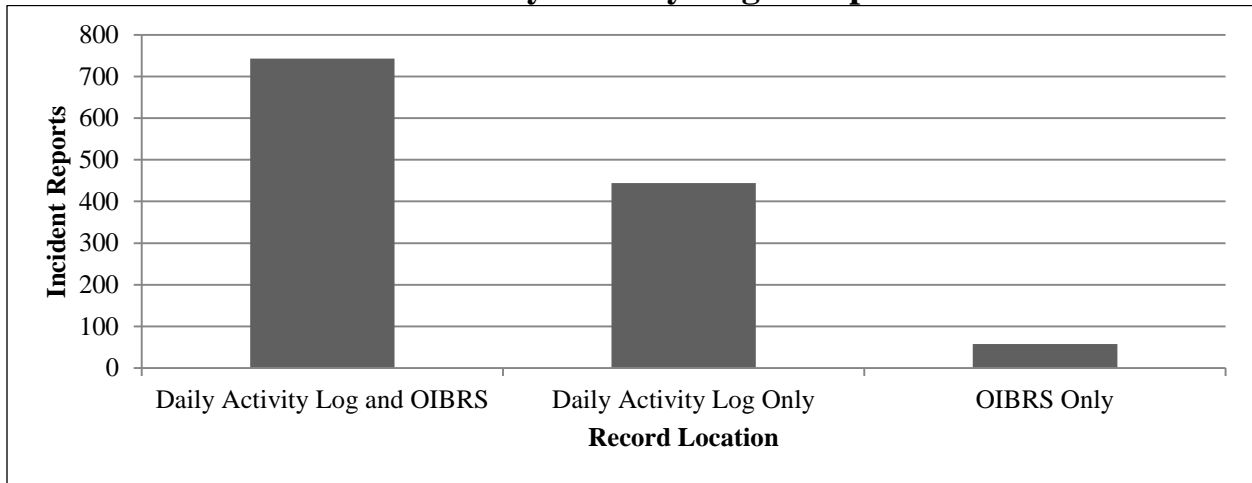
- Duplicative days within files;
- Inconsistency in formatting across log entries;
- Inconsistency in referencing supporting documentation in log entries; and
- Inconsistently time stamping log entries.

These issues inhibit the usefulness of the logs as a tool for recording and analyzing the activities of the Police Department. The following tables and charts include the data as it was submitted to OPT, including the duplicate days.



**Chart 10** compares the incident records in the daily activity log to those stored in OIBRS.

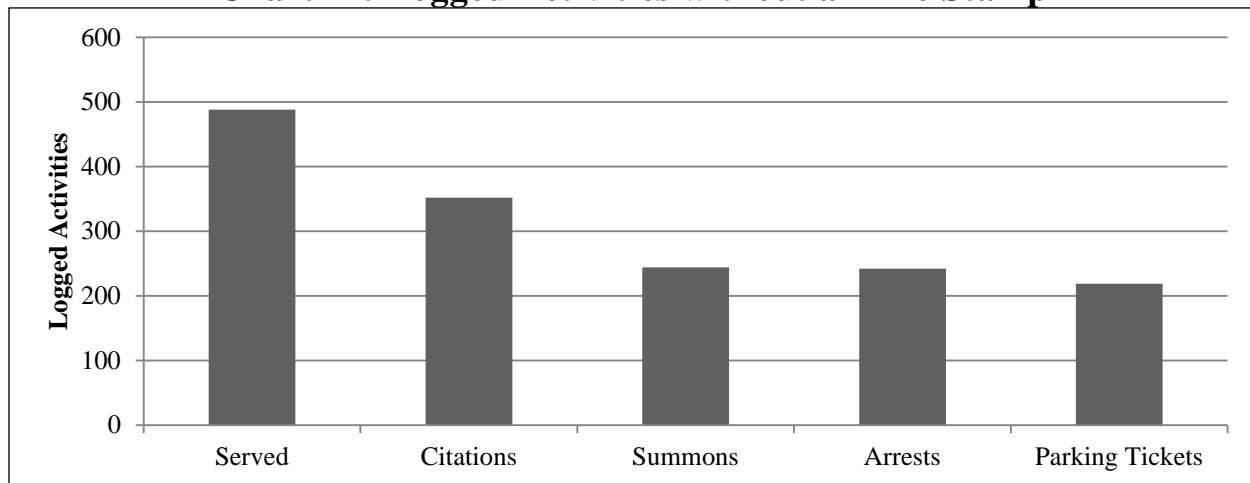
**Chart 10: Daily Activity Log Comparison**



Source: City of Kenton and OCJS

As shown in **Chart 10**, the majority of incident reports were referenced in the City’s daily activity log and recorded in OIBRS. Neither dataset was complete, however, as a significant number of incident reports were not recorded in OIBRS. An incident report may not be recorded in OIBRS if the agency does not submit the report or the report does not conform to the OIBRS data specifications. OIBRS only records reports that contain an offense against the Ohio Revised Code (ORC); offenses against municipal ordinances are not recorded. Additionally, the eligible offenses are not comprehensive of the entire ORC. The exact cause for the omission of individual reports from OIBRS is not analyzed in this report. Additionally, 58 reports were included in OIBRS but omitted from the daily activity log. The exact cause for these omissions is also unknown.

Within the daily logs, several different pieces of information are included in the description field, including the officer involved, supporting document reference, law reference, location, persons involved, and other notes. The time field often contains other information besides the time of the activity. Of the sample tested, 18.7 percent of daily logs did not have a time stamp. **Chart 11** shows the five most significant categories of activities that are logged without a time stamp.

**Chart 11: Logged Activities without a Time Stamp**

Source: City of Kenton

Note: "Served" includes instances where Police Department officers are served a subpoena to appear in court as well as instances where papers are served to the general public.

**Chart 11** represents 1,389 of the 1,505 entries that are not time stamped. Each category is presented as it is recorded in the daily activity log with the exception of parking tickets. The majority of parking ticket log entries were in the form of a note that summarizes multiple activities (e.g., "...issued four parking tickets on the square").

Incomplete or erroneous daily logs could lead to an inaccurate portrayal of the actual activity level of the City's police staff. Without a clearly established break-down of the actual time spent on the services performed, or work procedures and written expectations for work productivity outputs for department employees, the Police Department does not have an internal benchmark against which to measure the cost of its services and cannot truly determine the appropriate staffing levels based upon the workload performance of its employees.

The Police Department should enhance Police Department record-keeping by establishing a standard format for logging daily activities that specifically records and validates relevant information. Based on a review of the type of information recorded in the daily logs for 2014, relevant information may include, but should not be limited to:

- Time and date;
- Type of activity;
- Location;
- Officer involved;
- Persons involved;
- Offense;
- Reference to law or ordinance;
- Reference to supporting documentation.

Additionally, the daily log should be organized in a manner that allows for information to be queried and reported based on multiple parameters.

#### R.4 Implement a comprehensive fleet management system

City vehicles are serviced, maintained, and repaired by an in-house mechanic at the City's central service garage. The mechanic maintains extensive paper-based logs of all activities for each vehicle (e.g., vehicle number, date of activity, and work performed). However, aside from being in a paper-only format, which inherently limits the usefulness of the data, it is also less than comprehensive from a cost standpoint. For example, the logs do not include data on the cost of parts and supplies used to perform maintenance and repairs or the amount of labor associated with each activity. **Table 16** displays a summary of the current police fleet vehicles.

**Table 16: Police Fleet Summary**

Model Year	Description	Mileage	Mileage at Purchase	Date of Purchase	Purchase Price	Value <sup>1</sup>	Average Annual Depreciation
<b>Active</b>							
2008	Ford Crown Victoria	126,450	7	3/24/08	\$25,544	\$1,550	(\$3,358)
2009	Ford Crown Victoria	112,611	4	3/25/09	\$28,764	\$2,300	(\$4,144)
2011	Ford Crown Victoria	71,771	6	10/4/11	\$30,571	\$6,325	(\$6,699)
2002	Chevrolet Tahoe 4WD	146,082	117,886	2/6/12	\$8,000	\$4,100	(\$1,189)
2010	Ford Crown Victoria	136,676	123,857	11/14/13	\$4,525	\$2,365	(\$1,431)
2011	Ford Crown Victoria	138,573	118,669	3/20/14	\$4,450	\$3,905	(\$467)
<b>Inactive</b>							
2008	Ford Crown Victoria	N/A	8	6/27/07	\$24,486	N/A	N/A

Source: City of Kenton and National Automobile Dealers Association (NADA)

<sup>1</sup>NADA value as of 5/13/2015.

As shown in **Table 16**, four vehicles were purchased new and three vehicles were purchased used. For the current active fleet of six vehicles, the City was able to provide the purchase date, purchase price, and mileage at purchase.

Data was obtained for the current mileages of these vehicles, and current book values were obtained from the NADA. The average active vehicle had 122,027 miles and an estimated value of \$3,424. The City has owned each vehicle for an average of 3.8 years and drives each vehicle approximately 16,200 miles per year.

Since 2009, Kenton has sold five fleet vehicles. **Table 17** displays data on these five vehicles.

**Table 17: Sold Vehicles Summary**

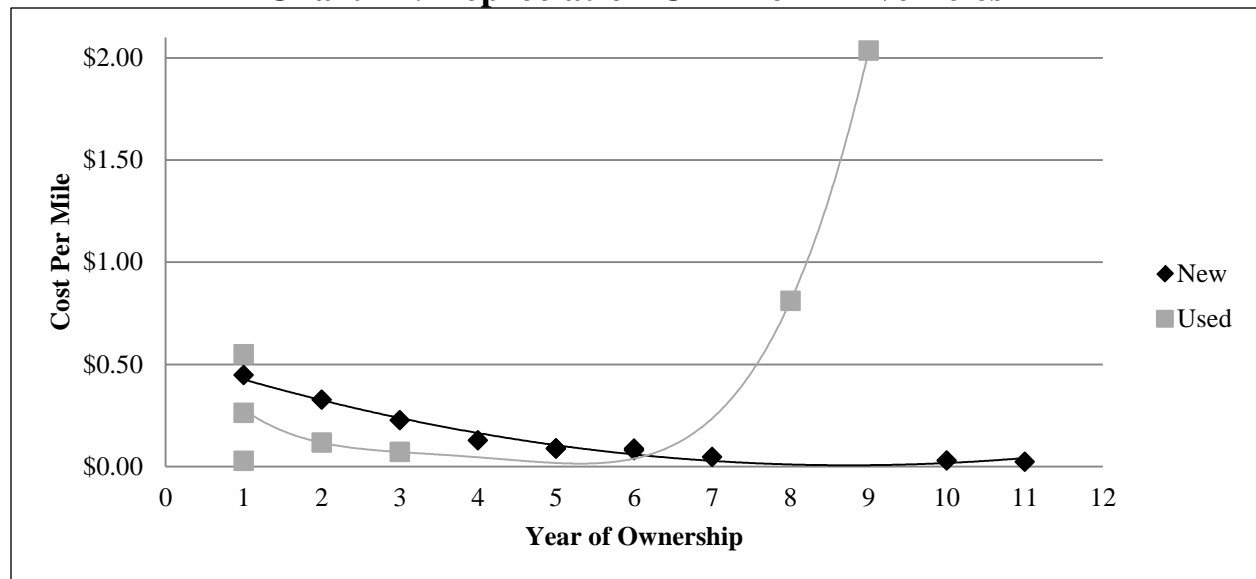
Model Year	Description	Date of Purchase	Mileage at Purchase	Purchase Price	Date of Sale	Mileage at Sale	Average Annual Dep.
2003	Ford Crown Victoria	4/29/03	10	\$20,466	2/6/14	172,608	(\$1,842)
2004	Ford Crown Victoria	1/30/06	96,511	\$5,825	2/6/14	204,905	(\$637)
2004	Ford Crown Victoria	2/27/06	N/A	\$5,200	9/7/12	184,708	(\$677)
2000	Ford Crown Victoria	10/2/01	N/A	\$8,000	12/2/11	132,488	(\$690)
2005	Ford Crown Victoria	11/17/06	99,473	\$5,525	10/31/09	N/A	N/A

Source: City of Kenton

As shown in **Table 17**, the City does not have complete information for each sold vehicle. The City owned these vehicles for an average of 8.9 years. Based on the available data, the vehicles sold for an average of \$766 with an average of 173,677 miles at the time of sale; the average depreciation cost for these four vehicles was \$9,107, or \$1,027 per year.

