



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

To: Dave Ruller, City Manager
From: Rhonda C. Hall, CPA, Director of Budget and Finance
Date: August 11, 2026
Re: Then and Now Purchase Order Approval Request

In accordance with Section 5705.41 (D) of the Ohio Revised Code the City must receive approval from Council for all Then and Now purchase orders of more than \$3,000 on a monthly basis. Attached is a list of Then and Now P.O.'s in excess of \$3,000 that are dated July 7, 2026, through August 10, 2026.

Thank you.

Purchase Order Report

G/L Date Range 07/07/26 - 08/10/26
Sort by Department - Purchase Order Number
Detail Listing

Purchase Order	2026-00001559	G/L Date	07/13/2026	Amount	9,470.00
Description	CM Sidewalk Leveling	Deliver by Date		Voided	.00
Department	05.560 Public Services Department,Central Maintenance Division	Printed Date	07/14/2026	Discounted	.00
Vendor	5568 - RC Concrete Leveling, Inc	Completed Date	07/14/2026	Expensed	9,470.00
Type	Then/Now	Expiration Date		Remaining	.00
Status	Complete			Encumbered	.00

Item 1	Description	Misc Contractual	Status	Complete	Amount
	Quantity	1.0000	Vendor Part Number		Voided
	U/M	Each	Contract Number		Discounted
	Price per Unit	9,470.00	Discount	0%	Expensed
					Remaining
					Encumbered

G/L Account
102-05-560-601.7390 (SCMR-Service Department-Central Maintenance-Transportation - Central Maint..Misc Contractual)

Project
Amount
9,470.00

Purchase Order	2026-00001667	G/L Date	08/04/2026	Amount	3,864.23
Description	CM Asphalt	Deliver by Date		Voided	.00
Department	05.560 Public Services Department,Central Maintenance Division	Printed Date	08/06/2026	Discounted	.00
Vendor	3322 - Allied Corporation	Completed Date		Expensed	3,864.23
Type	Then/Now	Expiration Date		Remaining	.00
Status	Open			Encumbered	.00

Item 1	Description	Operating Materials	Status	Open	Amount
	Quantity	1.0000	Vendor Part Number		Voided
	U/M	Each	Contract Number		Discounted
	Price per Unit	3,864.23	Discount	0%	Expensed
					Remaining
					Encumbered

Purchase Order Report

G/L Date Range 07/07/26 - 08/10/26
Sort by Department - Purchase Order Number
Detail Listing

G/L Account

102-05-560-601.7420 (SQMR-Service Department-Central Maintenance-Transportation - Central Maint..Operating Materials)

Project

Amount

3,864.23

Purchase Order

2026-00001669

Description

CM303 Repairs

Department

05.560 Public Services Department,Central Maintenance Division

Vendor

1370 - Murphy Tractor & Equipment Co., Inc.

Type

Then/Now

Status

Open

G/L Date

08/04/2026

Deliver by Date

Printed Date

08/06/2026

Completed Date

Expiration Date

Amount

14,390.72

Voided

.00

Discounted

.00

Expensed

14,390.72

Remaining

.00

Encumbered

.00

Item 1

Description

Maint of Equip & Facilities

Quantity

1.0000

U/M

Each

Price per Unit

7,195.36

Status

Open

Vendor Part Number

Contract Number

Discount

0%

Amount

7,195.36

Voided

.00

Discounted

.00

Expensed

7,195.36

Remaining

.00

Encumbered

.00

G/L Account

205-05-550-605.7350 (Solid Waste (Recycling)-Service Department-Basic Utility Services-Central Maintenance Distribution.Maint of Equip & Facilities)

Project

Amount

7,195.36

Item 2

Description

Maint of Equip & Facilities

Quantity

1.0000

U/M

Each

Price per Unit

7,195.36

Status

Open

Vendor Part Number

Contract Number

Discount

0%

Amount

7,195.36

Voided

.00

Discounted

.00

Expensed

7,195.36

Remaining

.00

Encumbered

.00

G/L Account

208-05-550-605.7350 (Storm Water-Service Department-Basic Utility Services-Central Maintenance Distribution.Maint of Equip & Facilities)

