CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: October 27, 2026

TO: Dave Ruller, City Manager

FROM: Bridget Susel, Community Development Director

RE: Franklin-Kent JEDD Board Appointments

Unlike most other City board and commission appointments, the composition of the two (2) City Joint Economic Development District (JEDD) board of directors is specified in the JEDD contract and is in accordance with requirements delineated in Section 715.72 of the Ohio Revised Code (ORC). JEDD boards are comprised of five (5) members with each member serving no more than two (2) consecutive terms. The required representatives for all JEDD boards are as follows:

1. municipality
2. township
3. business owner (JEDD participant; alternating municipality & township appointing authority)
4. business employee (JEDD participant; alternating municipality & township appointing authority)
5. JEDD board appointee

The first term for the Franklin-Kent JEDD Board appointees for the municipality and the business owner expire on December 31, 2026 (see attached roster). The Community Development Department is requesting Council re-appoint the following member:

- Hope Jones (municipality): 2nd & final term: January 1, 2027 –December 31, 2030
- Bahman Taheri (business owner): 2nd & final term: January 1, 2027 –December 31, 2030

In order to also facilitate an explanatory discussion of JEDDs in general and the specifics of the two (2) JEDD contracts that the City participates in, I have added additional reference materials for Council's review.

I respectfully request time at the November 4, 2026 Council Committee meeting to discuss the Franklin-Kent JEDD Board re-appointments listed above and to also have a discussion of the City's two (2) JEDD contracts to facilitate a better understanding of the existing stipulations in each contract that has made expansion of JEDD participating businesses challenging.

If you need any additional information in order to add this item to the agenda, please let me know.

Thank you.

Attachments

Cc: Hope Jones, Law Director
Kathy Coleman, Clerk of Council
Eric Helmstedter, Economic Development Director
Dan Morganti, Assistant Community Development Director

FRANKLIN-KENT JEDD BOARD MEMBERS

NAME	REPRESENTING	OCCUPATION	CONTACT INFORMATION	CURRENT TERM EXPIRES	OFFICERS	
Hope Jones	Municipality	Law Director, City of Kent	hope.jones@kentohio.gov (o) 330-678-8619	12/31/2026 1st term	Chairperson	
Lisé Russell	Township	Franklin Township, Fiscal Officer	franklintwpfo@gmail.com (o) 330-673-2194	12/31/2028 1st term	Vice Chair	
Bahman Taheri	Business Owner	AlphaMicron, Founder & CEO/CTO	bahman@alphamicron.com (o) 330-676-0648	12/31/2026 partial term		City appoints after 2026 exp
Hattie Tracy	Business Employee	Coleman Professional Services, President & CEO	hattie.tracy@colemanservices.org (c) 419-651-5183	12/31/2029 1st term		City appoints after 2029 exp
Jenny August	Board Appointee	Franklin Township, Administrator	frklntwpadm@gmail.com (o) 330-673-2194	12/31/2027 1st term	Treasurer	

4 year terms, 2 consecutive term limit per ORC 715.78

Staff:

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City of Kent, Director of Budget and Finance
rhonda.hall@kentohio.gov
(o) 330-678-8102

Eric Helmstedter
City of Kent, Economic Development Director
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(o) 330-678-8108

Bridget Susel
City of Kent, Community Development Director
bridget.susel@kentohio.gov
(o) 330-678-8108
(c) 330-541-6847

Dan Morganti
City of Kent, Assistant Community Development Director
dan.morganti@kentohio.gov
(o) 330-678-8108

Kent Franklin JEDD
Three Year Withholding History
2nd Qtr 2026

	2026			2025			2024		
1	Schneller LLC			Schneller LLC			Schneller LLC		
2	Coleman Health Services			Coleman Health Services			Coleman Professional		
3	Sorbothane Inc			Crystal Clinic Ortho			Alphamicron		
4	Crystal Clinic Ortho			Alphamicron			Sorbothane Inc		
5	Alphamicron			The F.W. Albrecht Grocery			Crystal Clinic Ortho		
6	The F.W. Albrecht Grocery			Sorbothane Inc			The F.W. Albrecht Grocery		
7	Midwest Vision Partners			Memorial Animal Hospital			Memorial Animal Hospital		
8	Northeast Ohio Eye Surgery			Northeast Ohio Eye Surgery			Northeast Ohio Eye Surgery		
9	Crystal Clinic Inc			Crystal Clinic Inc			Crystal Clinic Inc		
10	Memorial Animal Hospital			Midwest Vision Partners			Midwest Vision Partners		
	Total - Top Ten	$	305,426.14	**Total - Top Ten**	$	1,231,879.45	**Total - Top Ten**	$	1,222,446.14
	Total for YTD Receipts:			**Total for YTD Receipts:**			**Total for YTD Receipts:**		
	Jan-March 2026	$	234,045.26	Jan-March 2025	$	478,466.51	Jan-March 2024	$	657,075.71
	April-June 2026		251,049.76	April-June 2025		469,361.13	April-June 2024		291,096.55
	July-Sept 2026		-	July-Sept 2025		450,818.59	July-Sept 2024		230,900.31
	Oct-Dec 2026		-	Oct-Dec 2025		253,511.99	Oct-Dec 2024		300,364.32
	Total	$	485,095.02	**Total**	$	1,652,158.22	**Total**	$	1,479,436.89
	Before all Quarterly Adjustments:			**Before all Quarterly Adjustments:**			**Before all Quarterly Adjustments:**		
	City of Kent Portion	$	266,802.26	**City of Kent Portion**	$	908,687.02	**City of Kent Portion**	$	813,690.29
	Franklin Township Portion		218,292.76	**Franklin Township Portion**		743,471.20	**Franklin Township Portion**		665,746.60
	Total	$	485,095.02	**Total**	$	1,652,158.22	**Total**	$	1,479,436.89


Legend
Franklin JEDD Boundary
City Boundary
Franklin JEDD
Not Within the JEDD
Petitioned
Conscripted
Feet
0
500
1,000
Created 12-30-2024

CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: October 27, 2026

TO: Dave Ruller, City Manager

FROM: Bridget Susel, Community Development Director BOS

RE: Brimfield-Kent JEDD Board Appointment

Unlike most other City board and commission appointments, the composition of the two (2) City Joint Economic Development District (JEDD) board of directors is specified in the JEDD contract and is in accordance with requirements delineated in Section 715.72 of the Ohio Revised Code (ORC). JEDD boards are comprised of five (5) members with each member serving no more than two (2) consecutive terms. The required representatives for all JEDD boards are as follows:

1. municipality
2. township
3. business owner (JEDD participant; alternating municipality & township appointing authority)
4. business employee (JEDD participant; alternating municipality & township appointing authority)
5. JEDD board appointee

The first term for the Brimfield-Kent JEDD Board appointee for the municipality expires on December 31, 2026 (see attached roster). The Community Development Department is requesting Council re-appoint the following member:

- Bridget Susel (municipality); 2nd & final term: January 1, 2027 –December 31, 2030

In order to also facilitate an explanatory discussion of JEDDs in general and the specifics of the two (2) JEDD contracts that the City participates in, I have added additional reference materials for Council's review.

I respectfully request time at the November 4, 2026 Council Committee meeting to discuss the Brimfield-Kent JEDD Board re-appointment listed above and to also have a discussion of the City's two (2) JEDD contracts to facilitate a better understanding of the existing stipulations in each contract that has made expansion of JEDD participating businesses challenging.

If you need any additional information in order to add this item to the agenda, please let me know.

Thank you.

Attachments

Cc: Hope Jones, Law Director
Kathy Coleman, Clerk of Council
Eric Helmstedter, Economic Development Director
Dan Morganti, Assistant Community Development Director

BRIMFIELD-KENT JEDD BOARD MEMBERS

NAME	REPRESENTING	OCCUPATION	CONTACT INFO	CURRENT TERM EXPIRES	OFFICERS	
Sue Fields	Township	Brimfield Township Trustee	Sfields@brimfieldohio.gov (c) 330-541-8573	12/31/2027	Treasurer	
Bridget Susel	Municipality	Community Development Director, City of Kent	bridget.susel@kentohio.gov (o) 330-678-8108 (c) 330-541-6847	12/31/2026 1st term	Secretary	
Scott Ridenour	Business Owner	Kline & Kavali Mechanical Contractors Co-owner	scottklinekavali@att.net (o) 330-673-8212	12/31/2028 1st term		Township appoints after 2028 exp.
Dave Heflinger	Business Employee	Field Local Schools Superintendent	david.heflinger@fieldlocalschools.org (o) 330-673-2659	12/31/2025 2nd term	Chairperson	Township appoints after 2029 exp.
VACANT	Board Appointee			12/31/2029		

4 year terms, 2 consecutive term limit per ORC 715.78

Staff:

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City of Kent, Director of Budget and Finance
rhonda.hall@kentohio.gov
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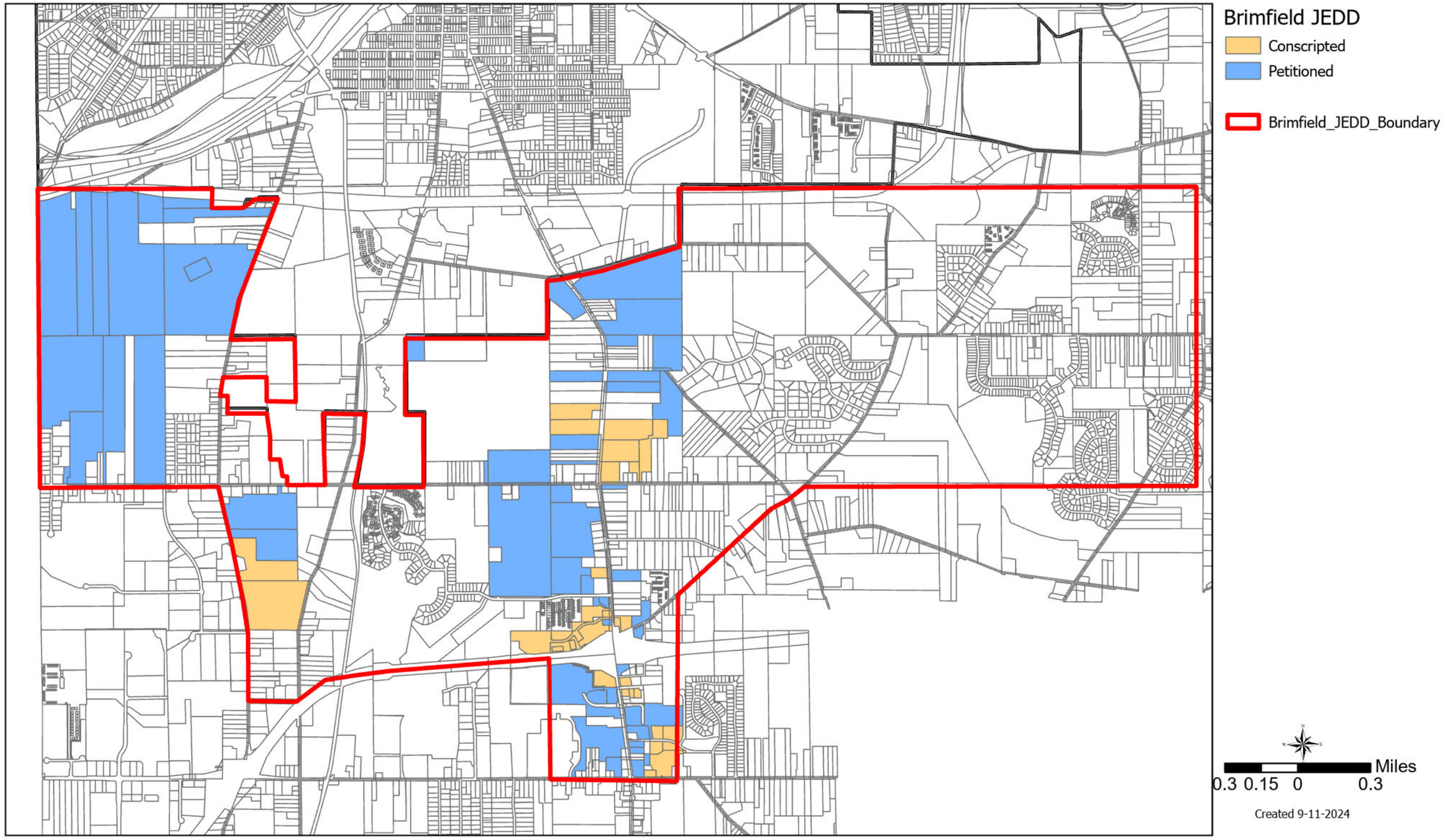
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Michael Hlad
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(c) 330-541-3168

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Kent Brimfield JEDD
Top Ten Withholding
Three Year Comparison 2nd Qtr 2026

	2026			2025			2024		
1	First Source Employee Mgmt			First Source Employee Mgmt			Brimfield Township		
2	Brimfield Township			Brimfield Township			Field Local Schools		
3	Field Local Schools			Field Local Schools			7502 LLC		
4	Cleveland Clinic			Cleveland Clinic			Cleveland Clinic		
5	Discount Drug Mart			7502 LLC			Lupoja Inc		
6	Lupoja Inc			Lupoja Inc			Focus Workforce		
7	7502 LLC			Preferred Pump			Preferred Pump		
8	CC Partners			CC Partners			Speedway		
9	Preferred Pump			Speedway			CC Partners		
10	Dap Repair			Be Worthy Foods			CC Akron		
	Total - Top Ten	$	192,151.84	**Total - Top Ten**	$	377,773.15	**Total - Top Ten**	$	202,669.37
	Jan-March 2026	$	127,632.58	Jan-March 2025	$	147,866.12	Jan-March 2024	$	82,244.11
	April-June 2026		133,418.78	April-June 2025		138,890.38	April-June 2024		83,675.29
	July-Sept 2026		-	July-Sept 2025		165,388.05	July-Sept 2024		79,905.75
	Oct-Dec 2026			Oct-Dec 2025		132,215.47	Oct-Dec 2024		74,870.93
	Total	$	261,051.36	**Total**	$	584,360.02	**Total**	$	320,696.08
	Before all Quarterly Adjustments:			**Before all Quarterly Adjustments:**			**Before all Quarterly Adjustments:**		
	City of Kent Portion	$	130,525.68	**City of Kent Portion**	$	292,180.01	**City of Kent Portion**	$	160,348.04
	Brimfield Township Portion		104,420.54	**Brimfield Township Portion**		233,744.01	**Brimfield Township Portion**		128,278.43
	District M&I		26,105.14	**District M&I**		58,436.00	**District M&I**		32,069.61
	Total	$	261,051.36	**Total**	$	584,360.02	**Total**	$	320,696.08


Brimfield JEDD
Conscripted
Petitioned
Brimfield_JEDD_Boundary
Miles
0.3 0.15 0 0.3
Created 9-11-2024

THE OHIO STATE UNIVERSITY EXTENSION

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Joint Economic Development Districts

CDFS-1560

Community Development

Date: 09/17/2021

David Civittolo, Associate Professor and Interim Assistant Director, Community Development, Ohio State University Extension

Gwynn Stewart, MS, Educator, Community Development, Ohio State University Extension–Noble County

In 1993, the Ohio General Assembly passed legislation enabling local communities to create special-purpose districts known as Joint Economic Development Districts (JEDDs). Since that time, the legislation has undergone two significant rewrites in separate House Bills adopted in 2014 and 2016. The statutory code governing JEDDs is contained in ORC Section 715.70–715.72. ORC 715.70 and 715.71 apply only in certain limited circumstances. This document examines JEDDs based on ORC 715.72. The Ohio legislature also added changes to the JEDD process and procedures through H.B. 110. These changes are effective September 30, 2021, and are applicable only to JEDDs created under the general procedure available to subdivisions throughout the state, not to the two restricted types (see ORC 715.70 and 715.71).

A JEDD agreement enables townships, cities, and villages to cooperatively address concerns associated with economic development, diminishing local revenues, growth, and annexation pressures. A JEDD provides a local-community approach to solving economic development issues by allowing local governments to enter into legal agreements that have the potential to increase revenues and create jobs. JEDD contractual agreements, which vary by jurisdiction, serve as a significant economic development tool for local communities.

What is a JEDD?

A JEDD is a special-purpose territorial district created by contract between municipal corporations and townships for the purpose of encouraging economic development,

creating jobs, and improving the economic welfare of citizens (DeWine 2017). Typically, such objectives are accomplished by levying an income tax in the district. The tax revenue is shared by the parties to the JEDD and is used to provide additional services, new facilities or enhanced infrastructure in the JEDD, depending on the terms of the contract.

How is a JEDD Formed?

A JEDD is formed when a township and a municipal corporation enter into a JEDD contract and adopt legislation approving the terms of the contract. ORC 715.72 provides that the JEDD contract:

- shall specify the type of contributions to be made by each party to develop and operate the district.
- may provide for the parties to share tax revenue and costs.
- shall include an economic development plan, consisting of a schedule for the provision of new or expanded services, facilities, or improvements.
- shall designate a procedure for appointing members to the board of directors and shall enumerate their powers, duties, and functions.
- may grant the board of directors the power to levy an income tax.
- shall specify that restrictions on annexation proceedings apply to unincorporated territory in the district.
- may designate property as a community entertainment district.

The 2021 updates to ORC 715.72 F8 (a–c) provide that the owner of property that is part of the territory of the proposed JEDD may opt out of the district if all or part of the property is:

1. located within half a mile of a municipal corporation that is not part of the JEDD, or
2. receives water or sewer service under certain agreements from a noncontracting municipal corporation (Ohio Legislative Service Commission 2021).

The new portion of ORC 715.72 requires contracting entities to provide notice of a proposed JEDD to noncontracting municipal corporations that are:

1. located within a half mile of the proposed JEDD, or
2. be obligated to provide water or sewer services to all or part of the proposed JEDD under certain agreements (Ohio Legislative Service Commission 2021).

In addition, if the territory of the proposed JEDD includes property to which any non-JEDD party would provide water or sewer services, the bill requires that the JEDD contract contains infrastructure details including a professional estimate of the cost to provide utility services to the JEDD, a projection of when such finds will be available and when such costs are likely to be incurred, and a funding analysis with evidence or estimates demonstrating that at least part of the necessary utility infrastructure will be constructed within five years of the JEDD creation (Ohio Legislative Service Commission 2021).

The contracting entities must hold a public hearing after they have agreed to the terms of a JEDD contract, but before legislative action can be taken to approve the contract. Notice of the hearing must be published at least thirty days prior to the date of the hearing. Before the process reaches the approval stage all the following documents must be made available for public inspection:

- a copy of the JEDD contract, including the economic development plan
- a map and description of the area to be included in the district
- a schedule for the collection of income tax, if authorized by the contract

The contracting parties must also circulate a petition to the owners of all real property and businesses within the district, seeking their consent to the creation of the JEDD. Following expiration of the public comment period, and upon receipt of petitions supporting the JEDD that are signed by a majority of the property and business owners, each entity can then adopt legislation (a resolution or ordinance) approving the contract and create the JEDD. Within 10 days following the adoption of the legislation, notice of the creation of the JEDD must be given to any property owner or business owner within the district who did not sign the petition to form the JEDD.

Following approval of the contract, the township trustees must determine whether to submit the resolution approving the JEDD to the electors of the township. The trustees can elect to not submit the matter to the voters if all the following conditions are satisfied:

- The resolution approving the JEDD was passed by the unanimous vote of the township trustees.
- A majority of the property and business owners in the proposed district have signed a petition approving the creation of the JEDD.
- The area within the JEDD is appropriately zoned.

After the above conditions are satisfied and each party has formally approved and signed the JEDD contract, copies of all JEDD documents must be submitted to the director of development services. The estimated timeline needed to create a JEDD is 105 days.