In order to calculate estimated depreciation costs, a depreciation schedule must be assumed. For this analysis, a declining balance depreciation rate for each vehicle is calculated by taking the purchase price and either the sale price or the current value of the vehicle and then calculating an average retention rate that would allow the residual value of the vehicle to reduce from its purchase price to its sale price or current value. **Chart 12** below shows the depreciation cost per mile (CPM) for each individual police vehicle, categorized by whether the vehicle was purchased new or used.

**Chart 12: Depreciation CPM for All Vehicles**



Source: City of Kenton and the NADA

As shown in **Chart 12**, there is a sharp increase in depreciation CPM for used vehicles in years eight and nine. This increase is the result of a vehicle being taken out of service (the vehicle was last fueled on 6/30/2012, but was not sold until 2/6/2014). Even without this vehicle factored in, the depreciation CPM for all vehicles, whether purchased new or used, tends to decline over

time. As vehicles age, there is a point at which reliability declines and utilization decreases because they are out of service being repaired, or waiting to be sold. As utilization declines, the depreciation CPM will increase.

In order to calculate the total CPM of a vehicle, total repair and maintenance costs must be considered. Total CPM for Kenton's fleet could not be calculated in this instance, however, as the City only logs maintenance and repair costs for work performed by outside vendors. It does not collect data on its in-house repairs which, make up the majority of repair costs. The Mechanic does keep a detailed log of all repairs by vehicle; however, the costs of parts and supplies are not recorded and labor hours for work performed are not tracked. The City does keep copies of all parts and supply purchase orders and invoices, but these are not maintained electronically or attached to a vehicle cost record.

Another barrier to capturing the complete costs of all repairs is that the wages for the Mechanic are paid out of the Street Fund, Water Fund, and Sewer Fund. Bi-weekly departmental payroll summaries (for the periods ending 9/26/2013, 10/3/2014, and 2/20/2015) consistently showed that the Mechanic is paid a total of 30 hours out of the Street Fund, and 25 hours each out of the Water Fund and Sewer Fund. There is no indication that the wages of the Mechanic are paid out of the Police Department's budget.

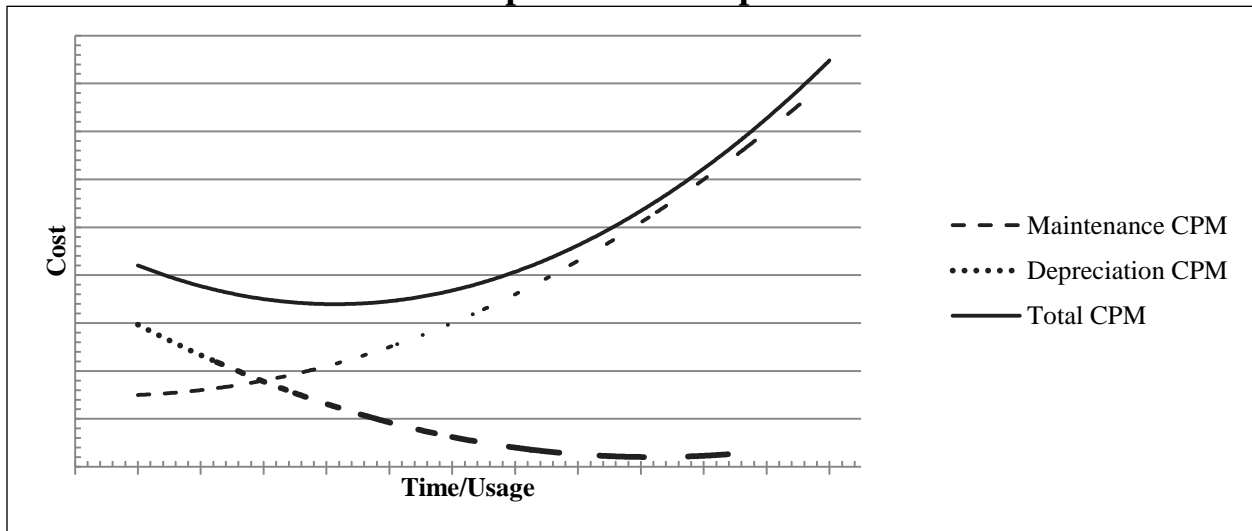
*Federal Vehicle Fleets: Adopting Leading Practices Could Improve Management* (Government Accountability Office (GAO), 2013) identifies the following three leading practices to improve fleet management:

- Maintaining a well-designed fleet management information system that includes fleet management data such as inventory, costs, and utilization. GAO found that the “types of data missing most frequently are data on fleet costs, including indirect costs, such as salaries of personnel with fleet-related duties. Also, some of these systems are not integrated with other key agency systems. As a result, fleet managers face challenges in performing analyses that can guide fleet decisions.”
- Analyzing the life-cycle costs of owning and operating a vehicle to inform any investment decisions. GAO found that “most of the selected agencies are not fully analyzing life-cycle costs to make decisions about when to replace vehicles. In addition, although most of the selected agencies use life-cycle cost analyses to decide whether to lease or purchase vehicles, some agencies' analyses do not consider a full set of costs. As a result, agencies may not have full information with which to make vehicle replacement and procurement decisions.”
- Optimizing fleet size and composition to ensure that fleets are the right size and composition to meet the mission cost-effectively.

**Chart 13** shows an example vehicle replacement model where vehicle depreciation costs decline over time, while maintenance costs increase. According to American Public Works Association (APWA), the combination of these two trends produces a U-shaped total cost curve. In order to maximize cost efficiency and effectiveness, vehicle replacement guidelines should be set to

produce the lowest lifecycle costs by replacing vehicles at a point during the flat portion of the U-shaped cost function.

**Chart 13: Example Vehicle Replacement Model**



Source: APWA

As shown in **Chart 13**, deferring replacement of vehicles and equipment beyond a certain point actually causes total vehicle costs to rise, making a fleet more costly to own and operate.

The City should implement a comprehensive fleet management system that includes all information needed to accurately assess the true costs of each vehicle. Without sufficient data to fully assess the lifecycle cost for each vehicle the City cannot accurately cycle vehicles in the most efficient and effective manner. Furthermore, day-to-day fleet management needs are hindered by the form (i.e., paper-based only) and quality of available data. Without such information, fleet management needs may not be met as efficiently and effectively as possible.

# Public Works Department

The Public Works Department is responsible for the maintenance and upkeep of the City roadways as well as the water and sewer lines leading to and from the water and sewer treatment plants. It is unique in that it has cross-trained employees that are assigned to the following crews, but have the ability to work between crews as necessary:

- **Street crew** – Responsible for repairing and patching streets and alleys;<sup>4</sup> street sweeping; traffic light bulb replacement; cutting trees; maintaining street signs; plowing and salting roads; removing snow from town square; and striping of City and school parking lots and parking spaces on the downtown square.<sup>5</sup>
- **Water crew** – Responsible for maintaining distribution lines and fire hydrants, repairing water line leaks, and handling service line issues.
- **Sewer crew** – Responsible for maintaining the sewer and storm sewer systems, as well as repairing sink holes and catch basins.

Furthermore, the employees of the Public Works Department are all responsible for providing general light maintenance around City buildings, repairing pumps at the City Pool, and winterizing the pool annually.

## Comparative Data

### Financial

**Table 18** shows a three-year historical expenditure comparison for the Public Works Department.

**Table 18: Kenton 2012-2014 Public Works Department Expenditures**

Category	2012	2013	Annual Change	2014	Annual Change
Salaries and Wages	\$538,775	\$532,061	(1.2%)	\$549,047	3.2%
Fringe Benefits	\$272,635	\$251,277	(7.8%)	\$270,735	7.7%
Purchased Services	\$201,903	\$178,910	(11.4%)	\$200,018	11.8%
Supplies and Materials	\$303,327	\$504,224	66.2%	\$270,119	(46.4%)
<b>Subtotal Operating</b>	<b>\$1,316,640</b>	<b>\$1,466,472</b>	<b>11.4%</b>	<b>\$1,289,919</b>	<b>(12.0%)</b>
Capital Expenditures	\$508,880	\$115,123	(77.4%)	\$128,998	12.1%
Debt Service	\$45,436	\$44,569	(1.9%)	\$43,701	(1.9%)
<b>Total</b>	<b>\$1,870,956</b>	<b>\$1,626,164</b>	<b>(13.1%)</b>	<b>\$1,462,618</b>	<b>(10.1%)</b>

Source: City of Kenton

<sup>4</sup> The City contracts with Hardin County for street re-pavement as it does not have the equipment needed for this work.

<sup>5</sup> Striping for other roadways is contracted out to private vendors.

As shown in **Table 18**, total public works expenditures declined in the three-year period due to significant decreases in supplies and materials. Expenditures in this cost category declined due to the completion of street repair projects in 2013.

Hillsboro and Orrville are the only peer cities that record expenditures for water distribution and sewer collection separately from the expenditures related to the water and sewer plants. Consequently, the total public works peer expenditure comparisons are limited to those two cities. **Table 19** shows the Public Works Department's street, water distribution, and sewer collection expenditures per resident compared to the peer average.