Project

Amount

7,195.36

TO: Dave Ruller

FROM: Angela Manley, Parks and Recreation Director

DATE: July 15, 2026

RE: Kent Parks and Recreation Donation

The Kent Parks & Recreation Department has received the following donation as part of State Farm Red Nets, a nationwide effort to provide new basketball nets to local parks and community centers to be used at various city basketball courts:

State Farm c/o Agent Joe Hartman – 10 basketball nets (valued at approx. \$200.00)

Please request the necessary authorization from City Council to accept this donation. Your attention to this matter is greatly appreciated!

CC:
Budget & Finance
Clerk of Council
Kent Parks & Recreation Board



City of Kent Fire Department

320 S. Depeyster Street • Kent, Ohio 44240
P: (330) 676-7393 F: (330) 676-7374



Date: July 15, 2026

To: Dave Ruller, City Mgr.

Rhonda Hall, Director Budget & Finance

From: James Samels, Fire Chief

Re: Donation to the fire department

Dave,

You may know that our retired Fire Chief Barry Blankenship passed away recently. In his honor, the family requested that donations go to the Kent Lions Club and/or Kent Fire Department. We have received a check in his memory from Jim and Phyllis Butner for \$100.

I would like to accept the check and will utilize the funds to buy materials to build something that can hang on our wall at station one, honoring him and his service to Kent.

With council's approval I would like to have the donations directed to our main operating line **128.01.510.108.7420.**

Feel free to reach out with any questions or concerns.

City of Kent Income Tax Division

May 31, 2026

Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Cash Basis Receipts

Total receipts for the month of May, 2026	\$ 1,993,543
Total receipts for the month of May, 2025	\$ 2,175,824
Total receipts for the month of May, 2024	\$ 2,374,830

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through May 31, 2026	\$ 7,511,964	39.96%
Total receipts January 1 through May 31, 2025	\$ 8,188,993	47.24%
Total receipts January 1 through May 31, 2024	\$ 8,040,432	54.16%

Year-to-date Receipts Through May 31, 2026 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2025	\$ 18,800,000	\$ 18,800,000	\$ 7,511,964	39.96%	60.04%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2016	14,192,888	-2.65%	- Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	
2022	16,645,865	11.49%	
2023	17,533,848	5.33%	
2024	18,304,594	4.40%	
2025	18,369,400	0.35%	

Submitted by , Director of Budget and Finance

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2026

Monthly Cash Basis Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	1,599,888	1,468,227	1,447,159	(21,068)	-1.43%
March	1,248,335	1,283,832	1,307,400	23,568	1.84%
April	1,456,278	1,618,125	1,337,572	(280,553)	-17.34%
May	2,374,830	2,175,824	1,993,543	(182,281)	-8.38%
June	1,453,801	1,628,066	-		
July	1,472,405	1,523,424	-		
August	1,520,823	1,279,747	-		
September	1,289,344	1,328,516	-		
October	1,718,384	1,628,183	-		
November	1,429,899	1,400,545	-		
December	1,379,506	1,391,926	-		
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>	<u>\$ 7,511,964</u>	<u>\$ (677,028)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	2,960,988	3,111,211	2,873,450	(237,762)	-7.64%
March	4,209,324	4,395,043	4,180,850	(214,194)	-4.87%
April	5,665,602	6,013,169	5,518,422	(494,747)	-8.23%
May	8,040,432	8,188,993	7,511,964	(677,028)	-8.27%
June	9,494,232	9,817,058			
July	10,966,638	11,340,482			
August	12,487,461	12,620,229			
September	13,776,804	13,948,745			
October	15,495,188	15,576,929			
November	16,925,087	16,977,474			
December	18,304,594	18,369,400			
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	395,210	400,555	394,583	(5,972)	-1.49%
March	436,511	428,183	417,854	(10,329)	-2.41%
April	438,141	426,400	422,549	(3,850)	-0.90%
May	432,214	422,239	415,634	(6,605)	-1.56%
June	463,100	438,331			
July	426,920	403,283			
August	397,759	377,419			
September	456,054	398,668			
October	438,187	417,392			
November	445,734	458,737			
December	480,509	455,340			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>	<u>\$ 2,082,810</u>	<u>\$ (30,447)</u>	
	28.89%	27.56%	27.73%		

