

ORDINANCE NO. 2026 - 26

AN ORDINANCE AMENDING ORDINANCE NO. 2025-111, THE CURRENT APPROPRIATION ORDINANCE, PASSED DECEMBER 17, 2025; SO AS TO ADJUST APPROPRIATIONS, TRANSFERS AND ADVANCES FROM THE VARIOUS FUNDS OF THE CITY OF KENT TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026; AND DECLARING AN EMERGENCY.

WHEREAS, it is necessary to amend current appropriations, transfers and advances for the expenses and other expenditures for the City of Kent, Ohio, for the fiscal year ending December 31, 2026.

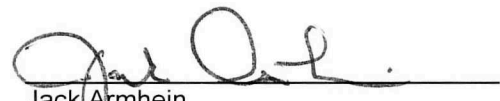
NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Kent, Portage County, Ohio:

SECTION 1. That the current appropriations Ordinance No. 2025-111 passed December 17, 2025, as amended by Ordinance No. 2026-12, passed 2/18/26, be amended as set forth in Exhibit "A", attached hereto and incorporated herein, so as to increase appropriations in Fund 106, Parks & Recreation; Fund 120, Revolving Housing; Fund 128, Fire & EMS; Fund 134, UDAG/EDA FLF; Fund 202, Sewer; Fund 205, Solid Wast; and Fund 301, Capital Improvements; and Declaring an Emergency.

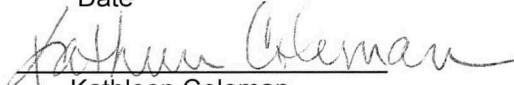
SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formation action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the residents of this City, for which reason and other reason manifest to this Council this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediate after passage.

PASSED: March 18, 2026
Date


Jack Armhein
Mayor and President of Council

EFFECTIVE: March 18, 2026
Date

ATTEST: 
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF ORDINANCE No. 2026-26, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON March 18, 2026.

(SEAL)

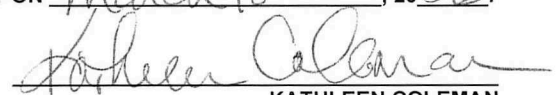

KATHLEEN COLEMAN
CLERK OF COUNCIL

Exhibit A

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
<u>General Fund (001)</u>						
City Council	\$ 241,770	\$ 138,980	\$ -	\$ -	\$ -	\$ 380,750
Mayor	13,755	12,000				25,755
Community Support		122,000				122,000
City Manager	421,255	103,355				524,610
Community Engagement	124,250	44,100				168,350
Information Technology	325,930	685,210				1,011,140
Urban Renewal		35,500	220,000			255,500
Human Resources	146,100	35,985				182,085
Law	402,220	147,145				549,365
Budget & Finance	543,410	201,875				745,285
Community Development	829,550	356,455				1,186,005
Economic Development	151,325	43,275				194,600
Public Parking		90,600				90,600
Main Street Program		75,600				75,600
Service Administration	179,510	387,975				567,485
Shade Tree		168,675	20,000			188,675
Sustainability	115,280	3,400				118,680
Building	464,550	99,900				564,450
Land banking		5,000				5,000
Engineering	338,150	122,800				460,950
Miscellaneous & Sundry		542,100				542,100
Contingency					100,000	100,000
Fund Total	<u>4,297,055</u>	<u>3,421,930</u>	<u>240,000</u>	<u>-</u>	<u>100,000</u>	<u>8,058,985</u>
<u>West Side Fire (101)</u>						
Fire	<u>179,850</u>	<u>38,800</u>				<u>218,650</u>
Fund Total	<u>179,850</u>	<u>38,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,650</u>
<u>Street Construction Maintenance & Repair (102)</u>						
Service	1,604,380	1,379,920				2,984,300
Contingency					25,000	25,000
Fund Total	<u>1,604,380</u>	<u>1,379,920</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>3,009,300</u>
<u>State Highway (103)</u>						
Service		125,000				125,000
Fund Total	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
<u>Recreation (106)</u>						
Parks & Recreation	<u>1,626,145</u>	<u>634,010</u>	<u>120,100</u>			<u>2,380,255</u>
Fund Total	<u>1,626,145</u>	<u>634,010</u>	<u>120,100</u>	<u>-</u>	<u>-</u>	<u>2,380,255</u>
<u>Food Service (107)</u>						
Health	<u>105,145</u>	<u>26,740</u>				<u>131,885</u>
Fund Total	<u>105,145</u>	<u>26,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,885</u>
<u>Health Department (110)</u>						
Administration	590,030	196,680				786,710
Workforce Grant	97,945	3,250				101,195
Other Grants	0	115,055				115,055
Fund Total	<u>687,975</u>	<u>314,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,002,960</u>