**Table 19: 2014 Public Works Expenditures per Resident**

Category	Kenton	Operational Peer Average	Difference	% Difference
Salaries and Wages	\$66.94	\$84.75	(\$17.81)	(21.0%)
Fringe Benefits	\$33.02	\$35.74	(\$2.72)	(7.6%)
Purchased Services	\$24.38	\$32.92	(\$8.54)	(25.9%)
Supplies and Materials	\$32.94	\$28.42	\$4.52	15.9%
Other	\$0.00	\$0.02	(\$0.02)	(100.0%)
<b>Subtotal Operating</b>	<b>\$157.28</b>	<b>\$181.86</b>	<b>(\$24.58)</b>	<b>(13.5%)</b>
Capital Expenditures	\$15.74	\$304.54	(\$288.80)	(94.8%)
Debt Service	\$5.33	\$70.98	(\$65.65)	(92.5%)
<b>Total</b>	<b>\$178.35</b>	<b>\$557.38</b>	<b>(\$379.03)</b>	<b>(68.0%)</b>

Source: City of Kenton, the peer cities of Hillsboro and Orrville, and U.S. Census Bureau

As shown in **Table 19**, the Public Works Department spends significantly less per resident than peer average. Of particular note, salaries and wages and fringe benefits represent more than half of total Public Works Department expenditures. Because these categories are greatly affected by staffing and pay levels, these two areas were examined in greater detail.



*Staffing*

**Table 20** below shows a breakdown of the Public Works Department staff.

**Table 20: Public Works Department Full-Time Staffing**

Full-Time Positions <sup>1</sup>	Streets	Water Distribution	Sewer Collection	Totals
Superintendent	0.50	0.25	0.25	1.00
Mechanic	0.40	0.30	0.30	1.00
<b>Sub Total</b>	<b>0.90</b>	<b>0.55</b>	<b>0.55</b>	<b>2.00</b>
Crew Leaders	1.00	1.00	1.00	3.00
Operators	1.00	1.00	1.00	3.00
Truck Drivers	1.00	1.00	1.00	3.00
Laborers	1.00	0.00	0.00	1.00
Water Service Worker	0.00	1.00	0.00	1.00
<b>Sub Total Work Crews</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>11.00</b>
<b>Total</b>	<b>4.90</b>	<b>4.55</b>	<b>3.55</b>	<b>13.00</b>

Source: City of Kenton

<sup>1</sup> Excludes those working in the water or sewer plants (lab analysts, plant operators, etc.) or in the water utility office.

As shown in **Table 20**, the Public Works Superintendent is paid from a combination of the Street, Water, and Sewer Funds. The mechanic handles vehicle maintenance for all City departments except for the Fire Department, and is paid out of a combination of the Street, Water, and Sewer Funds. Each of the work crews is primarily paid from the budget for their default work assignment.

**Table 21** shows a comparison of the Public Works Department's activity levels compared to the peer average.

**Table 21: 2014 Public Works Department Operational Comparison**

	Kenton	Operational Peer Average	Difference	% Difference
<b>Coverage</b>				
Full-Time Street Maintenance Employees per 1,000 Residents	0.5	1.0	(0.5)	(50.0%)
Full-Time Line Maintenance Employees per 1,000 Residents	0.9	0.5	0.4	80.0%
Total Full-Time Public Works Employees per 1,000 Residents	1.4	1.5	(0.1)	(6.7%)
<b>Activity</b>				
Road Lane Miles Maintained Per Full-Time Public Works Employee	9.5	7.8	1.7	21.8%
Water Line Miles Maintained Per Full-Time Public Works Employee	4.2	4.8	(0.6)	(12.5%)
Sewer Line Miles Maintained Per Full-Time Public Works Employee	4.2	4.0	0.2	5.0%

Source: City of Kenton and the peer cities of Hillsboro and Orrville

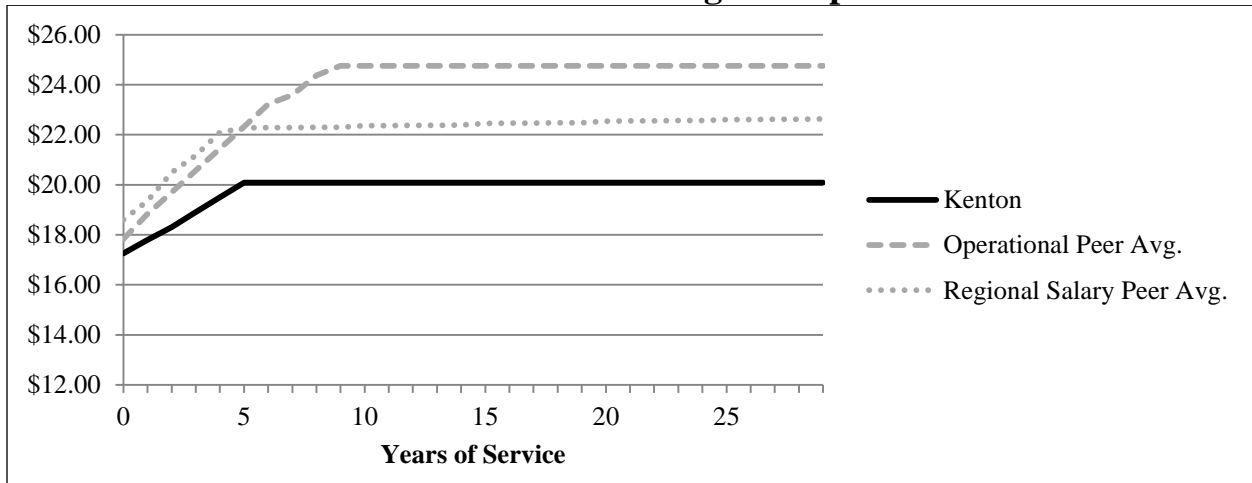
Note: The table contains full-time permanent positions and excludes superintendents, assistant superintendents, commissioners, public works operations superintendents or managers, mechanics, administrative assistants, and those working in the water or sewer plants or in the water utility office.

As shown in **Table 21**, Kenton has 0.1 fewer public works employees per 1,000 residents than the peer cities. However, more employees are assigned to line maintenance than the peer average. The public works Department maintains 21.8 percent more road lane miles per employee than peer average. While the public works Department assigns more staff to water line maintenance than peer average, the public works employees are cross-trained and are all under the supervision of a single department manager. There are no barriers to moving work crews between the functions of the service department and, in total, staffing is comparable to the peer average.

Salaries

**Chart 14** and **Chart 15** show 30-year hourly wage comparisons for mechanic and laborer positions.

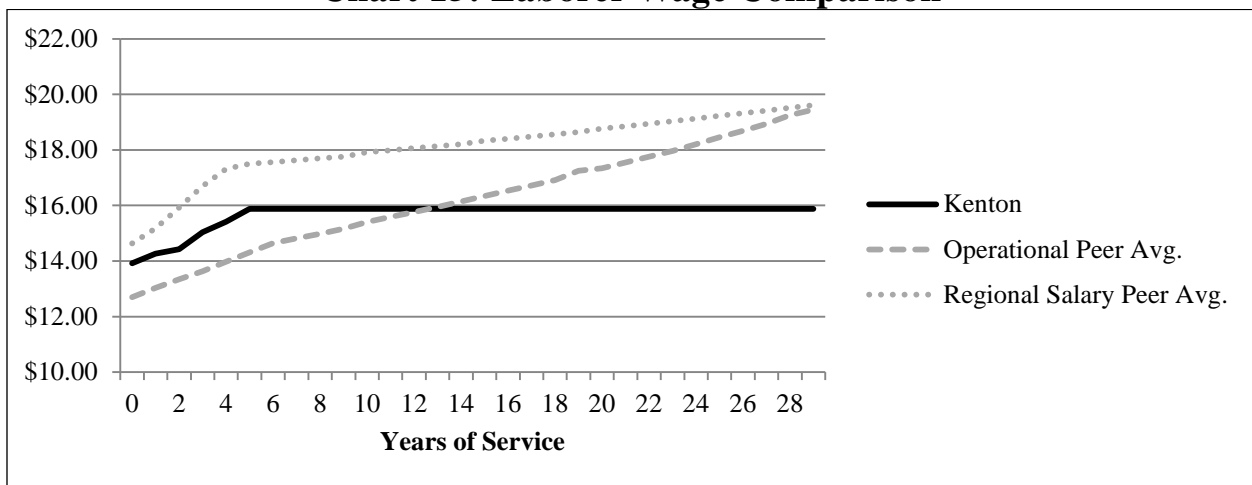
**Chart 14: Mechanic Wage Comparison**



Source: City of Kenton and SERB  
 Note: Includes only cities that employ a mechanic.

As shown in **Chart 14**, the hourly wages for the mechanic position are below the average. The largest difference is after five years of service when the Kenton pay schedule no longer increases annually.

**Chart 15: Laborer Wage Comparison**



Source: City of Kenton and SERB

As shown in **Chart 15**, the hourly wages for the laborer position are between the averages for the operational and regional salary peers. After five years of service, the Kenton pay schedule no longer increases annually and is lower than the peer averages after 13 years of service.

## Public Works Department Recommendations

### R.5 Develop standard operating procedures

The Public Works Department does not maintain a written list of services or any standard operating procedure manual that outlines workload expectations for the activities the department performs. Additionally, the Public Works Department operations demonstrated a lack of detailed information pertaining to its operations.

The City of Columbus Department of Public Service, Division of Infrastructure Management has developed a street maintenance manual that provides a description of all of the activities performed by street maintenance operations as well as an overview of the plans used to implement these activities. For each activity, the manual provides a task description; the work method used; type and number of crew members needed; and the equipment, material, and protective equipment needed. It also provides a metric for the average daily production expectation.

The Public Works Department should develop and implement a standard operating procedures manual, similar to the one used by the City of Columbus, to establish a complete accounting of all activities performed by the Street, Water, and Sewer divisions of the Public Works Department.

### R.6 Allocate and track costs across departments and divisions

The City does not have a detailed method for tracking the hours spent by its employees between tasks completed on streets, water, and sewer. Public Works Department employees are only required to bill another fund if they are working the majority of a day on a project outside of their normal crew. As previously noted, mechanic handles vehicle maintenance for all City departments except for the Fire Department, and is paid out of a combination of the Street, Water, and Sewer Funds. An exception to this practice is that work done plowing snow or on the annual Spring Clean-Up are always billed to the Street Fund.

Any records the Public Works Department maintains are handwritten and limited in detail, and the time employees spend working within another division or department is not always recorded. In reviewing samples of the daily service records (daily work logs) and bi-weekly payroll summaries, hours worked are being allocated by department according to the work performed. Employees only charge time to another department if they spend four or more hours working in that other department. In order to truly measure staffing levels against peers or industry benchmarks, the City would need to record all hours worked within each department, and then begin measuring and collecting data on workload performed and expected.

*Measuring the Full Cost of Government Service* (GFOA, 2002) recommends that governments calculate the full cost of the different services they provide. The full cost of a service encompasses all direct costs and indirect costs related to that service. The GFOA states that shared costs should be apportioned by methodology that is systematic, rational, and transparent.

The City should allocate and track costs across departments by developing a methodology for accurately billing the cost of Public Works Department services to the appropriate internal customers. Measuring the cost of government services is useful for annual budgeting, performance measurement and benchmarking, establishing user fees as well as activity-based management.

### R.7 Reconfigure or eliminate on-call emergency service

The City operates a “Trouble Truck” to handle after-hours public works emergencies seven days a week. The Trouble Truck is operated according to the terms of the CBA, which specifies that the City offer the employees of the Public Works Department the opportunity to receive compensation for after-hours, on-call time on a weekly basis. Each week, one employee is on-call from a pool of five Public Works Department employees who have signed up to staff the Trouble Truck.