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	873,625	836,435	826,773	(9,663)	-1.16%
March	1,310,136	1,264,618	1,244,626	(19,992)	-1.58%
April	1,748,277	1,691,017	1,667,176	(23,842)	-1.41%
May	2,180,491	2,113,257	2,082,810	(30,447)	-1.44%
June	2,643,591	2,551,588			
July	3,070,510	2,954,871			
August	3,468,269	3,332,289			
September	3,924,323	3,730,957			
October	4,362,510	4,148,349			
November	4,808,245	4,607,086			
December	5,288,754	5,062,426			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%
2022	4,861,839	1.01%
2023	5,014,467	3.14%
2024	5,288,754	5.47%
2025	5,062,426	-4.28%

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended May 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	199,986	183,528	180,895	(2,634)	-1.43%
March	156,042	160,479	163,425	2,946	1.84%
April	182,035	202,266	167,196	(35,069)	-17.34%
May	296,854	271,978	249,193	(22,785)	-8.38%
June	181,725	203,508	-		
July	184,051	190,428	-		
August	190,103	159,968	-		
September	161,168	166,065	-		
October	214,798	203,523	-		
November	178,737	175,068	-		
December	172,438	173,991	-		
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>	<u>\$ 938,996</u>	<u>\$ (84,629)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	370,124	388,901	359,181	(29,720)	-7.64%
March	526,165	549,380	522,606	(26,774)	-4.87%
April	708,200	751,646	689,803	(61,843)	-8.23%
May	1,005,054	1,023,624	938,996	(84,629)	-8.27%
June	1,186,779	1,227,132			
July	1,370,830	1,417,560			
August	1,560,933	1,577,529			
September	1,722,101	1,743,593			
October	1,936,899	1,947,116			
November	2,115,636	2,122,184			
December	2,288,074	2,296,175			
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>			

2026 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended May 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	1,799,874	1,651,756	1,628,054	(23,702)	-1.43%
March	1,404,377	1,444,311	1,470,825	26,514	1.84%
April	1,638,313	1,820,391	1,504,768	(315,623)	-17.34%
May	2,671,684	2,447,802	2,242,736	(205,066)	-8.38%
June	1,635,526	1,831,574	-		
July	1,656,456	1,713,852	-		
August	1,710,926	1,439,715	-		
September	1,450,512	1,494,581	-		
October	1,933,182	1,831,706	-		
November	1,608,636	1,575,613	-		
December	1,551,945	1,565,917	-		
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>	<u>\$ 8,450,960</u>	<u>\$ (761,657)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	3,331,112	3,500,113	3,232,631	(267,482)	-7.64%
March	4,735,489	4,944,424	4,703,456	(240,968)	-4.87%
April	6,373,802	6,764,815	6,208,224	(556,591)	-8.23%
May	9,045,486	9,212,617	8,450,960	(761,657)	-8.27%
June	10,681,011	11,044,191			
July	12,337,468	12,758,043			
August	14,048,393	14,197,758			
September	15,498,905	15,692,339			
October	17,432,087	17,524,045			
November	19,040,723	19,099,658			
December	20,592,668	20,665,575			
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>			

City of Kent Income Tax Division

June 30, 2026

Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Cash Basis Receipts

Total receipts for the month of June, 2026	\$ 1,603,858
Total receipts for the month of June, 2025	\$ 1,628,066
Total receipts for the month of June, 2024	\$ 1,453,801