JEDD Timeline	Activity
30 days (minimum)	Discussion, negotiation, legislation preparation, and meetings with city, village, and township entities. Must also provide notice to non-contracting municipal corporations within ½ mile of the proposed JEDD or will be obligated to provide water or sewer services to all or part of the proposed JEDD.
30 days (minimum)	Public hearing notice after draft legislation is created
15 days (minimum)	Communities review input from public hearings and amend legislation, if needed
30 days	The JEDD becomes law 30 days after legislation is passed by municipality and formally adopted by the township
105 days (total)	JEDD is submitted to the Ohio Development Services Agency

How is a JEDD Governed?

A JEDD is governed by an independent and impartial board of directors. Board member appointment is detailed in the JEDD contract, in accordance with ORC 715.72. Generally, if businesses operate within a JEDD, the JEDD is governed by a five-person board, with one person representing each of the following interests:

- all municipalities that are contracting parties
- all townships that are contracting parties
- the owners of businesses located within the JEDD
- all persons working within the JEDD
- the counties, if any, that are contracting parties

If no parties are counties, then the fifth member of the board shall be selected by the other board members. If a fifth member is selected by the board, that person shall serve as the JEDD chairperson.

If no businesses operate in the JEDD when it is formed, ORC 715.72(P)(2) governs the selection and composition of the board. Members should have staggered four-year terms and a member can be reappointed but can serve no more than two consecutive terms.

Generally, the board has the powers delineated in the JEDD contract, provided they do not exceed the powers granted by ORC 715.72. While the powers of JEDDs are not clearly defined by Ohio law, JEDDs generally have the following powers (Bricker & Eckler 2020):

- to levy an income tax within the JEDD at a rate not higher than the highest rate being levied by a municipality that is a contracting party, with an amount being set aside for the long-term maintenance of the JEDD
- to determine the substance and administration of zoning and other land-use regulations, building codes, permanent public improvements, and other regulatory matters for public purpose
- to limit and control annexation of unincorporated territory within the JEDD
- to limit the granting of property tax abatements and other tax incentives within the JEDD
- to create a JEDD in a mixed-use area where both residents and businesses are located
- to create a community entertainment district within a JEDD

How Does a JEDD Work?

Consider the following scenario: a municipality does not have land available for industrial development, but it has a business interested in constructing a facility in the area. While the municipality does not have the land available for industrial development, it does have infrastructure available near a parcel of vacant land located in an adjacent township. In this case, the municipality and the township could create a JEDD that includes the township parcel. The JEDD could enable the parties to collaborate, provide utility services and infrastructure for the parcel, and ultimately enable the land to be sold and developed. Creation of a JEDD would offer the municipality access to developable land and would generate infrastructure services revenue. It would also enable the township to access the infrastructure needed to make the land developable. Both parties would benefit from new jobs, an enhanced property, and income tax revenue for long-term

maintenance of the JEDD. The JEDD would allow the parties to meet their economic development objectives without having to consider annexation. In addition, it would generate increased revenue for the parties through the collection of income taxes—a revenue source that would otherwise be unavailable to the township.

What are the Advantages of a JEDD for a Township, City, or Village?

Township Advantages

- A JEDD provides increased revenues through income taxes and increased real property taxes on previously vacant or undeveloped land parcels.
- A JEDD agreement prohibits annexation by the city or village for a period of three years and creates a cooperative agreement with the city or village.
- The increased revenue enables the township to provide additional services to its residents at no additional cost.
- A JEDD enables the extension of utility services to previously unserved parcels.
- A JEDD provides a framework for cooperating with municipalities, enabling the parties to solve local economic development issues and provide new growth opportunities.

City and Village Advantages

- A JEDD enables a city or village to increase its income tax revenues.
- A JEDD typically results in new utilities customers, therefore generating additional revenue.
- The JEDD provides a framework for cooperating with townships, enabling the parties to solve local economic development issues and provide new growth opportunities.

The Joint Economic Development District is a creative, localized tool that allows municipalities and townships to collaborate outside of municipal limits to achieve greater economic growth. It provides a mechanism for the collaborators to work cooperatively to foster development activities without annexation. The additional revenues generated by such activities are then used to provide enhanced infrastructure and public services in the JEDD area. In this way, the JEDD improves the economic outlook of a community and provides enhanced services for its citizens.

References

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This fact sheet, originally published in 2007, was written by David Civittolo of Ohio State University Extension.

Originally posted Jun 30, 2021.

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CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

DATE: October 26, 2026

TO: Dave Ruller, City Manager

FROM: Bridget Susel, Community Development Director BOS

RE: Columbus Street Municipal Lot Easement Agreement

The Community Development Department has been working with The Kent Stage and First Energy Corp. on the relocation of electrical service that supplied power to multiple electrical users operating and/or residing on the north side of E. Main Street, between N. Water and N. Depeyster Streets.

The relocation is complete and required the installation of three (3) utility poles, lines and associated electrical service equipment in the City of Kent's Columbus Street municipal lot.

To ensure First Energy has the ability to conduct needed maintenance, repairs, service upgrades, etc. now and in the future, the City has drafted an easement agreement between the two parties.

Attached is a draft of the proposed easement agreement, which includes "EXHIBIT A" that identifies the boundaries of the easement area through a written legal description and a survey map.

I am respectfully requesting time at the November 4, 2026 Council Committee meeting to discuss this item in greater detail and to request Council authorization, with emergency, to execute the easement agreement with First Energy.

If you need any additional information in order to add this item to the agenda, please let me know.

Thank you.

Attachment

Cc: Hope Jones, Law Director
Kathy Coleman, Clerk of Council

EXHIBIT A

35-FOOT WIDE ELECTRICAL EASEMENT

Situated in the City of Kent, Portage County, Ohio and known as being part of Lots 10 and 11 of Plat Block 9 recorded in Deed Volume 25, Page 132 of the Portage County Records, also being part of land conveyed to the City of Kent by deed recorded in Volume 464, Page 524 of the Portage County Records and more fully described as follows:

Commencing at the intersection of the westerly right of way line of Depeyster Street (66 foot right of way) and a 20 foot wide alley; Thence S. 89°16’58”W., 125.00 feet along the northerly right of way line of said 20 foot wide alley to the **TRUE PLACE OF BEGINNING** for the **EASEMENT** herein described;

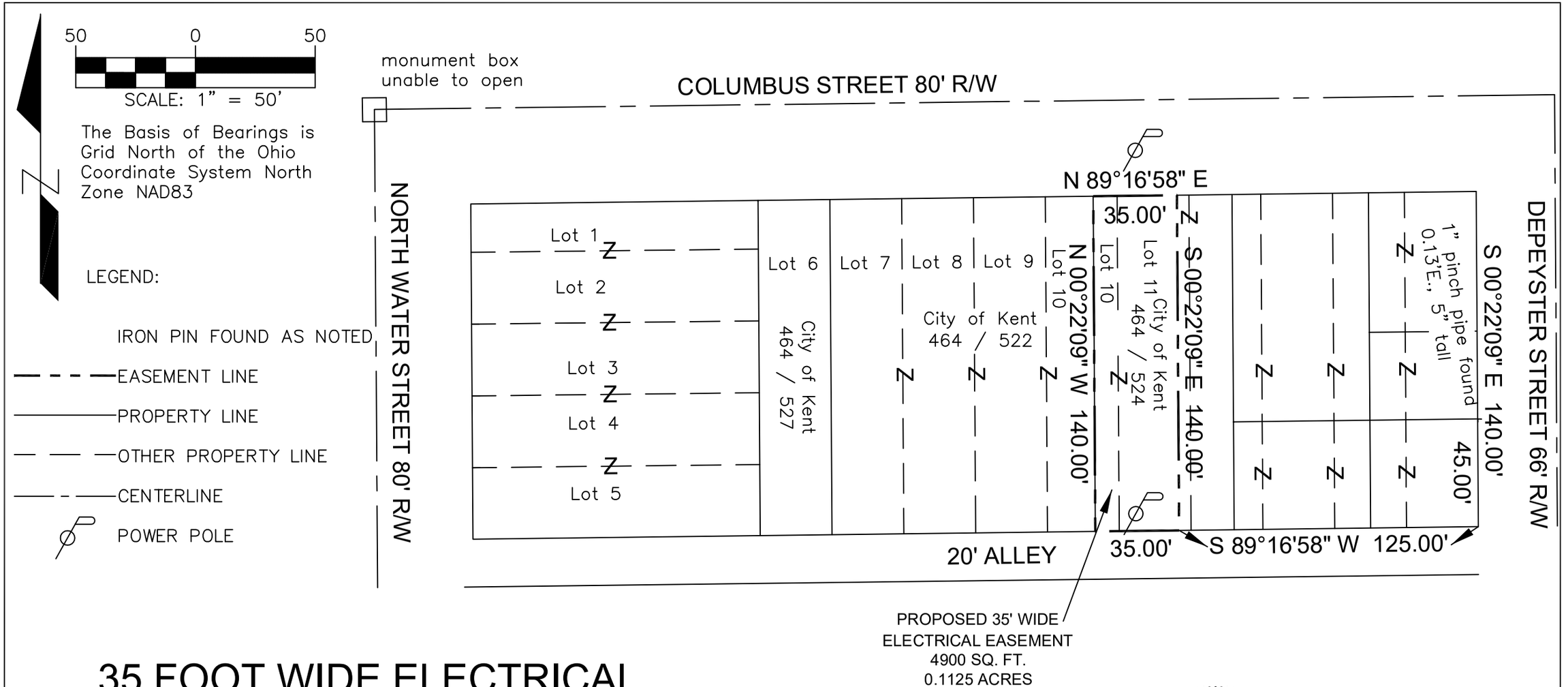
1) Thence **S. 89°16’58”W., 35.00 feet** along the northerly right of way line of said 20 foot wide alley;

2) Thence **N. 00°22’09”W., 140.00 feet** to the southerly right of way line of Columbus Street (60 foot right of way);

3) Thence **N. 89°16’58”E., 35.00 feet** along the southerly right of way line of said Columbus Street;

4) Thence **S. 00°22’09”E., 140.00 feet** to the **TRUE PLACE OF BEGINNING** and containing 0.1125 acre (4900 square feet) of land as determined by Jeffrey A. Cordi (Ohio Professional Surveyor Number 8270) in October of 2026 and subject to all legal highways, easements and restrictions of record.