The on-call Trouble Truck employee is paid at a rate of \$25 per day, equating to additional \$175 every seven days (or the equivalent number of comp time hours based on the normal hourly rate of the employee). According to the CBA, the City also compensates the on-call individual at one and one-half times their normal hourly rate for every hour worked on Trouble Truck call-outs. The employee is paid for the actual time spent on the call, but is compensated for a minimum of one hour worked for any call that lasts less than one hour. For each week assigned to the Trouble Truck, the on-call employee is also guaranteed a minimum of four hours worked at one and one-half times their normal hourly rate. The current average hourly rate of the five employees who volunteer to work the Trouble Truck is \$17.52 per hour, equating to an average overtime rate of \$26.27 per hour. Applying that average hourly overtime rate to the guaranteed minimum of four hours per week stipulated in the CBA results in an average of \$105.10 per week in guaranteed minimum pay. Including the \$25 daily rate, Kenton is paying a total of \$280.10 per week in additional compensation for those who work the Trouble Truck. **Table 22** shows a comparison of this on-call compensation to the peers.

**Table 22: On-Call Comparison**

	Kenton	Operational Peer Average	Difference	% Difference
<b>Weekly</b>				
On-Call Compensation	\$175.00	\$165.84	\$9.16	5.5%
Guaranteed Minimum Pay <sup>1</sup>	\$105.10	\$0.00	\$105.10	100.0%
Total Minimum On-Call Pay <sup>2</sup>	\$280.10	\$165.84	\$114.26	68.9%
<b>Annualized</b>				
On-Call Compensation	\$9,100.00	\$8,623.56	\$476.44	5.5%
Guaranteed Minimum Annual Pay <sup>1</sup>	\$5,464.99	\$0.00	\$5,464.99	100.0%
Total Minimum Annual On-Call Pay <sup>2</sup>	\$14,564.99	\$8,623.56	\$5,941.43	68.9%

Source: City of Kenton and SERB

<sup>1</sup> Calculated by applying the average hourly overtime rate (\$26.27/hour) of the five employees currently in the on-call rotation to the guaranteed minimum of four hours a week.

<sup>2</sup> Does not include additional pay for call-outs totaling more than four hours a week.

As shown in **Table 22**, the City pays an average of \$280.10 per week in additional compensation in order to have an employee on-call for public works emergencies. In comparison, the three peer cities that provide this level of service pay the on-call employee an average of \$165.84 per week.

The City has a paper-based method for recording the hours spent by its employees working on-call. In three daily service records samples, Trouble Truck employees allocated their actual hours worked according to the department for which the work was performed; however, the \$175 weekly on-call pay was always paid out of the Water Fund. Ultimately, on-call standby time is not shared equally between the Water, Sewer, and Street departments. The City justifies this practice given that it estimates that about 90 percent of all on-call emergencies are related to water line maintenance.

The City is not required by law to compensate an employee who is merely on-call for public works emergencies. According to the U.S. Department of Labor, "An employee who is required to remain on call on the employer's premises or so close thereto that he cannot use the time effectively for his own purposes is working while 'on call'. An employee who is not required to remain on the employer's premises but is merely required to leave word at his home or with company officials where he may be reached is not working while on call." (29 CFR § 785.17).

The City should reconfigure or eliminate on-call emergency service as the majority of peer cities do not provide compensation while an employee is merely on-call. Additionally, the peer cities that do pay an employee to be on-call do not guarantee a minimum number of paid overtime hours in addition to on-call pay.

Financial Implication: Eliminating the Trouble Truck emergency on-call compensation could save approximately \$14,500 annually.<sup>6</sup>

### **R.8 Establish an asset management system for public works infrastructure assets**

The City could not provide reliable documentation of the length of water and sanitary sewer lines maintained. Based on the assumption that water and sanitary sewer lines are laid underneath all roadways in the City, the Public Works Department estimates the length of water and sanitary sewer lines based on the number of centerline miles of roadway in the City. Using this methodology, it is estimated that Kenton maintains 12.5 percent fewer miles of water line and 5.0 percent more miles of sanitary sewer line per employee (see **Table 21**).

The City does not maintain accurate and up-to-date information on its water and sewer infrastructure. There is no clear understanding of exactly how many miles of water and sewer line the City maintains or how old those lines are, their condition, or their repair history. According to the American Water Works Association (AWWA) article *Buried No Longer: Confronting America's Water Infrastructure Challenge* (AWWA, 2010), planning for infrastructure replacement requires credible, analysis-based estimates of where, when, and how

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<sup>6</sup> Savings is calculated using the average hourly overtime rate of \$26.27 per hour of the five employees currently in the on-call rotation. The public works CBA guarantees a minimum of four overtime hours per week plus \$25 daily on-call pay. This does not include any additional pay for call-outs totaling more than four hours a week.

much pipe replacement is required. In the ideal situation, pipe replacement occurs at the point in time when replacement or rehabilitation becomes less expensive than the costs of unscheduled breaks and emergency repairs.

The City should establish an asset management system for public works infrastructure assets and begin keeping records of where and when repairs occur, the condition of pipes, and estimates of costs of replacement versus emergency repairs of pipes. An asset management system for public works infrastructure assets will allow the City to make informed decisions about maintenance, repair, and replacement of infrastructure assets.

### **R.9 Utilize a pavement condition rating (PCR) system**

The City is divided into four wards with the Public Works Department attempting to work on streets in one ward per year (See **Exhibit C-5** in **Appendix C** for a map of the roadways in the City). The Public Works Department estimates that many roadways are beyond their 10-year replacement life; however, there is no documentation of the process used to determine replacement criteria. The process Kenton uses to evaluate the condition of the roadways is to take a driving tour of the City at various times of the year to rate the roads on a one to five scale; however, there is no written documentation explaining the rating scale scoring system. The Public Works Department visually observes which roads appear to be in the worst shape, and then reviews previous purchase orders and invoices to see which ones were re-paved in the past or which ones have had the most repairs.

The Ohio Department of Transportation (ODOT) has developed a PCR methodology in order to rate the condition of pavements. According to *ODOT Pavement Condition Rating Manual* (ODOT, 2006), the PCR method is based upon visual inspection of pavement distress. The rating method provides a procedure for uniformly identifying and describing, in terms of severity and extent, pavement distress. ODOT established the following five criteria for Pavement Condition Ratings:

1. Any pavement condition rating allows for better communication between the highway engineers of the State highway agency.
2. Pavement condition ratings permits ODOT to establish a standard critical threshold level below which the pavement is considered unacceptable and in need of major maintenance or rehabilitation. It is also possible to establish various threshold levels whereby one level will indicate the need of routine maintenance, another for minor repair, still another for major rehabilitation, etc.
3. Pavement condition ratings permit ODOT to rank roads and highways for their maintenance/rehabilitation activities.
4. Pavement condition ratings collected over several years allows ODOT to determine the rate of deterioration of different pavement sections of the network and permit the organization to modify or calibrate their performance.
5. The distress indices allow the pavement designer to look back at the design method and analyze the effects of various design attributes on the pavement distress.

**Table 23** shows a comparison of Kenton roadway conditions to the peer average based on ODOT PCR data.

**Table 23: Pavement Condition Rating Comparison**

Condition	Kenton		Operational Peer Average	Difference
	Centerline Miles	% of Total	% of Total	
Very Good	1.988	4.1%	9.2%	(5.1%)
Good	7.267	15.2%	11.9%	3.3%
Fair	2.863	6.0%	9.1%	(3.1%)
Fair to Poor	0.556	1.2%	2.8%	(1.6%)
Poor	0.000	0.0%	1.0%	(1.0%)
Very Poor	0.000	0.0%	0.0%	0.0%
Not Rated	35.237	73.5%	66.0%	7.5%
<b>Total</b>	<b>47.911</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

Source: ODOT Transportation Inventory Management System

Note: Includes roads with municipal maintenance authority. Pavement conditions evaluated between 1/28/2013 and 9/24/2014.

As shown in **Table 23**, the majority roadways that are rated by ODOT are in good or very good condition, however, a significant share of the roads in Kenton do not have a PCR.

The City should adopt and utilize a consistent PCR methodology. Assessing the roads using a defined and consistent PCR will allow the City to make informed decisions about maintenance, repair, and replacement of roads. As ODOT has already established a method of rating the conditions of the roadways in Ohio, the City should adopt and use this same PCR methodology.



## Appendix A: Scope and Objectives

Generally accepted government auditing standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

In consultation with the City, OPT identified the following scope areas for detailed review: Fire Department, Police Department, and Public Works Department. Based on the agreed upon scope, OPT developed objectives designed to identify improvements to economy, efficiency, and/or effectiveness. **Table A-1** illustrates the objectives assessed in this performance audit and references the corresponding recommendation when applicable. 3 of the 10 objectives did not yield a recommendation (see **Appendix B** for additional information including comparisons and analyses that did not result in recommendations).

**Table A-1: Audit Objectives and Recommendations**

Objective	Recommendation
<b>Fire Department</b>	
How do staffing levels compare to peers and/or industry benchmarks?	<b>R.1</b>
How do salaries compare to peer averages?	<b>N/A</b>
How do costs for service compare to peer averages and/or industry benchmarks?	<b>R.2</b>
<b>Police Department</b>	
How do staffing levels compare to peers and/or industry benchmarks?	<b>R.3</b>
How do salaries compare to peer averages?	<b>N/A</b>
How do costs for service compare to peer averages and/or industry benchmarks?	<b>N/A</b>
What opportunities exist to improve patrol vehicle fleet management efficiency and/or effectiveness in relation to industry standards and/or leading practices?	<b>R.4</b>
<b>Service/Public Works Department</b>	
How do staffing levels compare to peers and/or industry benchmarks?	<b>R.5</b>
How do salaries compare to peer averages?	<b>R.7</b>
How do costs for service compare to peer averages and/or industry benchmarks?	<b>R.6, R.8, and R.9</b>

## Appendix B: Additional Analysis

### Revenue Generation

**Table B-1** shows the municipal tax rates and the gross tax revenue for Kenton and the peer cities.

**Table B-1: 2013 Tax Data**

Municipality	Tax Rate	Gross Tax Revenue
Kenton	1.5%	\$2,861,347
<b>Police and Public Works Peers</b>		
Bryan	1.8%	\$7,251,079
Eaton	1.5%	\$4,195,462
Hillsboro	1.5%	\$3,348,468
Orrville	1.0%	\$5,805,156
Upper Sandusky	1.0%	\$2,826,700
<b>Fire Department Peers</b>		
Cambridge	2.0%	\$7,420,599
Coshocton	1.5%	\$4,195,644
Toronto	2.0%	\$2,813,124