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through June 30, 2026	\$ 9,115,823	48.49%
Total receipts January 1 through June 30, 2025	\$ 9,817,058	56.64%
Total receipts January 1 through June 30, 2024	\$ 9,494,232	63.96%

Year-to-date Receipts Through June 30, 2026 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2026	\$ 18,800,000	\$ 18,800,000	\$ 9,115,823	48.49%	51.51%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2016	14,192,888	-2.65%	- Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	
2022	16,645,865	11.49%	
2023	17,533,848	5.33%	
2024	18,304,594	4.40%	
2025	18,369,400	0.35%	

Submitted by , Director of Budget and Finance

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended June 30, 2026

Monthly Cash Basis Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	1,599,888	1,468,227	1,447,159	(21,068)	-1.43%
March	1,248,335	1,283,832	1,307,400	23,568	1.84%
April	1,456,278	1,618,125	1,337,572	(280,553)	-17.34%
May	2,374,830	2,175,824	1,993,543	(182,281)	-8.38%
June	1,453,801	1,628,066	1,603,858	(24,208)	-1.49%
July	1,472,405	1,523,424	-		
August	1,520,823	1,279,747	-		
September	1,289,344	1,328,516	-		
October	1,718,384	1,628,183	-		
November	1,429,899	1,400,545	-		
December	1,379,506	1,391,926	-		
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>	<u>\$ 9,115,823</u>	<u>\$ (701,236)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	2,960,988	3,111,211	2,873,450	(237,762)	-7.64%
March	4,209,324	4,395,043	4,180,850	(214,194)	-4.87%
April	5,665,602	6,013,169	5,518,422	(494,747)	-8.23%
May	8,040,432	8,188,993	7,511,964	(677,028)	-8.27%
June	9,494,232	9,817,058	9,115,823	(701,236)	-7.14%
July	10,966,638	11,340,482			
August	12,487,461	12,620,229			
September	13,776,804	13,948,745			
October	15,495,188	15,576,929			
November	16,925,087	16,977,474			
December	18,304,594	18,369,400			
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended June 30, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	395,210	400,555	394,583	(5,972)	-1.49%
March	436,511	428,183	417,854	(10,329)	-2.41%
April	438,141	426,400	422,549	(3,850)	-0.90%
May	432,214	422,239	415,634	(6,605)	-1.56%
June	463,100	438,331	445,255	6,924	1.58%
July	426,920	403,283			
August	397,759	377,419			
September	456,054	398,668			
October	438,187	417,392			
November	445,734	458,737			
December	480,509	455,340			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>	<u>\$ 2,528,065</u>	<u>\$ (23,523)</u>	
	28.89%	27.56%	27.73%		

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	873,625	836,435	826,773	(9,663)	-1.16%
March	1,310,136	1,264,618	1,244,626	(19,992)	-1.58%
April	1,748,277	1,691,017	1,667,176	(23,842)	-1.41%
May	2,180,491	2,113,257	2,082,810	(30,447)	-1.44%
June	2,643,591	2,551,588	2,528,065	(23,523)	-0.92%
July	3,070,510	2,954,871			
August	3,468,269	3,332,289			
September	3,924,323	3,730,957			
October	4,362,510	4,148,349			
November	4,808,245	4,607,086			
December	5,288,754	5,062,426			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%
2022	4,861,839	1.01%
2023	5,014,467	3.14%
2024	5,288,754	5.47%
2025	5,062,426	-4.28%