Bearings are based on Grid North of the Ohio Coordinate System, North Zone NAD83



35 FOOT WIDE ELECTRICAL EASEMENT EXHIBIT

SITUATED IN THE CITY OF KENT, PORTAGE COUNTY, OHIO
AND KNOWN AS BEING PART OF LOTS 10 AND 11
OF PLAT BLOCK 9 RECORDED IN DEED VOLUME 25, PAGE 132
OF THE PORTAGE COUNTY RECORDS
SCALE: 1" = 50' DATE: OCTOBER 2026

STATE OF OHIO
JEFFREY A. CORDI
P.S.-8270
REGISTERED
PROFESSIONAL SURVEYOR

PREPARED BY:
JEFFREY A. CORDI, P.S.
170 HAZEL DRIVE
NORTHFIELD, OHIO 44067
330-388-8146
CordiSurvey@gmail.com

Utility Rates Stabilization Plan

Supplemental Rate Options and Projected Customer Impacts

Water & Sewer Rate Stabilization Plan:
Council approved the multi-year rate stabilization plans for the water and sewer funds in 2011. The approved rate plans included 4 years of 9% rate increases to "catch-up" with deferred maintenance and capital costs, followed by 3% rate increases in the out years of the plan to keep pace with inflation.

Baseline Rate: 3%
For 2027 the staff has proposed maintaining the planned **3% water and sewer rate increase** to stay on track with the rate of inflation (3.7% CPI 2026 through September).

Supplemental Rate Options: 1%, 2%, 3%
Given the progress of the Council and community planning work related to the downtown sewer relocation project, staff is recommending Council's consideration of a new supplemental rate be added to the Sewer Plan in 2027 to be set aside to begin building the capital funds needed to finance the project.

With the range of sewer relocation costs estimated between $13 to $17 million, the project is too large to be absorbed within the existing sewer rate plan. Staff financial projections indicate that amortizing the estimated costs of the projects using modest rate increases (1%, 2%, 3%) starting 5 years before the project target start date in 2031, should provide sufficient savings to finance the debt needed to construct the project by 2031.

Debt service on a governmental loan is forecast at $823,000 a year for a 30-year loan term with a 3.58% interest rate.

Amortizing the project costs over a 5-year period avoids dramatic spikes in rates and preserves the solvency of emergency reserve funds, benefiting the customers as a stabilizing impact on their bills and by resolving a significant sewer service need and environmental risk.

Separate funding will still need to be secured for the quality-of-life elements associated with the project.

Staff Recommendation for 2027: 3% Baseline Rate + 1% Supplemental Rate
For 2027 the staff has proposed adding a new 1% sewer supplemental rate to be added to the base rate of 3% to amortize the future costs of the project with the least adverse impact on customers or the city's reserve funds.

Sewer Project Capitalization Options Comparison

Rate Options	Rate	Average Customer Sewer Bill Increase	Difference vs. Baseline	Average Sewer Bill	Funds Generated by 2031 for Debt Payment
Baseline Rate	3%	$1.68/month $20.16/year	NA	$57.61/month	$ 0
Baseline + 1%	4%	$2.24/month $26.88/year	$.56/month $6.72/year	$58.17/month	$328,000
Baseline + 2%	5%	$2.80/month $33.60/year	$1.12/month $13.44/year	$58.73/month	$669,000
Baseline + 3%	6%	$3.36/month $40.32/year	$1.68/month $20.16/year	$59.29/month **average Sewer bill in 2026 was $55.93/month	$1,023,000 **target debt funding is estimated at **$823,000**; any gap would be filled through capital reserve balance, grant funding, and revenues outperforming projections.

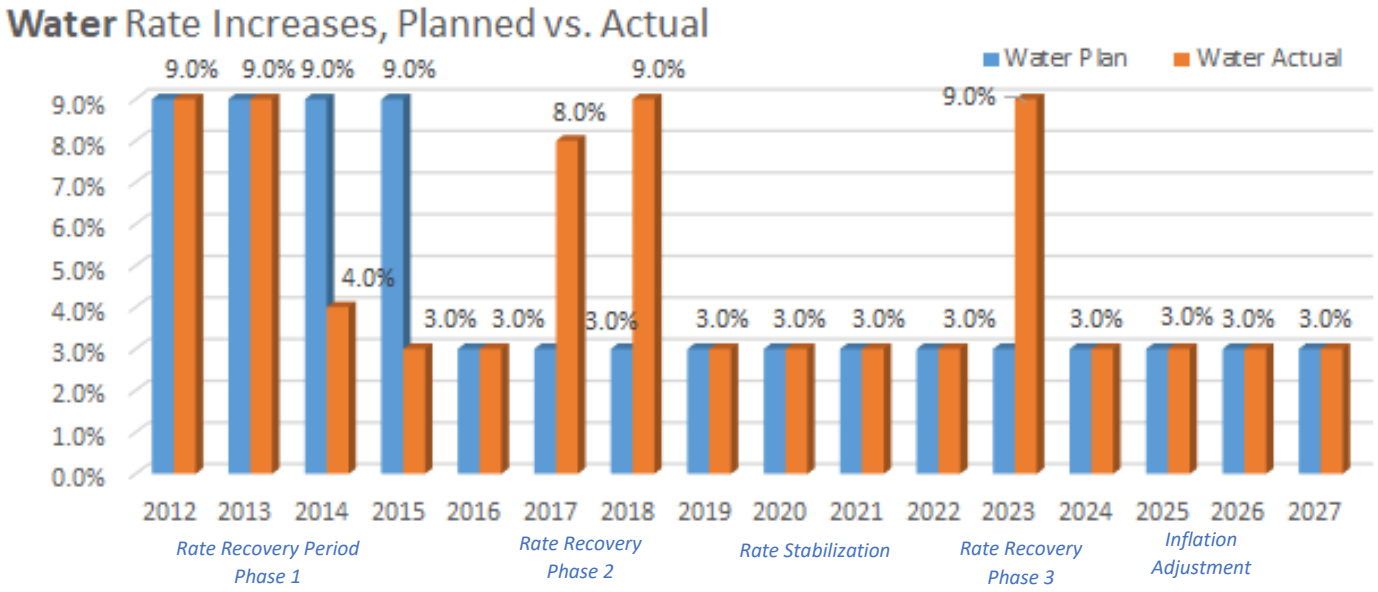
Utility Rate Stabilization Plans: 2026-27 Plans Update

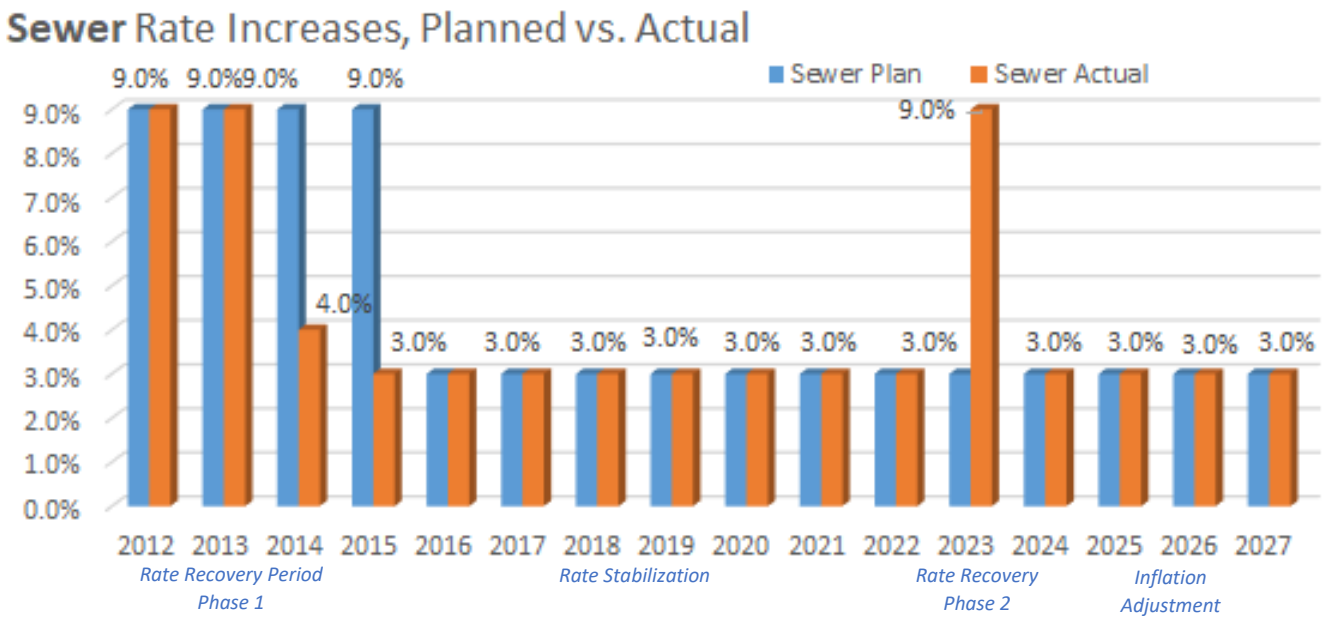
Council approved the multi-year rate stabilization plans for the water and sewer funds in 2011. The approved rate plans included 4 years of 9% rate increases to "catch-up" with deferred maintenance and capital costs, followed by 3% rate increases in the out years of the plan to keep pace with inflation.

For 2027 the staff has proposed maintaining the planned **3% water and sewer rate increase** to stay on track with the rate of inflation (3.7% CPI for 2026 through September).