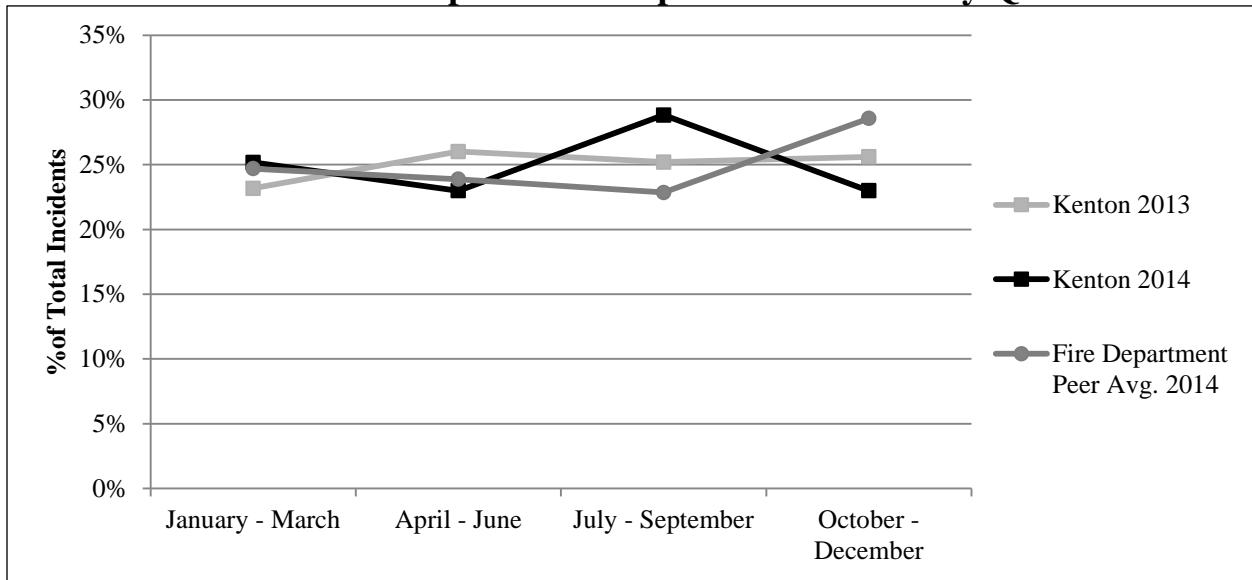
Source: Ohio Department of Taxation

As shown in **Table B-1**, Kenton's tax rate is within the range of the peer tax rates. The peers' gross tax revenues are generally higher than the gross tax revenue received by the City.

### Fire Department

**Chart B-1** shows a comparison of NFIRS-reported incidents by time of year.

**Chart B-1: Fire Department Reported Incidents by Quarter**

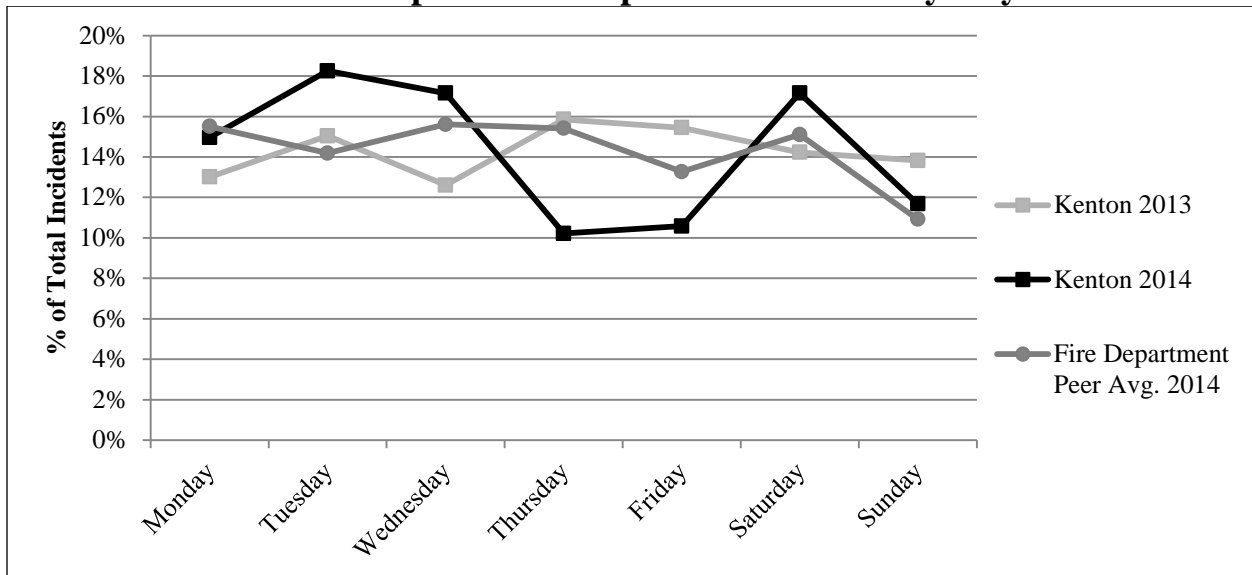


Source: City of Kenton and Division of State Fire Marshal

As shown in **Chart B-1**, the Fire Department responded to more incidents during the summer of 2014 than during any other periods, however, the peer average did not show a similar increase in activity.

**Chart B-2** shows a comparison of NFIRS-reported incidents by the day of week.

**Chart B-2: Fire Department Reported Incidents by Day of Week**

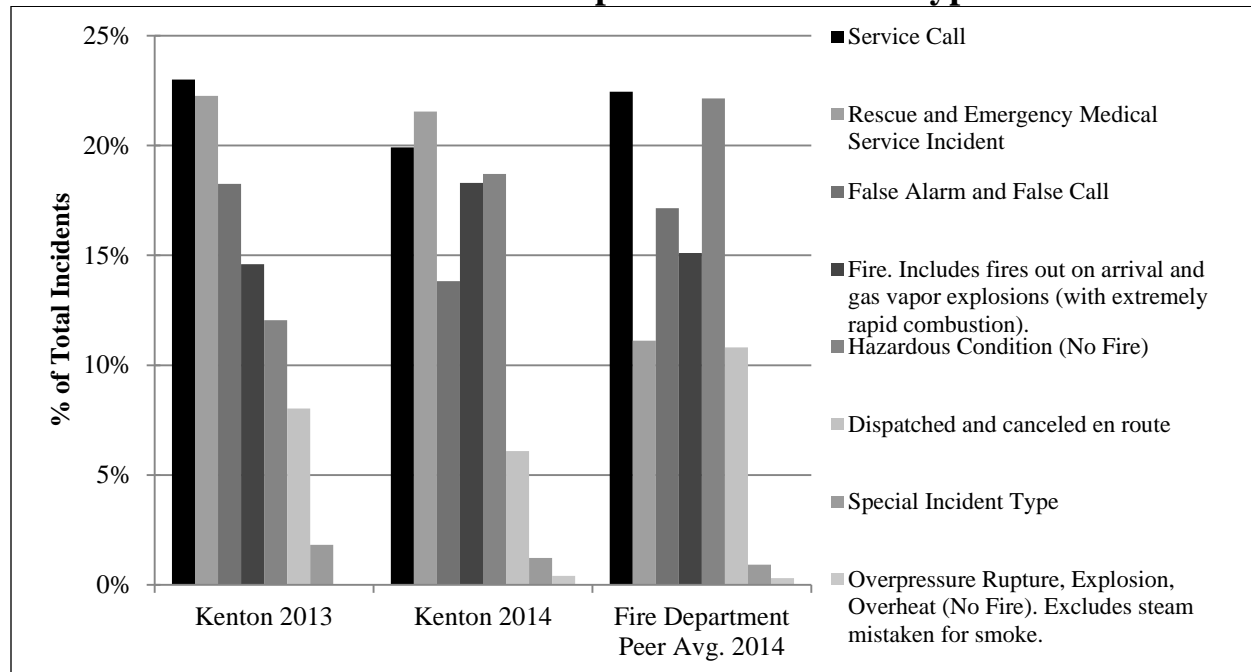


Source: City of Kenton and Division of State Fire Marshal

As shown in **Chart B-2**, there is no particular pattern to the day of the week on which incidents occur.

**Chart B-3** shows a break-down of the Fire Department incident responses in 2014 compared to the prior year and to peers.

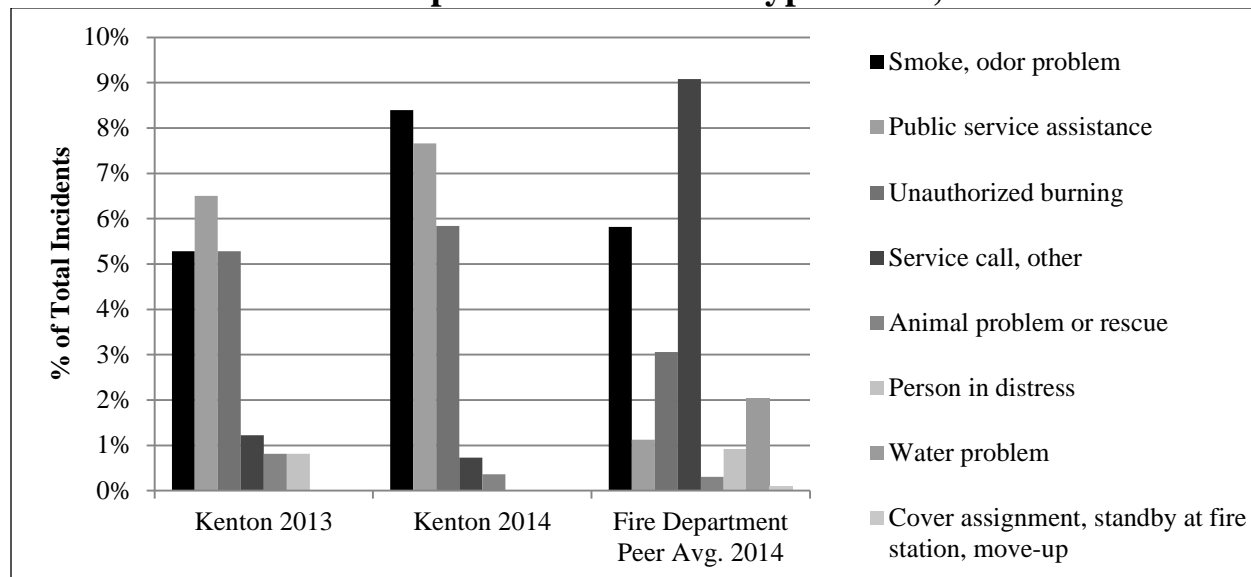
**Chart B-3: Fire Department Incident Type**



Source: City of Kenton and Division of State Fire Marshal

As shown in **Chart B-3**, nearly half of the Fire Department incident responses are for service calls and rescue/EMS calls. Fire incidents are a minority of the incident responses. **Chart B-4** shows a more detailed view of the types of incidents that are classified as service calls.