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended June 30, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	199,986	183,528	180,895	(2,634)	-1.43%
March	156,042	160,479	163,425	2,946	1.84%
April	182,035	202,266	167,196	(35,069)	-17.34%
May	296,854	271,978	249,193	(22,785)	-8.38%
June	181,725	203,508	200,482	(3,026)	-1.49%
July	184,051	190,428	-		
August	190,103	159,968	-		
September	161,168	166,065	-		
October	214,798	203,523	-		
November	178,737	175,068	-		
December	172,438	173,991	-		
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>	<u>\$ 1,139,478</u>	<u>\$ (87,654)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	370,124	388,901	359,181	(29,720)	-7.64%
March	526,165	549,380	522,606	(26,774)	-4.87%
April	708,200	751,646	689,803	(61,843)	-8.23%
May	1,005,054	1,023,624	938,996	(84,629)	-8.27%
June	1,186,779	1,227,132	1,139,478	(87,654)	-7.14%
July	1,370,830	1,417,560			
August	1,560,933	1,577,529			
September	1,722,101	1,743,593			
October	1,936,899	1,947,116			
November	2,115,636	2,122,184			
December	2,288,074	2,296,175			
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>			

2026 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended June 30, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	1,799,874	1,651,756	1,628,054	(23,702)	-1.43%
March	1,404,377	1,444,311	1,470,825	26,514	1.84%
April	1,638,313	1,820,391	1,504,768	(315,623)	-17.34%
May	2,671,684	2,447,802	2,242,736	(205,066)	-8.38%
June	1,635,526	1,831,574	1,804,340	(27,234)	-1.49%
July	1,656,456	1,713,852	-		
August	1,710,926	1,439,715	-		
September	1,450,512	1,494,581	-		
October	1,933,182	1,831,706	-		
November	1,608,636	1,575,613	-		
December	1,551,945	1,565,917	-		
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>	<u>\$ 10,255,300</u>	<u>\$ (788,890)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	3,331,112	3,500,113	3,232,631	(267,482)	-7.64%
March	4,735,489	4,944,424	4,703,456	(240,968)	-4.87%
April	6,373,802	6,764,815	6,208,224	(556,591)	-8.23%
May	9,045,486	9,212,617	8,450,960	(761,657)	-8.27%
June	10,681,011	11,044,191	10,255,300	(788,890)	-7.14%
July	12,337,468	12,758,043			
August	14,048,393	14,197,758			
September	15,498,905	15,692,339			
October	17,432,087	17,524,045			
November	19,040,723	19,099,658			
December	20,592,668	20,665,575			
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>			

**City of Kent
Income Tax Division**

July 31, 2026

Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Cash Basis Receipts

Total receipts for the month of July, 2026	\$ 1,537,932
Total receipts for the month of July, 2025	\$ 1,523,424
Total receipts for the month of July, 2024	\$ 1,472,405

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through July 31, 2026	\$ 10,653,755	56.67%
Total receipts January 1 through July 31, 2025	\$ 11,340,482	65.43%
Total receipts January 1 through July 31, 2024	\$ 10,966,638	73.88%

Year-to-date Receipts Through July 31, 2026

- Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2026	\$ 18,800,000	\$ 18,800,000	\$ 10,653,755	56.67%	43.33%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2016	14,192,888	-2.65%	* - Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,592,066	-1.77%	
2021	14,929,900	2.32%	
2022	16,645,865	11.49%	
2023	17,533,848	5.33%	
2024	18,304,594	4.40%	
2025	18,369,400	0.35%	