Rate Plan vs. Actual Rates Comparison Chart

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	0.0%

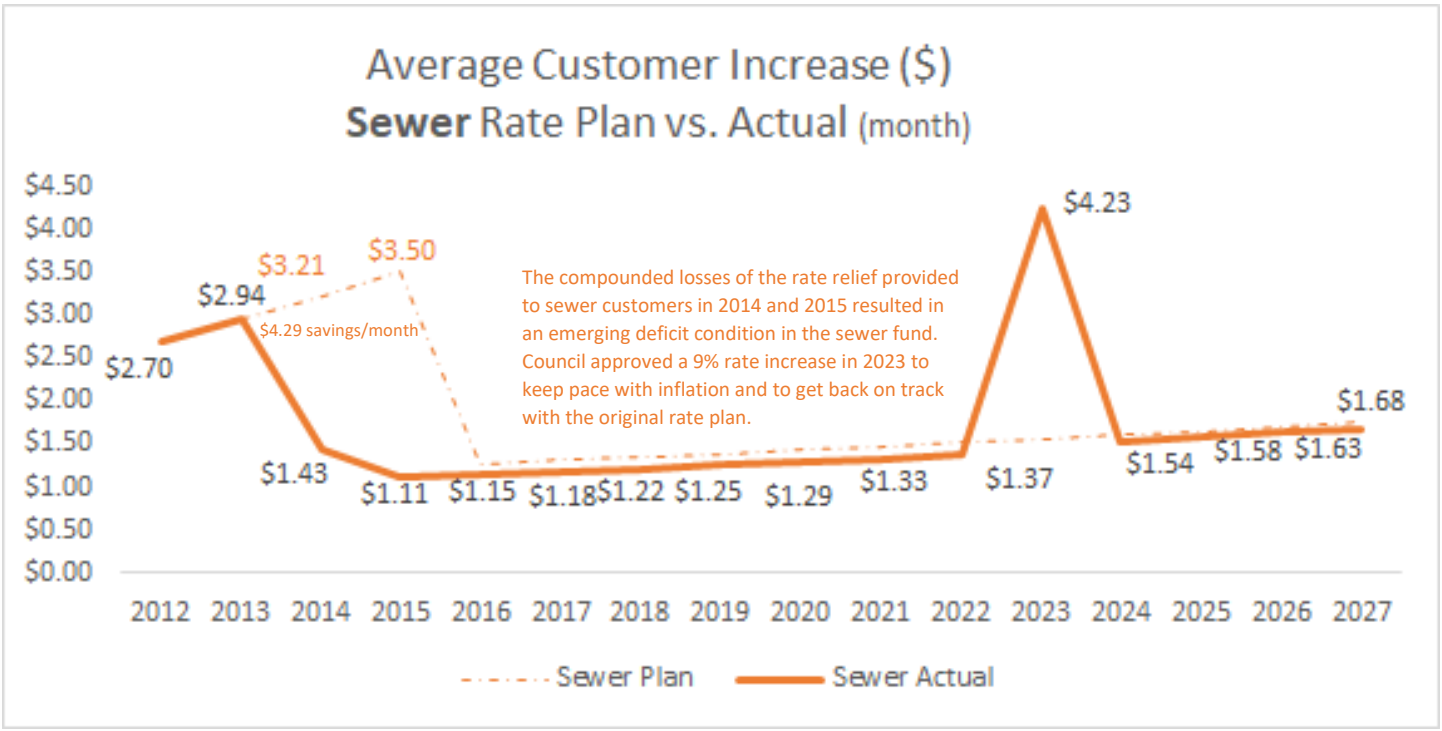


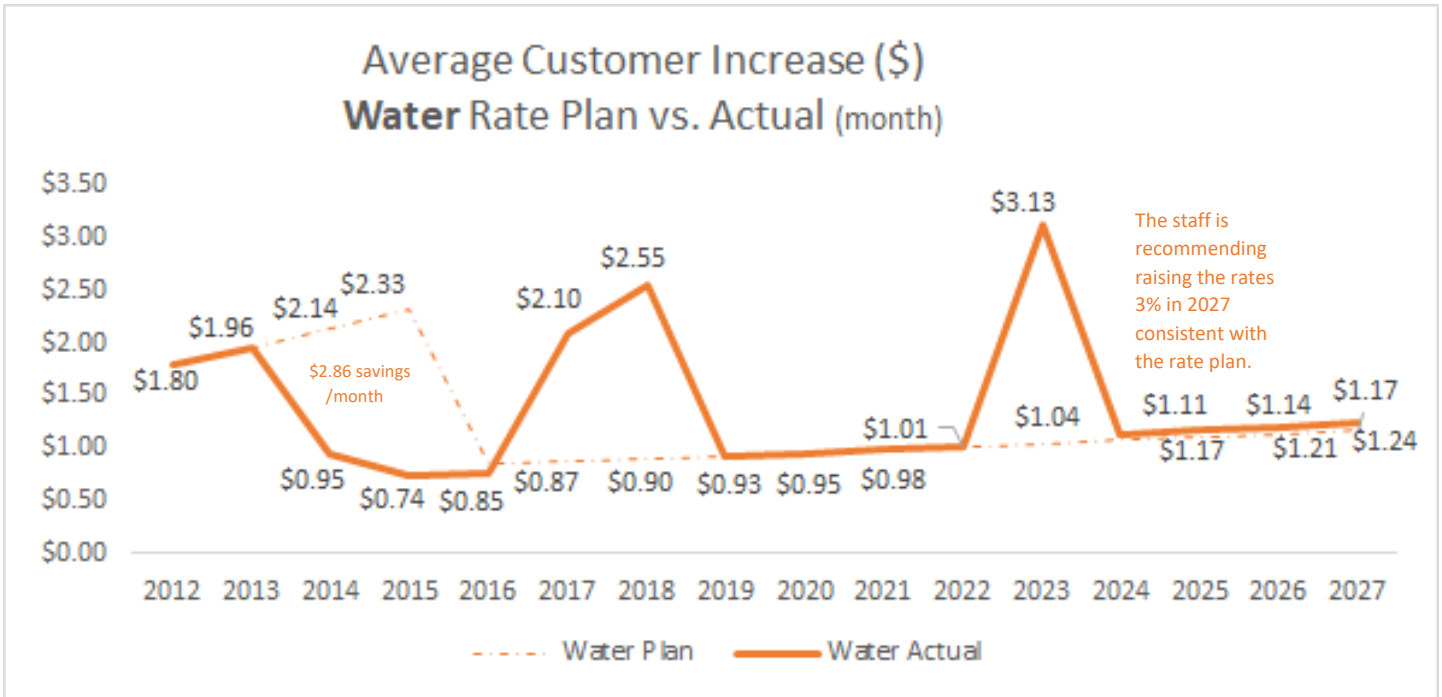


Average Customer Monthly Rate Increases $

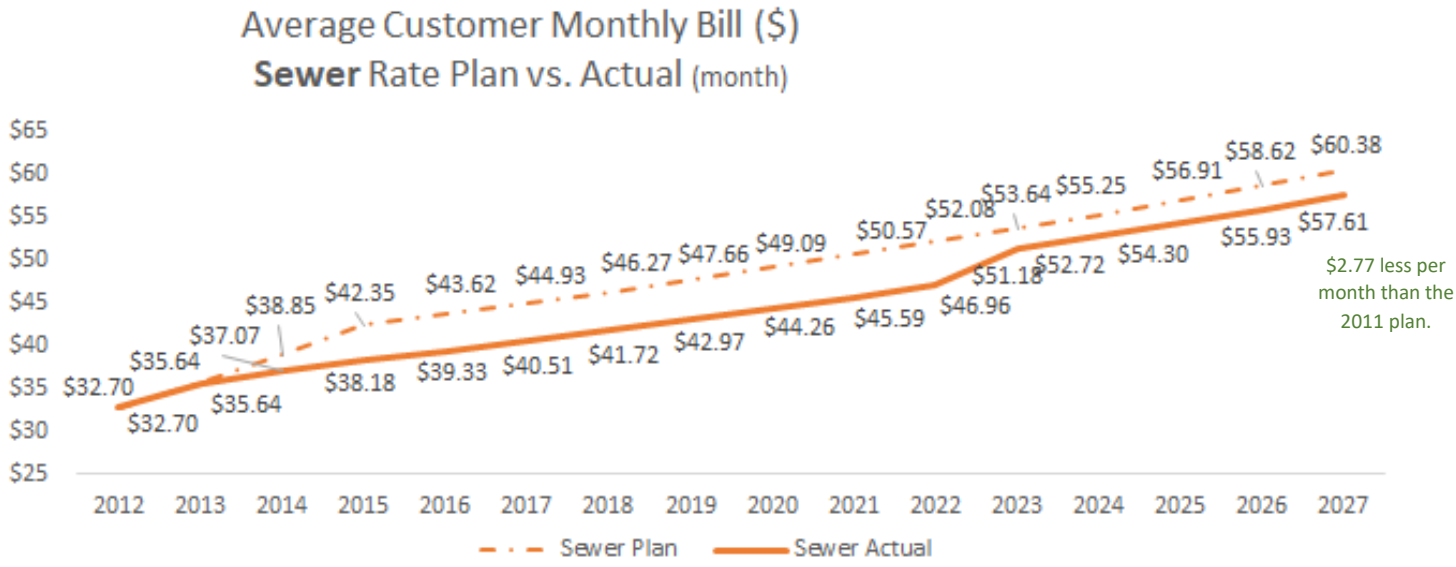
(based on a calculated average of a $20 water bill and $30 sewer bill/month in 2011)