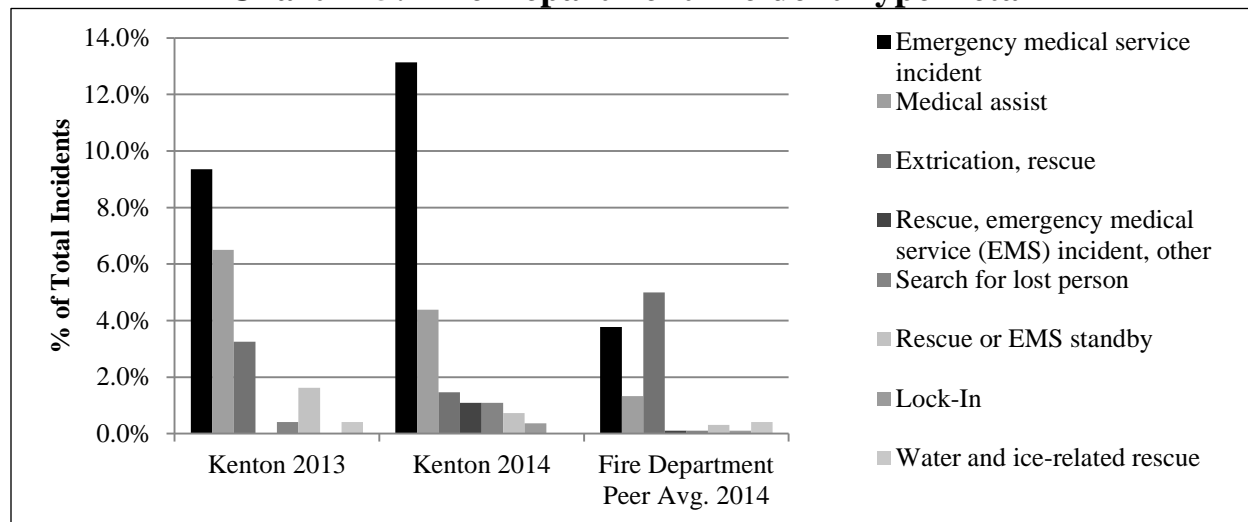
**Chart B-4: Fire Department Incident Type Detail, Service Call**



Source: City of Kenton and Division of State Fire Marshal

As shown in **Chart B-4**, smoke and odor problems and public service assistance incidents consistently comprised a large share of service call incident reports for the Fire Department. While the peers did not report smoke and odor problems as a significant portion of service calls, most service calls were classified using a generic description. Fire Departments tend to classify incidents using specific incident codes which provide greater detail as to the nature of each incident report. **Chart B-5** shows a more detailed view of the types of incidents that are classified as rescue and emergency medical service incidents.

**Chart B-5: Fire Department Incident Type Detail**



Source: City of Kenton and Division of State Fire Marshall

As shown in **Chart B-5**, EMS incidents comprised a large share of the total incident reports for the Fire Department. Compared to the peer average, EMS incidents comprised a much smaller portion of the incident responses for the peer departments.

*Police Department*

The Police Department participates in the Ohio Incident-Based Reporting System (OIBRS), the State’s version of the FBI’s National Incident Based Reporting System. OIBRS is a voluntary crime reporting program in which Ohio law enforcement agencies can submit crime statistics directly to the State and federal government in an automated format. OIBRS is maintained by the Ohio Department of Public Safety Office of Criminal Justice Services (OCJS). Each participating agency is responsible for ensuring that data is complete and accurate for each incident that is reported.

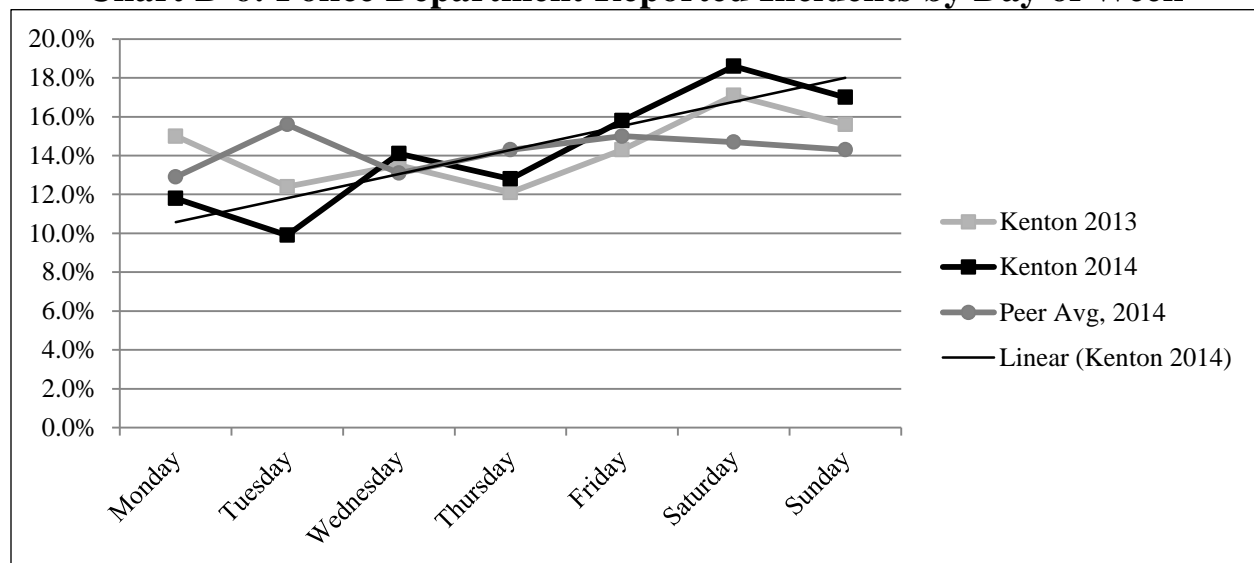
An incident is defined as one or more offenses committed by the same offender, or group of offenders acting in concert, at the same time and place. Incidents may involve multiple offenses, offenders, and victims. Incident reports are comprised of several groups of information that are referred to as segments. The *OIBRS Data Collection and Submission Specifications Manual* (OCJS, 2013) states, “Each Incident Report has one master segment, called the ‘Administrative

Segment.’ Connected to this segment are one or more Offense, Property (if applicable), Victim, Suspect and Arrestee (if applicable) segments.”

OPT requested datasets for each peer city from OCJS; however, only Hillsboro and Upper Sandusky reported data for the full year in 2014. Bryan, Eaton, and Orrville did not submit data to OIBRS for the full year in 2014. As a result, the peer comparisons of OIBRS data only include the two peers that have data available for the full year.

**Chart B-6** shows the percent of total incidents reported by the day of the week for the Police Department compared to the prior year and to peers.

**Chart B-6: Police Department Reported Incidents by Day of Week**



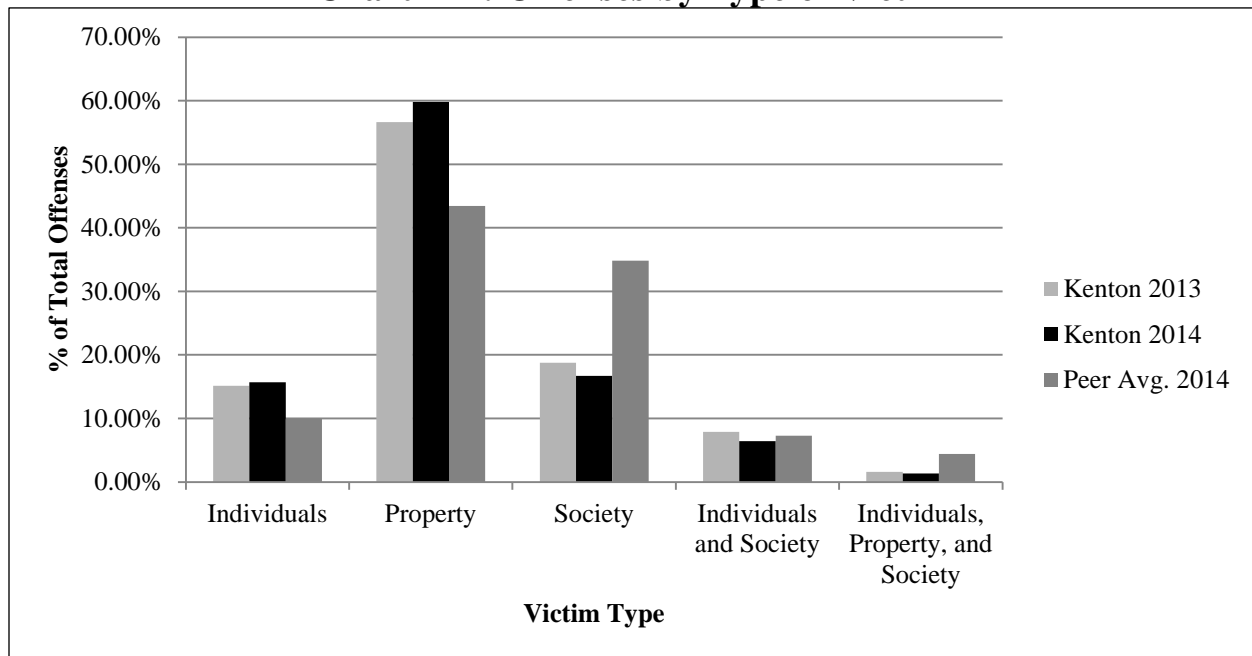
Source: City of Kenton and OCJS

Note: Peer group includes Hillsboro and Upper Sandusky.

As shown in **Chart B-6**, incident reports tend to increase over the weekend; however, the percent of incidents that are reported by the Police Department during the weekend tends to be higher than is reported by the peers.

**Chart B-7** shows a breakdown of the crime victim types in 2014 compared to 2013 and to the peer average.

**Chart B-7: Offenses by Type of Victim**



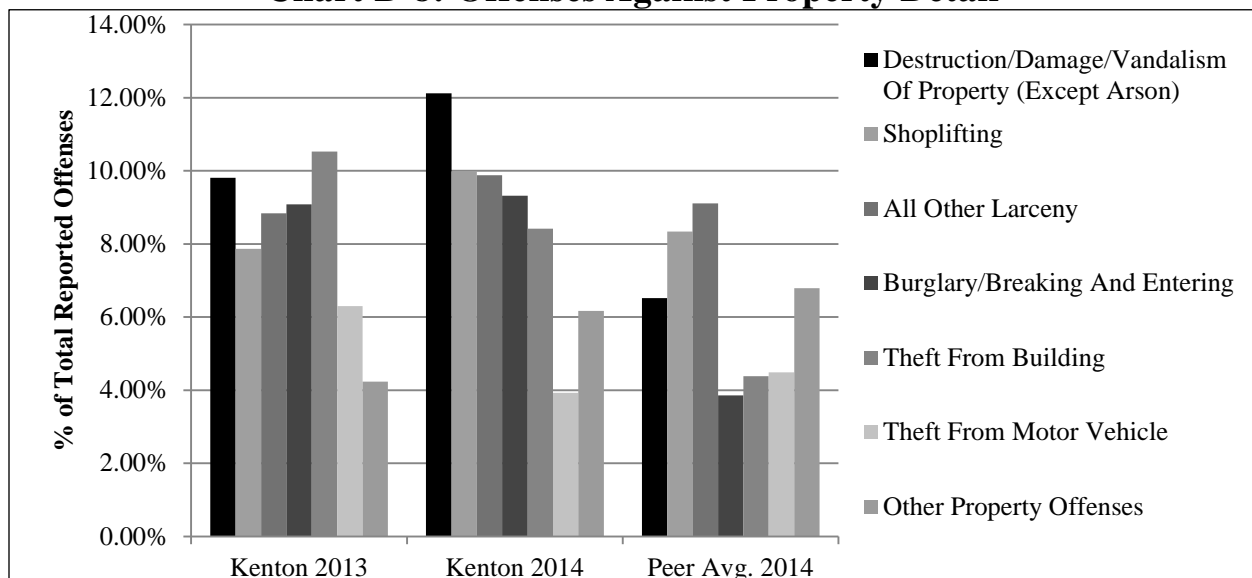
Source: City of Kenton and OCJS

Note: Peer group includes Hillsboro and Upper Sandusky.