2026 ORIGINAL APPROPRIATIONS

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<u>Income Tax (116)</u>						
Budget/Finance/IncTaxAdmin	152,820	687,400				840,220
Managed Reserve				25,540		25,540
Fund Total	152,820	687,400	-	25,540	-	865,760
<u>Revolving Housing (120)</u>						
Health	163,610	23,670				187,280
Fund Total	163,610	23,670	-	-	-	187,280
<u>State & Local Forfeits (121)</u>						
Police						-
Fund Total	-	-	-	-	-	-
<u>Drug Law Enforcement (122)</u>						
Police		20,000				20,000
Fund Total	-	20,000	-	-	-	20,000
<u>Enforcement & Education (123)</u>						
Police		11,000				11,000
Fund Total	-	11,000	-	-	-	11,000
<u>Income Tax Safety (124)</u>						
Police	9,492,915	955,420				10,448,335
Fund Total	9,492,915	955,420	-	-	-	10,448,335
<u>Law Enforcement Trust (125)</u>						
Police						-
Fund Total	-	-	-	-	-	-
<u>Community Development Block Grant (126)</u>						
Community Development		155,155	159,857			315,012
Fund Total	-	155,155	159,857	-	-	315,012
<u>Fire & E.M.S. (128)</u>						
Fire	6,624,890	960,025	3,260,550			10,845,465
Fund Total	6,624,890	960,025	3,260,550	-	-	10,845,465
<u>Wireless 911 (129)</u>						
Safety						-
Fund Total	-	-	-	-	-	-
<u>Swimming Pool Inspections (130)</u>						
Health	8,410	500				8,910
Fund Total	8,410	500	-	-	-	8,910
<u>Police Pension (132)</u>						
Police	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000
<u>Fire Pension (133)</u>						
Fire	180,000					180,000
Fund Total	180,000	-	-	-	-	180,000

2026 ORIGINAL APPROPRIATIONS

<u>Fund - Department/Division</u>	<u>Personnel & Benefits</u>	<u>Other than Personnel & Benefits</u>	<u>Capital</u>	<u>Reserve/ Debt Service</u>	<u>Contingency</u>	<u>Fund & Department Total</u>
UDAG / EDA-RLF (134)						
City Manager/C.D.		570,000				570,000
Fund Total	-	570,000	-	-	-	570,000
CHIP Grant (136)						
City Manager/C.D.		160,000				160,000
Fund Total	-	160,000	-	-	-	160,000
Local American Rescue Plan Act (138)						
ARPA						0
Fund Total	-	-	-	-	-	0
Water (201)						
Service	2,216,890	1,454,530	934,955			4,606,375
Service (Capital Facilities)			523,050			523,050
Admin. Support	544,240	198,955	40,500			783,695
Budget & Finance (Debt)				41,799		41,799
Contingency					50,000	50,000
Fund Total	2,761,130	1,653,485	1,498,505	41,799	50,000	6,004,919
Sewer (202)						
Service	1,970,665	1,069,750	10,730,250			13,770,665
Service (Capital Facilities)			3,435,760			3,435,760
Admin. Support	459,540	168,155	39,950			667,645
Budget & Finance (Debt)				106,430		106,430
Contingency					50,000	50,000
Fund Total	2,430,205	1,237,905	14,205,960	106,430	50,000	18,030,500
Utility Billing (204)						
Budget & Finance		149,440				149,440
Fund Total	-	149,440	-	-	-	149,440
Solid Waste (205)						
Admin Support	50,110	176,910				227,020
Service	462,880	40,500				503,380
Fund Total	512,990	217,410	-	-	-	730,400
Storm Water Utility (208)						
Service	462,880	65,850	74,250			602,980
Service (Capital Facilities)			750,000			750,000
Admin. Support	378,420	88,670	1,650			468,740
Budget & Finance (Debt)				13,347		13,347
Fund Total	841,300	154,520	825,900	13,347	-	1,835,067