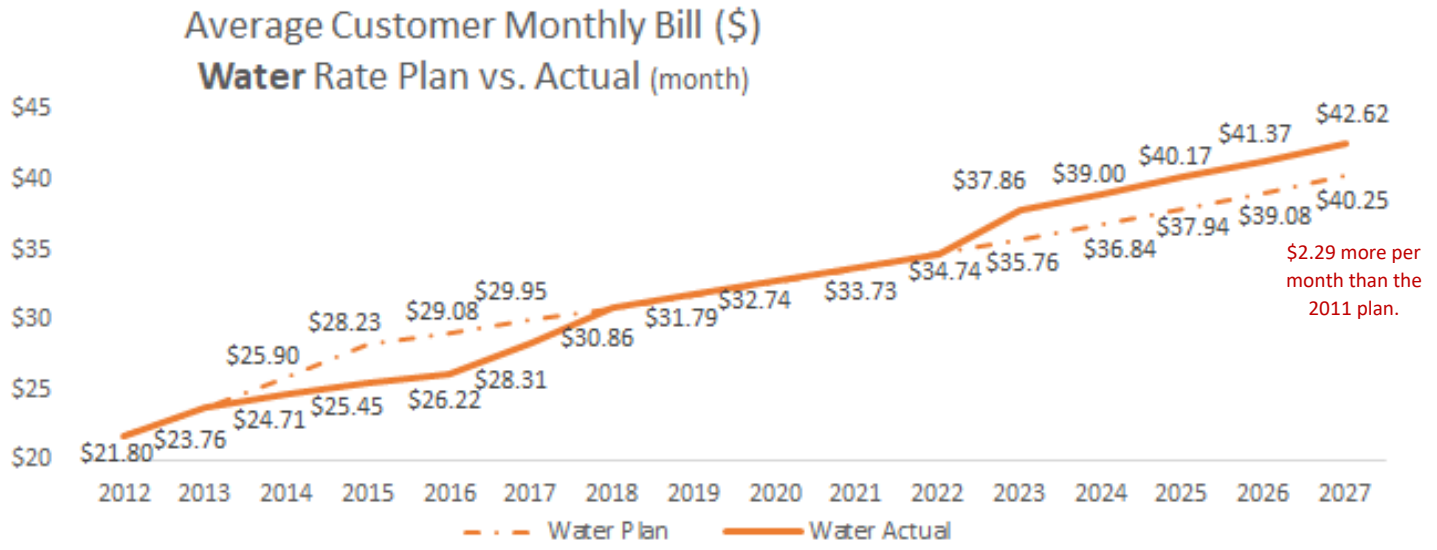
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Sewer Plan	$2.70	$ 2.94	$ 3.21	$ 3.50	$ 1.27	$ 1.31	$ 1.35	$ 1.39	$ 1.43	$ 1.47	$ 1.52	$ 1.56	$ 1.61	$ 1.66	$ 1.71	$ 1.76
Sewer Actual	$2.70	$ 2.94	$ 1.43	$ 1.11	$ 1.15	$ 1.18	$ 1.22	$ 1.25	$ 1.29	$ 1.33	$ 1.37	$ 4.23	$ 1.54	$ 1.58	$ 1.63	$ 1.68
Difference	$0.00	$0.00	$1.78	$2.38	$0.13	$0.13	$0.13	$0.14	$0.14	$0.14	$0.15	-$2.66	$0.07	$0.08	$0.08	$0.08
			Customer Rate Relief			*Compound Customer Rate Savings Annually*						*Inflation Adjustment*				
Water Plan	$1.80	$ 1.96	$ 2.14	$ 2.33	$ 0.85	$ 0.87	$ 0.90	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 1.04	$ 1.07	$ 1.11	$ 1.14	$ 1.17
Water Actual	$1.80	$ 1.96	$ 0.95	$ 0.74	$ 0.76	$ 2.10	$ 2.55	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 3.13	$1.14	$ 1.17	$ 1.21	$ 1.24
Difference	$0.00	$0.00	$1.19	$1.59	$0.08	-$1.23	-$1.65	$0.00	$0.00	$0.00	$0.00	-$2.66	-$0.06	-$0.06	-$0.07	-$0.07
			Customer Rate Relief Period (rate lower than planned)			*Customer Rate Equalization (rate higher than planned)*						*Inflation Adjustment*				





Even with the proposed rate increases for 2026, the City's utility customers will be paying a combined average of $.48 less per month, or roughly $5.76 less per year than originally planned for 2027.





Utility Rate Stabilization Plan + 1% Downtown Supplement Rate

Given the progress of the Council and community planning work related to the downtown sewer relocation project, staff is recommending Council's consideration of a new **supplemental rate** be added to the Sewer Plan in 2027 to begin building the capital funds needed to finance the project.

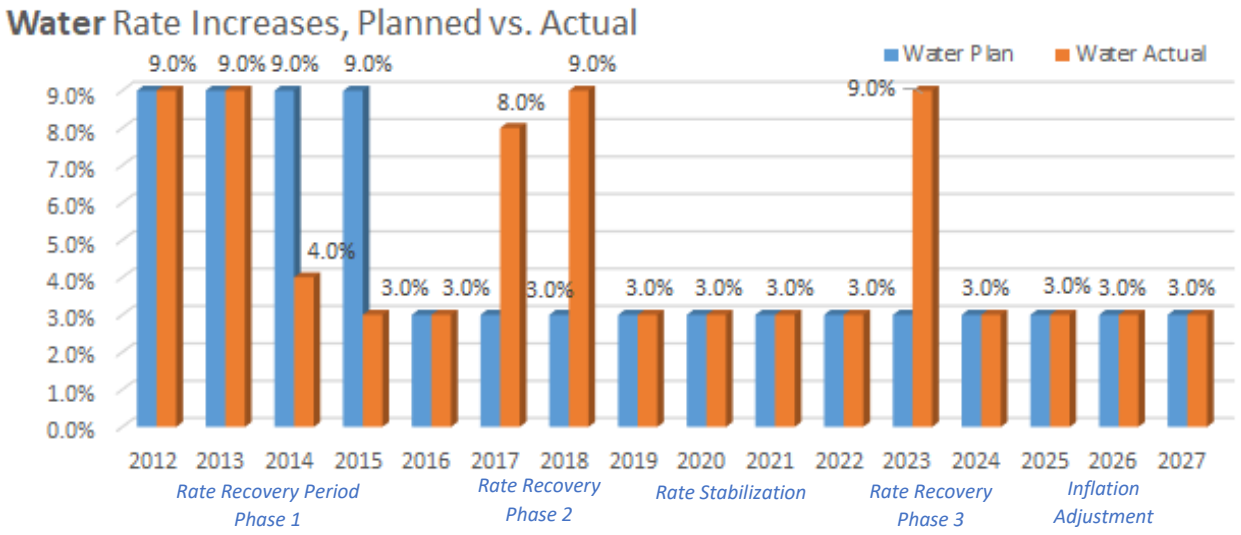
With the range of sewer relocation costs estimated between $13 to $17 million, the project is too large to be absorbed within the existing sewer rate plan. Staff is suggesting adding between 1% to 3% annually to the sewer rate starting in 2027 and ending in 2029/30 so that by the projected start of the project in 2031, the city will have the funds needed to finance the sewer portions of the project (separate funding will still need to be secured for the quality-of-life elements of the project).

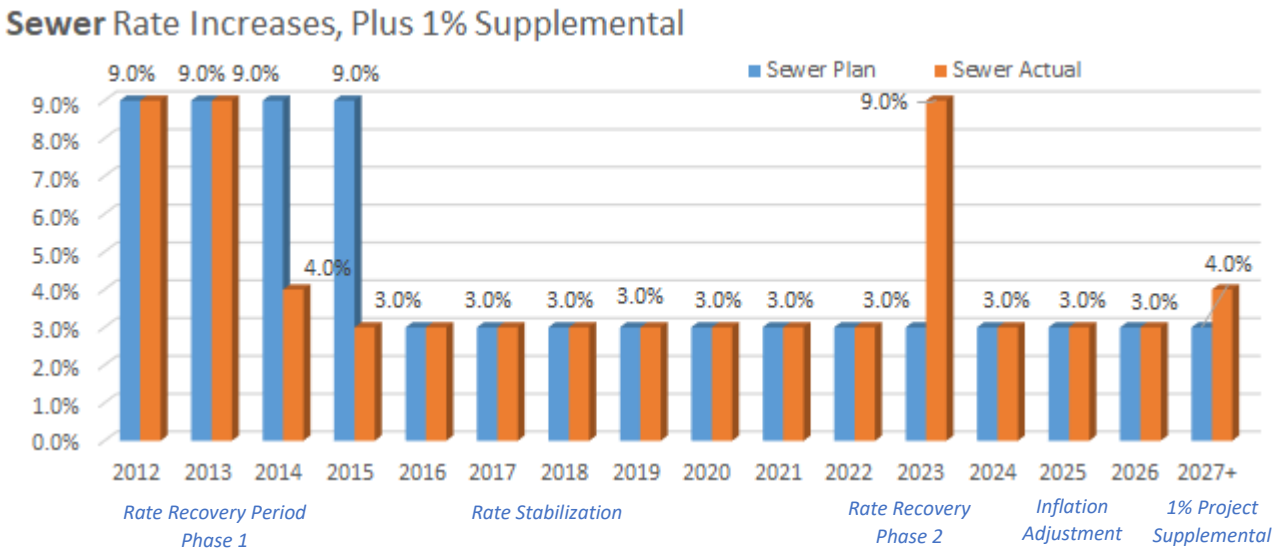
For 2027 the staff has proposed adding a new 1% sewer supplemental rate to be added to the base rate of 3% to amortize the future costs of the project with the least adverse impact on customers or the city's reserve funds.