As shown in **Chart B-7**, crimes against property comprise the majority of offenses for the Police Department in 2013 and 2014.

**Chart B-8** shows a detailed breakdown of offenses against property in 2014 compared to 2013 and to the peer average.

**Chart B-8: Offenses Against Property Detail**



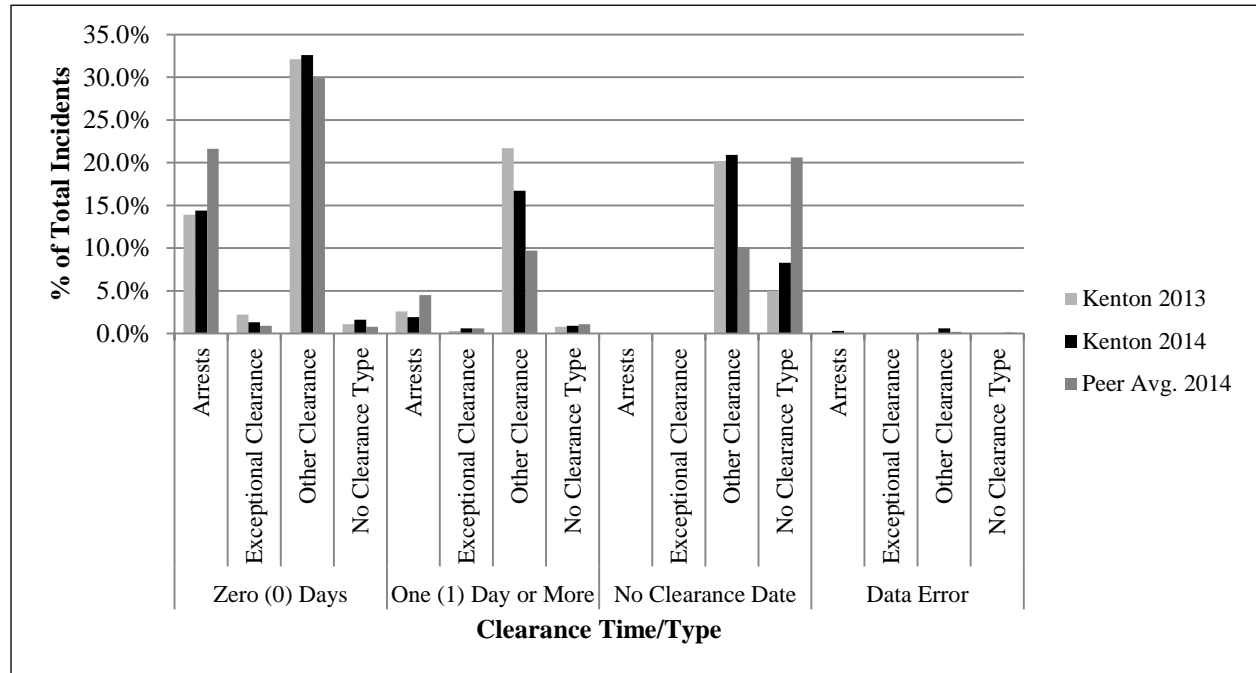
Source: City of Kenton and OCJS

Note: Peer group includes Hillsboro and Upper Sandusky.

As shown in **Chart B-8**, destruction/damage/vandalism of property comprised the single largest share of reported property offense, nearly double the rate of the peer average and burglary/breaking and entering offenses were reported at nearly triple the rate. Various forms of theft make up 34.5 percent of total offenses reported, a rate 8.2 percent higher than the peer average.

**Chart B-9** shows a breakdown of how cases are cleared and how long the after the incident occurred that cases are cleared.

**Chart B-9: OIBRS Case Clearances**



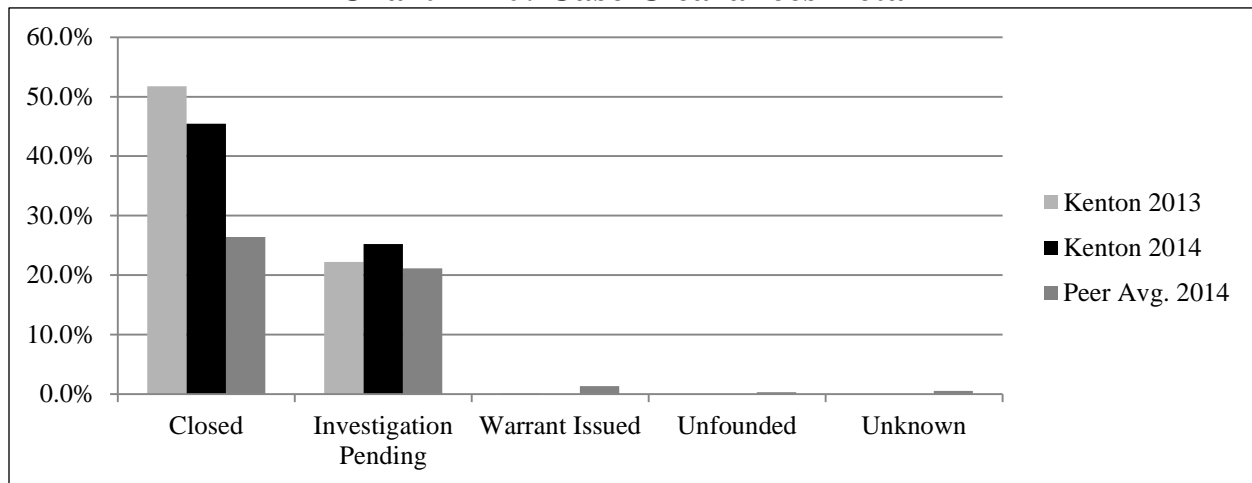
Source: City of Kenton and OCJS

Note: Peer group includes Hillsboro and Upper Sandusky.

As shown in **Chart B-9**, the Police Department cleared significantly fewer incidents by arrest than the peer average. The City clears the majority of cases on the same day the associated incident occurs, most often classified as an “Other Clearance”. **Chart B-10** shows a detailed breakdown of incidents that are cleared as “Other Clearance”.



**Chart B-10: Case Clearances Detail**



Source: City of Kenton and OCJS

Note: Peer group includes Hillsboro and Upper Sandusky.

As shown in **Chart B-10**, the Police Department cleared significantly more incidents as “Closed” than the peer average. According to *OIBRS Data Collection and Submission Specifications* (OCJS, 2013), an incident should be classified as closed when “...a case deemed inactive for reasons of unsolvability (sic), elapsed time since occurrence, etc.” The majority of “Closed” incidents are cleared the same day the incident occurs; signifying that the City deems a significant number of reported incidents as being immediately inactive cases.

## Public Works Department

**Table B-2** shows a summary of the PCR of the roadways within the City that are owned by the State and by Hardin County.

**Table B-2: Pavement Condition Ratings**

Road <sup>1</sup>	Ownership	Lowest Rating	Average Rating	Highest Rating
<b>Minor Arterial</b>				
U.S. Route 68	State of Ohio	Good	Good	Good
State Route 31	State of Ohio	Good	Very Good	Very Good
State Route 53	State of Ohio	Good	Good	Good
State Route 309	State of Ohio	Fair	Good	Very Good
<b>Major Collector</b>				
State Route 53	State of Ohio	Good	Good	Good
State Route 67	State of Ohio	Good	Good	Very Good
State Route 292	State of Ohio	Very Good	Very Good	Very Good
County Road 130	Hardin County	Good	Good	Good
County Road 140	Hardin County	Fair	Fair	Fair
County Road 600	Hardin County	Fair	Good	Very Good
County Road 601	Hardin County	Fair to Poor	Fair	Fair
County Road 602	Hardin County	Fair	Good	Good
County Road 603	Hardin County	Fair	Fair	Fair
County Road 604	Hardin County	Fair	Fair	Fair
County Road 605	Hardin County	Very Good	Very Good	Very Good
County Road 607	Hardin County	Fair	Fair	Fair
County Road 608	Hardin County	Fair	Fair	Fair

Source: ODOT Transportation Inventory Management System

<sup>1</sup> Roads for which the City has maintenance authority.

As shown in **Table B-2**, the City roadways are generally in fair to good condition, however, the status of the local roadways is unknown as the City does not have a method for tracking the condition of those roadways.

# Appendix C: Exhibits

**Exhibit C-1: 2014 Time Spent on Non-Firefighting Duties**

Service/Duty	Hours	% of Total
Office Time	1,064.0	16.8%
Cleaning Quarters	1,017.0	16.1%
Miscellaneous	841.5	13.3%
Cleaning Apparatus	822.5	13.0%
Apparatus Checkout	754.5	11.9%
Training	715.5	11.3%
Building Maintenance	184.0	2.9%
Public Education	136.0	2.1%
Equipment Maintenance	133.0	2.1%
Inspections	129.0	2.0%
Hose Maintenance	117.0	1.8%
Meeting Time	101.5	1.6%
Hydrant Maintenance	95.0	1.5%
Yard Maintenance	87.0	1.4%
Familiarization Tours	82.0	1.3%
Investigations	27.0	0.4%
Public Tours	16.0	0.3%
Air Pack Maintenance	13.0	0.2%
<b>Total</b>	<b>6,335.5</b>	<b>100.0%</b>

Source: City of Kenton

**Exhibit C-2: Kenton Nine-Day Rolling Schedule**

Day of Work Period	Shift	Capt.	Fire fighter	Fire fighter	Fire fighter	Capt.	Fire fighter	Fire fighter	Fire fighter	Asst. Chief	Fire fighter	Fire fighter
1	A	24 hrs.	24 hrs.	24 hrs.	24 hrs.							
2	B					24 hrs.	24 hrs.	24 hrs.	24 hrs.			
3	A	24 hrs.	24 hrs.	24 hrs.	24 hrs.							
4	C									24 hrs.	24 hrs.	24 hrs.
5	A	24 hrs.	24 hrs.	24 hrs.	24 hrs.							
6	C									24 hrs.	24 hrs.	24 hrs.
7	B					24 hrs.	24 hrs.	24 hrs.	24 hrs.			
8	C									24 hrs.	24 hrs.	24 hrs.
9	B					24 hrs.	24 hrs.	24 hrs.	24 hrs.			