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Guaranteed Deposits (230)						
Budget & Finance		1,000				1,000
Fund Total	-	1,000	-	-	-	1,000
Capital Projects (301)						
Safety			216,000			216,000
Service			890,750			890,750
Service (Capital Facilities)			25,395,856			25,395,856
Administrative	338,150		502,900			841,050
Parks & Recreation			10,000			10,000
Budget & Finance (Debt)				63,265		63,265
New City Hall (Debt)				456,920		456,920
Contingency					25,000	25,000
Fund Total	338,150	-	27,015,506	520,185	25,000	27,898,841
Municipal Public Improvement Tax Increment Equivalent (302)						
Service (Capital Facilities)						-
Budget & Finance (Debt)				414,025		414,025
Fund Total	-	-	-	414,025	-	414,025
Police Facility (303)						
Safety (Capital Facilities)		66,000				66,000
Budget & Finance (Debt)				1,029,150		1,029,150
Fund Total	-	66,000	-	1,029,150	-	1,095,150
Internal Service (807)						
Health Insurance		4,553,410				4,553,410
Fund Total	-	4,553,410	-	-	-	4,553,410
Total Appropriations	\$ 32,186,970	\$ 17,517,725	\$ 47,326,378	\$ 2,150,476	\$ 250,000	\$ 99,431,549
Original Appropriations	\$ 31,410,370	\$ 16,554,240	\$ 20,605,557	\$ 2,142,976	\$ 250,000	\$ 70,963,143
Amendment #1	589,600	455,085	26,541,371	-	-	27,586,056
Amendment #2	187,000	508,400	179,450	7,500	-	882,350
Amendment #3						-
Amendment #4						-
Amendment #5						-
Amendment #6						-
Amendment #7						-
Amendment #8						-
	\$ 32,186,970	\$ 17,517,725	\$ 47,326,378	\$ 2,150,476	\$ 250,000	\$ 99,431,549

2026 ORIGINAL APPROPRIATIONS - SCHEDULE OF OPERATING TRANSFERS AND TEMPORARY ADVANCES

<u>Paying Fund</u>	<u>Original</u>	<u>Request</u>	<u>Change</u>	<u>Receiving Fund</u>
<u>Operating Transfers</u>				
Fund 116 - Income Tax	\$ 4,336,500			Fund 001 - General
Fund 116 - Income Tax	800,000			Fund 102 - St Const Maint & Repair
Fund 116 - Income Tax	4,654,138			Fund 124 - Income Tax Safety
Fund 116 - Income Tax	4,654,138			Fund 128 - Fire & E.M.S.
Fund 116 - Income Tax	4,034,138			Fund 301 - Capital Projects
Fund 116 - Income Tax	2,327,070			Fund 303 - Police Facility
Total Fund 116 Income Tax	20,805,984	-	-	
Fund 201 - Water	59,720	\$ 74,720	\$ 15,000	Fund 204 - Utility Billing
Fund 202 - Sewer	59,720	74,720	15,000	Fund 204 - Utility Billing
Fund 001 - General	700,000			Fund 110 - Health
Fund 001 - General	5,700,000			Fund 124 - Income Tax Safety
Fund 001 - General	4,400,000			Fund 128 - Fire & EMS
Subtotal - Total Operating Transfers	10,919,440	149,440	30,000	
Grand Total - All Transfers	\$ 31,725,424	\$ 149,440	\$ 30,000	