Rate Plan vs. Actual Rates with Supplemental 1% in 2027 Comparison Chart

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	4.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	-1.0%

1% Supplemental





Average Customer Monthly Rate Increases $

(based on a calculated average of a $20 water bill and $30 sewer bill/month in 2011)

Average Customer Increase $/Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Sewer Plan	$2.70	$ 2.94	$ 3.21	$ 3.50	$ 1.27	$ 1.31	$ 1.35	$ 1.39	$ 1.43	$ 1.47	$ 1.52	$ 1.56	$ 1.61	$ 1.66	$ 1.71	$ 1.76
Sewer Actual	$2.70	$ 2.94	$ 1.43	$ 1.11	$ 1.15	$ 1.18	$ 1.22	$ 1.25	$ 1.29	$ 1.33	$ 1.37	$ 4.23	$ 1.54	$ 1.58	$ 1.63	$ 2.24
Difference	$0.00	$0.00	$1.78	$2.38	$0.13	$0.13	$0.13	$0.14	$0.14	$0.14	$0.15	-$2.66	$0.07	$0.08	$0.08	-$0.48
Water Plan	$1.80	$ 1.96	$ 2.14	$ 2.33	$ 0.85	$ 0.87	$ 0.90	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 1.04	$ 1.07	$ 1.11	$ 1.14	$ 1.17
Water Actual	$1.80	$ 1.96	$ 0.95	$ 0.74	$ 0.76	$ 2.10	$ 2.55	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 3.13	$1.14	$ 1.17	$ 1.21	$ 1.24
Difference	$0.00	$0.00	$1.19	$1.59	$0.08	-$1.23	-$1.65	$0.00	$0.00	$0.00	$0.00	-$2.66	-$0.06	-$0.06	-$0.07	-$0.07

Customer Rate Relief

Compound Customer Rate Savings Annually

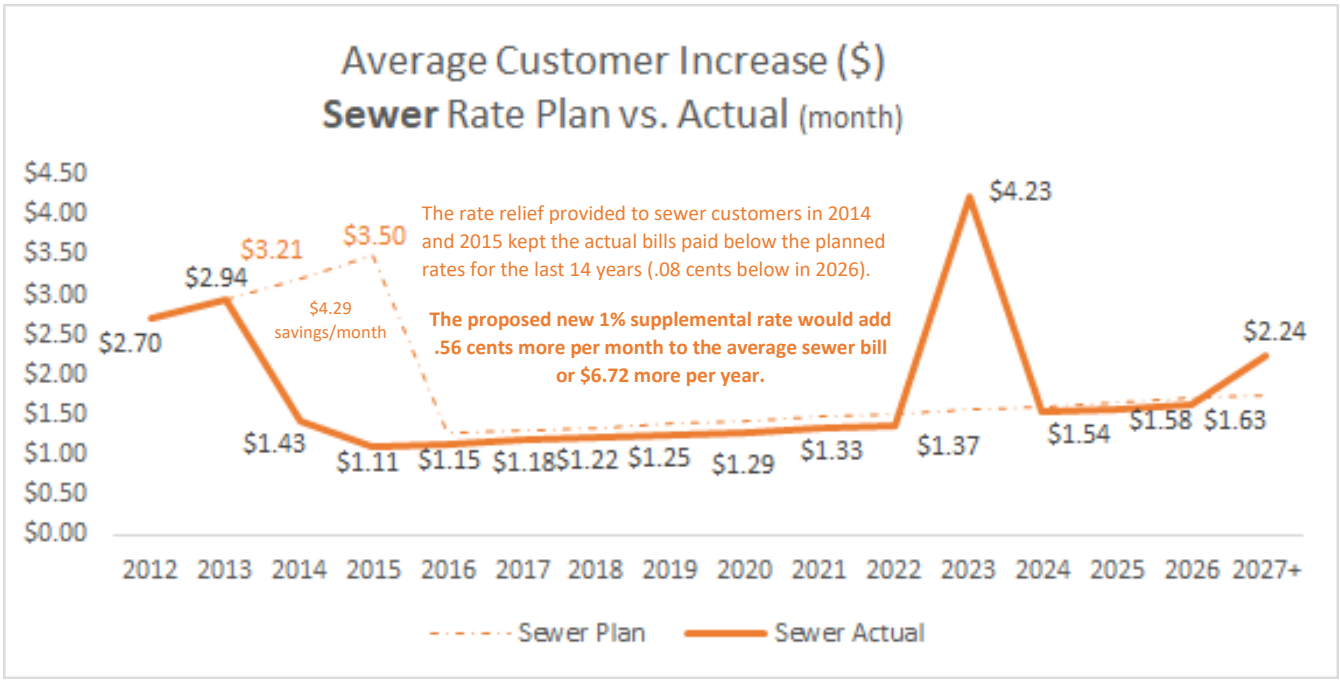
Inflation Adjustment

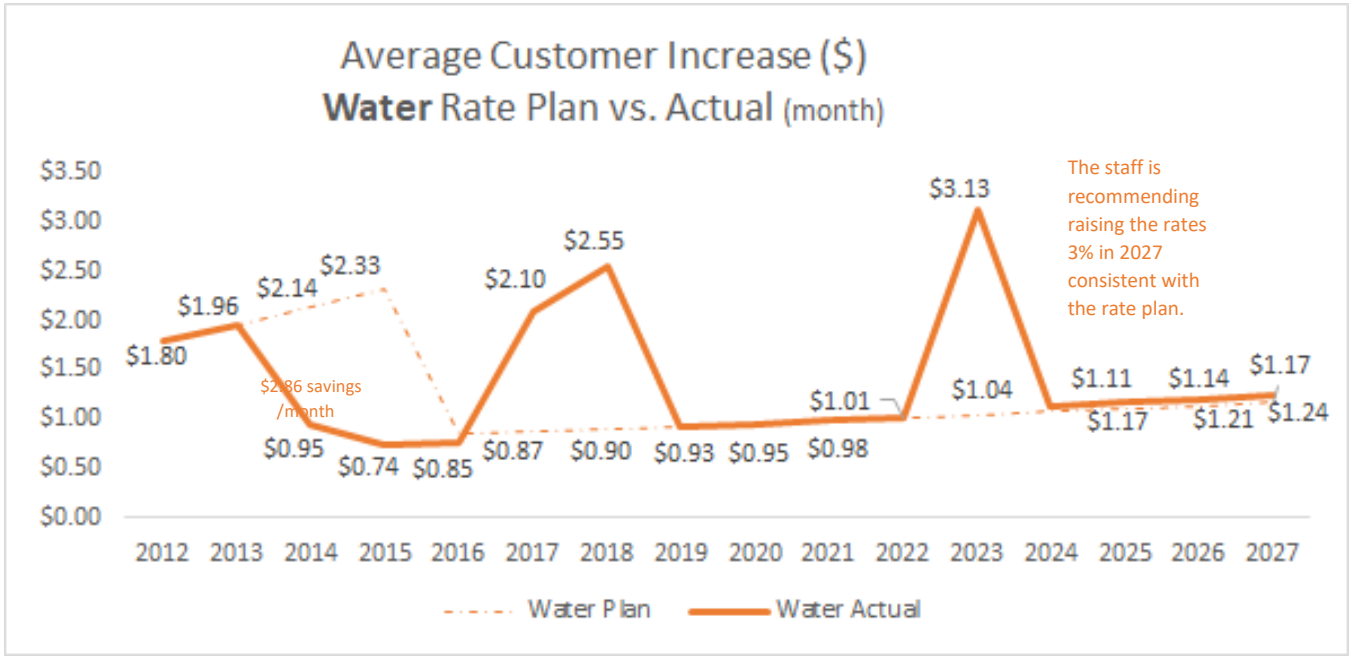
1% Supplemental

Customer Rate Relief Period (rate lower than planned)

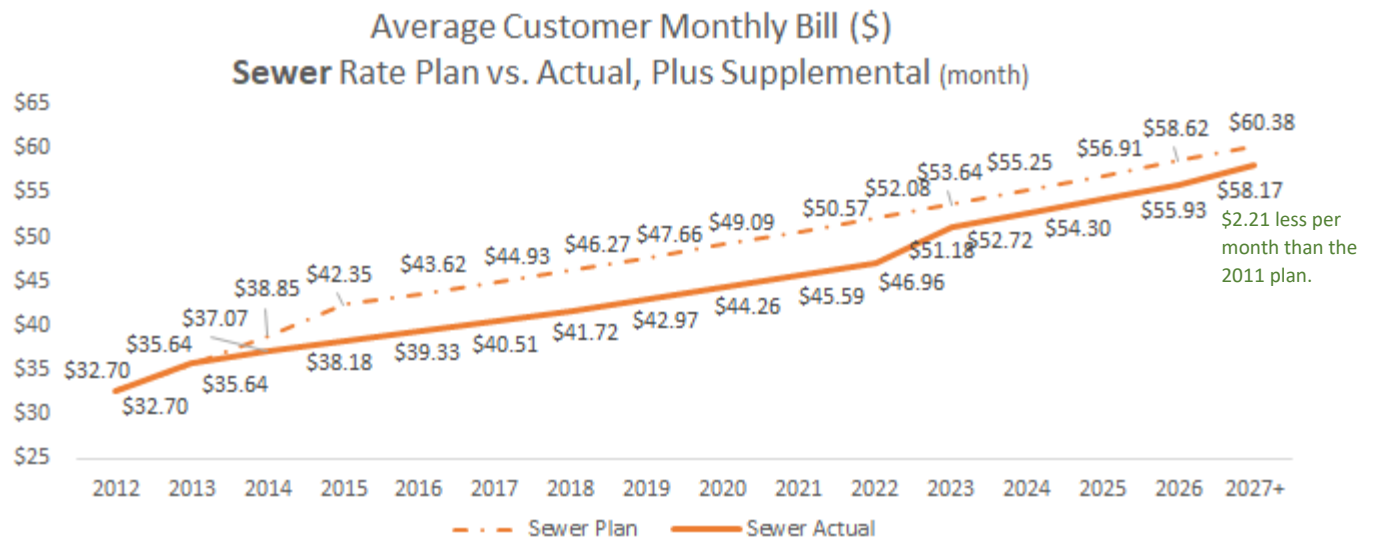
Customer Rate Equalization (rate higher than planned)