Source: City of Kenton


**Exhibit C-3: Kenton Police Schedule**

Day	07:00 to 14:59 Shift	15:00 to 22:59 Shift	23:00 to 06:59 Shift
Monday	3	3	3
Tuesday	2	3	3
Wednesday	3	4	3
Thursday	4	4	3
Friday	4	4	3
Saturday	2	4	3
Sunday	2	3	2

Source: City of Kenton

Note: December 2014 regular shifts; excluding leave time.

**Exhibit C-4: Kenton Police Department Daily Log**

 <p style="text-align: center;"><b>KENTON Police Department DAILY LOG SHEET</b></p>	
Wednesday July 2, 2014	
0:55	Rpt of smoke coming from grass on 300 block of East Franklin St.....Kemmere
2:24	Sgt. Carroll out with open door at Hillcrest Lanes....employee inside.....
3:22	Sgt. Carroll out with open door at Espy School.....building secure / keyholder called....
3:54	Sgt. Carroll out with broken glass at the Party Shop....building secure / keyholder called.....
6:28	Rpt of alarm at (Address Redacted)....building secure / key holder on scene....Carroll
7:29	Rqt for well being check Eagle Point D5.....Foulk
9:00	On station rpt of found property....Lutes 14-606-07
11:00	Rpt of disabled semi Franklin/Detroit.....Lutes
NOTE	Ptl Foulk issued 8 parking citations on the square
12:24	Rpt of suspicious vehicle parked on Harris St.....Lutes
12:27	Rpt of dogs left in vehicle parked at Wal Mart.....Vermillion
13:22	Rpt of female down Forest Rd.....Lutes/Foulk
14:23	Rpt of a theft (Address Redacted) .....Foulk 14-607-07
14:47	Rpt of smoke behind Porterhouse South.....HCD advised
15:57	Fight at Pioneer Park.....Coffman / Newfer
19:12	911 reports a theft at (Address Redacted)....Coffman
Arrested	(Name Redacted), Kenton, Intoxication, Bench Warrant Logan Cournty Sheriff's Office....Coffman 14-608-07
summons	(Name Redacted) Kenton, OH, ORC 2917.11A2 Disorderly Conduct..Coffman
summons	(Name Redacted) Kenton, ORC 2917.11B2 Intoxication...Coffman
19:59	On station rpt of theft...McNamara 14-609-07
20:37	Report of criminal damage at Davis Motor Sales...Newfer 14-610-07
22:09	Rpt of kids on bikes in traffic Maple and Franklin....Musser
22:22	poss. Injury crash Steiner and Lynn.....Musser / Newfer / BKP.....14-611-07.3320-113-14
Arrested	(Name Redacted) Kenton, OH 43326..Bench Warrant....14-612-07
23:15	Noise Complaint at Scioto Village Parking lot...Carey
Citation	(Name Redacted) Kenton....TKT 012552..ORC 4511.19A1H OVI... Ord 434.025 Reasonable Control..T/A. HCMC.. 07/08/2014.....Newfer

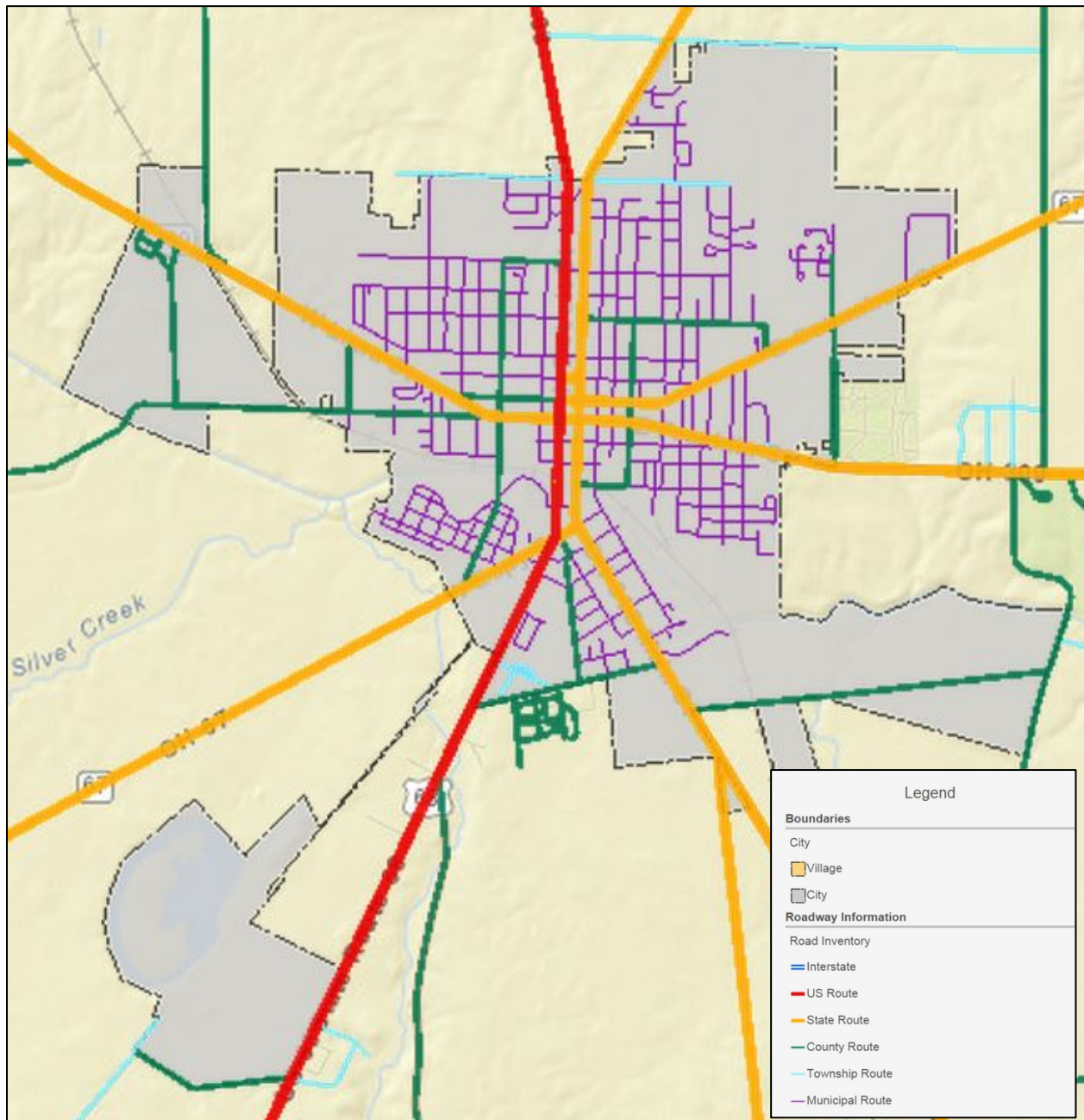
Source: City of Kenton

### Exhibit C-5: OIBRS Case Clearance Definitions

<b>Exceptional Clearances</b>
<ul style="list-style-type: none"> <li>• Death of Offender – Applicable when the suspect has committed suicide, is the victim of a murder, has made a “deathbed confession,” is killed by the police or a citizen, or has died due to another cause.</li> </ul>
<ul style="list-style-type: none"> <li>• Prosecution Declined – By the prosecutor for other than lack of probable cause. For example, the case is cleared by the confession of an offender already in the custody of the arresting agency or currently serving a sentence in jail or prison. Another example is when the offender is being prosecuted in another jurisdiction by local, state, or federal authorities for different offenses in question and the other jurisdiction will not release him/her.</li> </ul>
<ul style="list-style-type: none"> <li>• In Custody of Other Jurisdiction – Used when the authorities of another state or country refuse to remand the suspect to the custody of the jurisdiction that wishes to prosecute him/her for the offense in question, or in circumstances where an agency arrests an offender who is also suspected of committing offenses in other jurisdictions.</li> </ul>
<ul style="list-style-type: none"> <li>• Victim Refuses to Cooperate – Applicable when the victim of an offense fails to cooperate in the prosecution of the suspect.</li> </ul>
<ul style="list-style-type: none"> <li>• Juvenile/No Custody – Used when a juvenile suspect is handled without taking him/her into custody, but rather by oral or written notice given to the parents or legal guardian in a case involving a minor offense.</li> </ul>
<b>Arrests</b>
<ul style="list-style-type: none"> <li>• Cleared by Arrest – Adult – An offense is “cleared by arrest” when at least one person is arrested and charged with the commission of an offense (whether following arrest, court summons, or police notice). In incidents involving multiple arrests, this code is used if at least one of those arrested is 18 years of age or older.</li> </ul>
<ul style="list-style-type: none"> <li>• Cleared by Arrest – Juvenile – Same as above. Additionally, although no physical arrest is made, a clearance by arrest can be claimed when the offender is under 18 years of age and is cited to appear Ohio Department of Public Safety Office of Criminal Justice Services 17 in juvenile court or before other juvenile authorities. In incidents which involve multiple arrests, this code is used when all those arrested are under 18 years of age.</li> </ul>
<b>Other Clearances</b>
<ul style="list-style-type: none"> <li>• Warrant Issued – Applies when an arrest warrant is issued for a particular suspect, but has not yet been served, and the final disposition of the case depends on the suspect being arrested.</li> </ul>
<ul style="list-style-type: none"> <li>• Investigation Pending – Appropriate when the final disposition of the case depends on the completion of some aspect of an investigation that is currently being pursued.</li> </ul>
<ul style="list-style-type: none"> <li>• Closed – Applicable when a case is deemed inactive for reasons of unsolvability, elapsed time since occurrence, etc.</li> </ul>
<ul style="list-style-type: none"> <li>• Unfounded – Applicable when through investigation an incident is found to be false or baseless.</li> </ul>
<ul style="list-style-type: none"> <li>• Unknown – Applies when information regarding the disposition of the case is not available.</li> </ul>

Source: OCJS

### Exhibit C-6: Kenton Roadways



Source: ODOT Transportation Inventory

## **Client Response**

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The letter that follows is the City's official response to the performance audit. Throughout the audit process, staff met with City officials to ensure substantial agreement on the factual information presented in the report. When the City disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



September 18, 2015

Honorable David Yost  
Auditor of State  
88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: City of Kenton Performance Audit

Dear Auditor Yost:

On behalf of the Kenton City Council and myself, I would like to thank your Audit Performance Team for the way in which the audit was conducted. They were very professional and worked well with our department heads and staff.

This Performance Audit basically confirmed that the City of Kenton is fiscally responsible to our constituents and operates in an efficient manner with the revenue that is generated.

While the audit did not provide ways to significantly reduce costs, it did give us several tools to better track things with that could ultimately help our departments run more smoothly and potentially lower operating costs.

The City of Kenton appreciates the efforts put forth in assessing our management and operations in the Police, Fire, and Public Works Departments.

Sincerely,

Randy Manns  
Mayor  
City of Kenton

RH:bh





# Dave Yost • Auditor of State

**CITY OF KENTON**

**HARDIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 20, 2015**