Submitted by



, Director of Budget and Finance

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended July 31, 2026

Monthly Cash Basis Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	1,599,888	1,468,227	1,447,159	(21,068)	-1.43%
March	1,248,335	1,283,832	1,307,400	23,568	1.84%
April	1,456,278	1,618,125	1,337,572	(280,553)	-17.34%
May	2,374,830	2,175,824	1,993,543	(182,281)	-8.38%
June	1,453,801	1,628,066	1,603,858	(24,208)	-1.49%
July	1,472,405	1,523,424	1,537,932	14,508	0.95%
August	1,520,823	1,279,747	-		
September	1,289,344	1,328,516	-		
October	1,718,384	1,628,183	-		
November	1,429,899	1,400,545	-		
December	1,379,506	1,391,926	-		
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>	<u>\$ 10,653,755</u>	<u>\$ (686,728)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,361,101	\$ 1,642,984	\$ 1,426,291	\$ (216,693)	-13.19%
February	2,960,988	3,111,211	2,873,450	(237,762)	-7.64%
March	4,209,324	4,395,043	4,180,850	(214,194)	-4.87%
April	5,665,602	6,013,169	5,518,422	(494,747)	-8.23%
May	8,040,432	8,188,993	7,511,964	(677,028)	-8.27%
June	9,494,232	9,817,058	9,115,823	(701,236)	-7.14%
July	10,966,638	11,340,482	10,653,755	(686,728)	-6.06%
August	12,487,461	12,620,229			
September	13,776,804	13,948,745			
October	15,495,188	15,576,929			
November	16,925,087	16,977,474			
December	18,304,594	18,369,400			
Totals	<u>\$ 18,304,594</u>	<u>\$ 18,369,400</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended July 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	395,210	400,555	394,583	(5,972)	-1.49%
March	436,511	428,183	417,854	(10,329)	-2.41%
April	438,141	426,400	422,549	(3,850)	-0.90%
May	432,214	422,239	415,634	(6,605)	-1.56%
June	463,100	438,331	445,255	6,924	1.58%
July	426,920	403,283	389,152	(14,131)	-3.50%
August	397,759	377,419			
September	456,054	398,668			
October	438,187	417,392			
November	445,734	458,737			
December	480,509	455,340			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>	<u>\$ 2,917,217</u>	<u>\$ (37,654)</u>	
	28.89%	27.56%	27.38%		

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 478,415	\$ 435,880	\$ 432,190	\$ (3,690)	-0.85%
February	873,625	836,435	826,773	(9,663)	-1.16%
March	1,310,136	1,264,618	1,244,626	(19,992)	-1.58%
April	1,748,277	1,691,017	1,667,176	(23,842)	-1.41%
May	2,180,491	2,113,257	2,082,810	(30,447)	-1.44%
June	2,643,591	2,551,588	2,528,065	(23,523)	-0.92%
July	3,070,510	2,954,871	2,917,217	(37,654)	-1.27%
August	3,468,269	3,332,289			
September	3,924,323	3,730,957			
October	4,362,510	4,148,349			
November	4,808,245	4,607,086			
December	5,288,754	5,062,426			
Totals	<u>\$ 5,288,754</u>	<u>\$ 5,062,426</u>			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%
2021	4,813,413	-6.70%
2022	4,861,839	1.01%
2023	5,014,467	3.14%
2024	5,288,754	5.47%
2025	5,062,426	-4.28%

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended July 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	199,986	183,528	180,895	(2,634)	-1.43%
March	156,042	160,479	163,425	2,946	1.84%
April	182,035	202,266	167,196	(35,069)	-17.34%
May	296,854	271,978	249,193	(22,785)	-8.38%
June	181,725	203,508	200,482	(3,026)	-1.49%
July	184,051	190,428	192,242	1,814	0.95%
August	190,103	159,968	-		
September	161,168	166,065	-		
October	214,798	203,523	-		
November	178,737	175,068	-		
December	172,438	173,991	-		
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>	<u>\$ 1,331,719</u>	<u>\$ (85,841)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 170,138	\$ 205,373	\$ 178,286	\$ (27,087)	-13.19%
February	370,124	388,901	359,181	(29,720)	-7.64%
March	526,165	549,380	522,606	(26,774)	-4.87%
April	708,200	751,646	689,803	(61,843)	-8.23%
May	1,005,054	1,023,624	938,996	(84,629)	-8.27%
June	1,186,779	1,227,132	1,139,478	(87,654)	-7.14%
July	1,370,830	1,417,560	1,331,719	(85,841)	-6.06%
August	1,560,933	1,577,529			
September	1,722,101	1,743,593			
October	1,936,899	1,947,116			
November	2,115,636	2,122,184			
December	2,288,074	2,296,175			
Totals	<u>\$ 2,288,074</u>	<u>\$ 2,296,175</u>			

2026 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended July 31, 2026

Monthly Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	1,799,874	1,651,756	1,628,054	(23,702)	-1.43%
March	1,404,377	1,444,311	1,470,825	26,514	1.84%
April	1,638,313	1,820,391	1,504,768	(315,623)	-17.34%
May	2,671,684	2,447,802	2,242,736	(205,066)	-8.38%
June	1,635,526	1,831,574	1,804,340	(27,234)	-1.49%
July	1,656,456	1,713,852	1,730,174	16,322	0.95%
August	1,710,926	1,439,715	-		
September	1,450,512	1,494,581	-		
October	1,933,182	1,831,706	-		
November	1,608,636	1,575,613	-		
December	1,551,945	1,565,917	-		
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>	<u>\$ 11,985,474</u>	<u>\$ (772,569)</u>	

Year-to-Date Receipts				Comparisons	
Month	2024	2025	2026	Amount	Percent Change
January	\$ 1,531,238	\$ 1,848,357	\$ 1,604,577	\$ (243,780)	-13.19%
February	3,331,112	3,500,113	3,232,631	(267,482)	-7.64%
March	4,735,489	4,944,424	4,703,456	(240,968)	-4.87%
April	6,373,802	6,764,815	6,208,224	(556,591)	-8.23%
May	9,045,486	9,212,617	8,450,960	(761,657)	-8.27%
June	10,681,011	11,044,191	10,255,300	(788,890)	-7.14%
July	12,337,468	12,758,043	11,985,474	(772,569)	-6.06%
August	14,048,393	14,197,758			
September	15,498,905	15,692,339			
October	17,432,087	17,524,045			
November	19,040,723	19,099,658			
December	20,592,668	20,665,575			
Totals	<u>\$ 20,592,668</u>	<u>\$ 20,665,575</u>			

Chief J. G. Ghera
8/10/2026

KENT POLICE DEPARTMENT
Jul-26

	JULY 2025	JULY 2026	TOTAL 2025	TOTAL 2026
CALLS FOR SERVICE	1682	1853	9573	11977
KENT FIRE CALLS	521	618	2991	3867
BRIMFIELD FIRE CALLS	175	226	1086	1256
ARRESTS, TOTAL	136	140	738	891
JUVENILE ARRESTS	19	8	95	89
O.V.I. ARRESTS	8	12	65	58
TRAFFIC CITATIONS	111	147	628	1040
PARKING TICKETS	793	864	4765	4766
ACCIDENT REPORTS	30	36	239	328
Property Damage	15	16	123	184
Injury	2	10	36	48
Private Property	13	7	56	59
Hit-Skip	0	2	15	28
OVI Related	0	1	5	5
Pedestrians	0	0	4	4
Fatals	0	0	0	0
U.C.R. STATISTICS				
Homicide	0	0	0	0
Rape	0	0	0	0
Robbery	1	0	7	3
Assault Total	28	13	115	123
Serious	5	1	14	19
Simple	23	12	101	104
Burglary	2	3	10	23
Larceny	21	17	121	123
Auto Theft	0	1	6	6
Arson	0	0	0	1
Human Trafficking:Servitude	0	0	0	0
Human Trafficking:Sex Acts	0	0	0	0
TOTAL	52	34	259	279
CRIME CLEARANCES				
Homicide	0	0	0	0
Rape	1	0	1	0
Robbery	1	1	9	2
Assault Total	28	20	111	155
Serious	5	0	14	18
Simple	23	20	97	137
Burglary	1	1	6	16
Larceny	5	7	26	49
Auto Theft	0	0	2	5
Arson	0	0	0	1
Human Trafficking:Servitude	0	0	0	0
Human Trafficking:Sex Acts	0	0	0	0
TOTAL	36	29	155	228