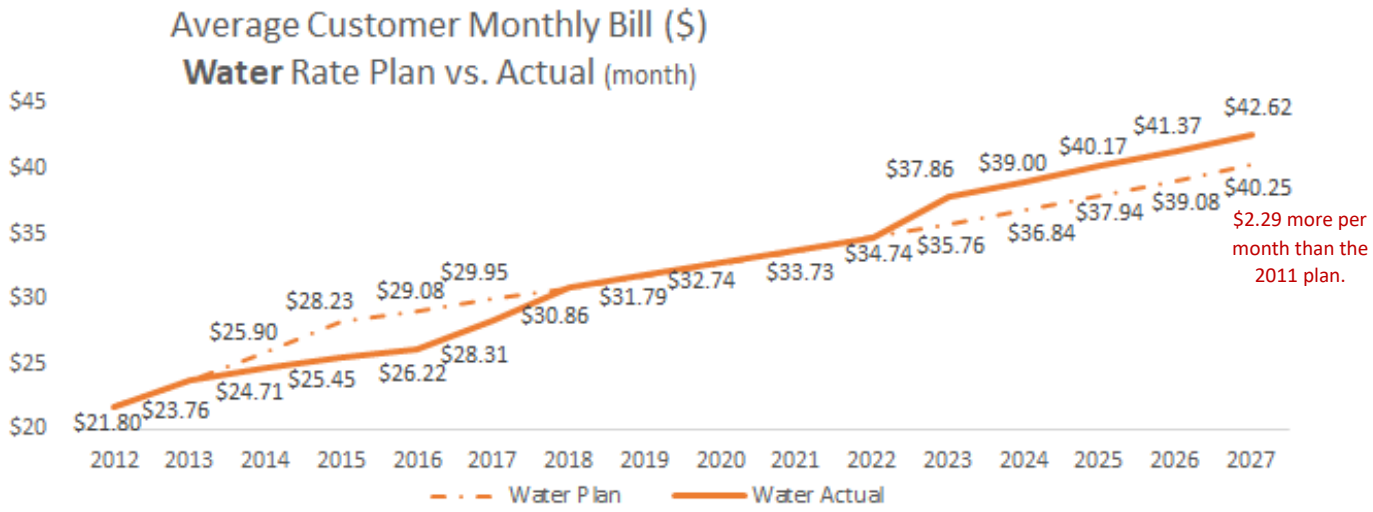
Inflation Adjustment





With the proposed rate increases for 2027 rates (3% water, 4% sewer), the City's utility customers will be paying a combined average of $.08 more per month or .96 cents more per year than originally planned for 2027.





Utility Rate Stabilization Plan + 2% Downtown Supplement Rate

Given the progress of the Council and community planning work related to the downtown sewer relocation project, staff is recommending Council's consideration of a new **supplemental rate** be added to the Sewer Plan in 2027 to begin building the capital funds needed to finance the project.

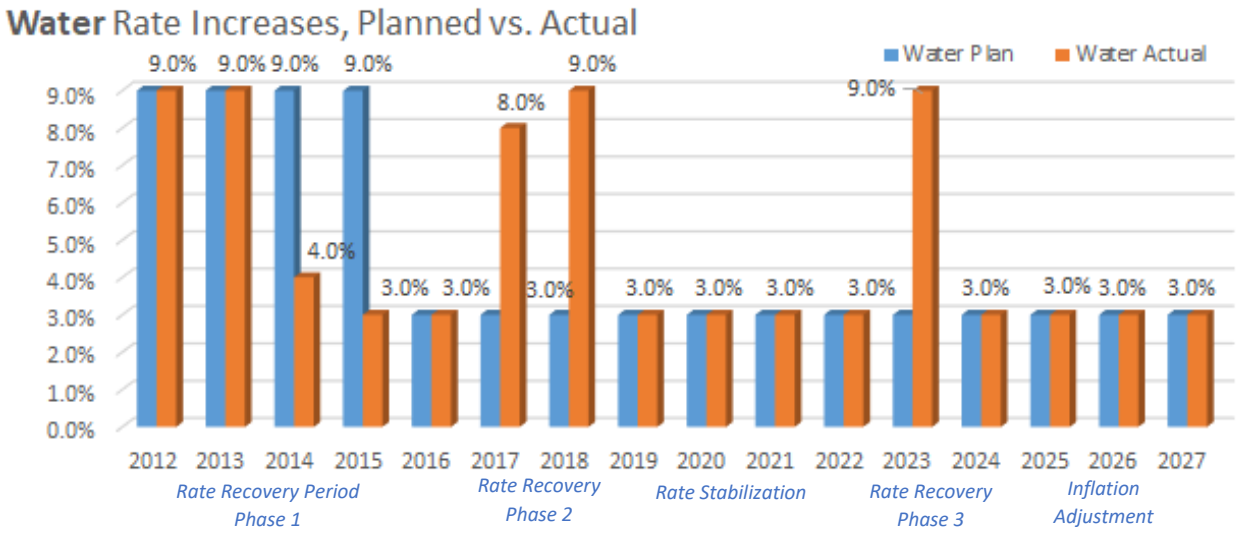
With the range of sewer relocation costs estimated between $13 to $17 million, the project is too large to be absorbed within the existing sewer rate plan. Staff is suggesting adding between 1% to 3% annually to the sewer rate starting in 2027 and ending in 2029/30 so that by the projected start of the project in 2031, the city will have the funds needed to finance the sewer portions of the project (separate funding will still need to be secured for the quality-of-life elements of the project).

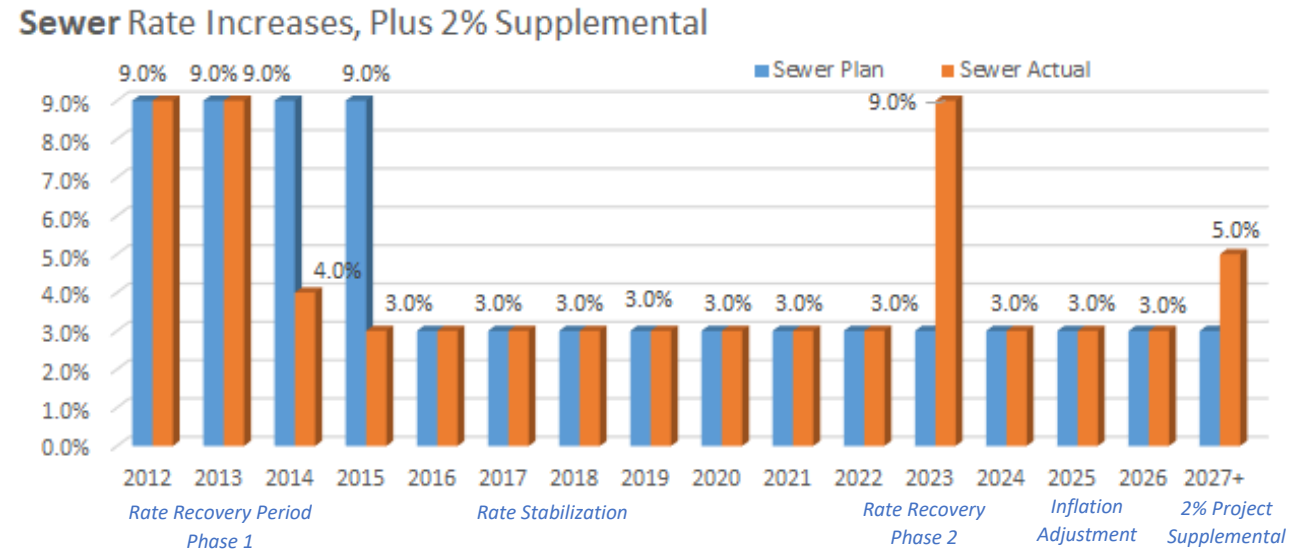
For 2027 the staff has proposed adding a new 1% sewer supplemental rate to be added to the base rate of 3%. For comparison purposes, this report summarizes the impacts of a 2% supplemental rate.

Rate Plan vs. Actual Rates with Supplemental 2% in 2027 Comparison Chart

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	5.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	-2.0%

2% Supplemental

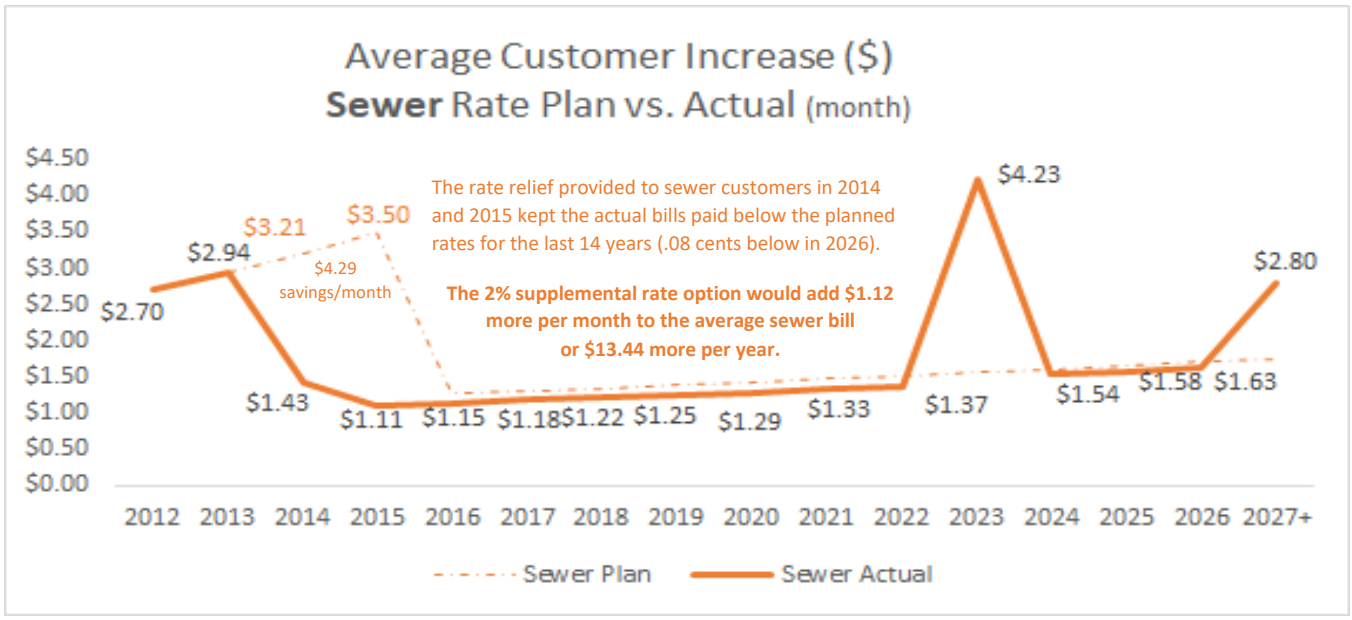


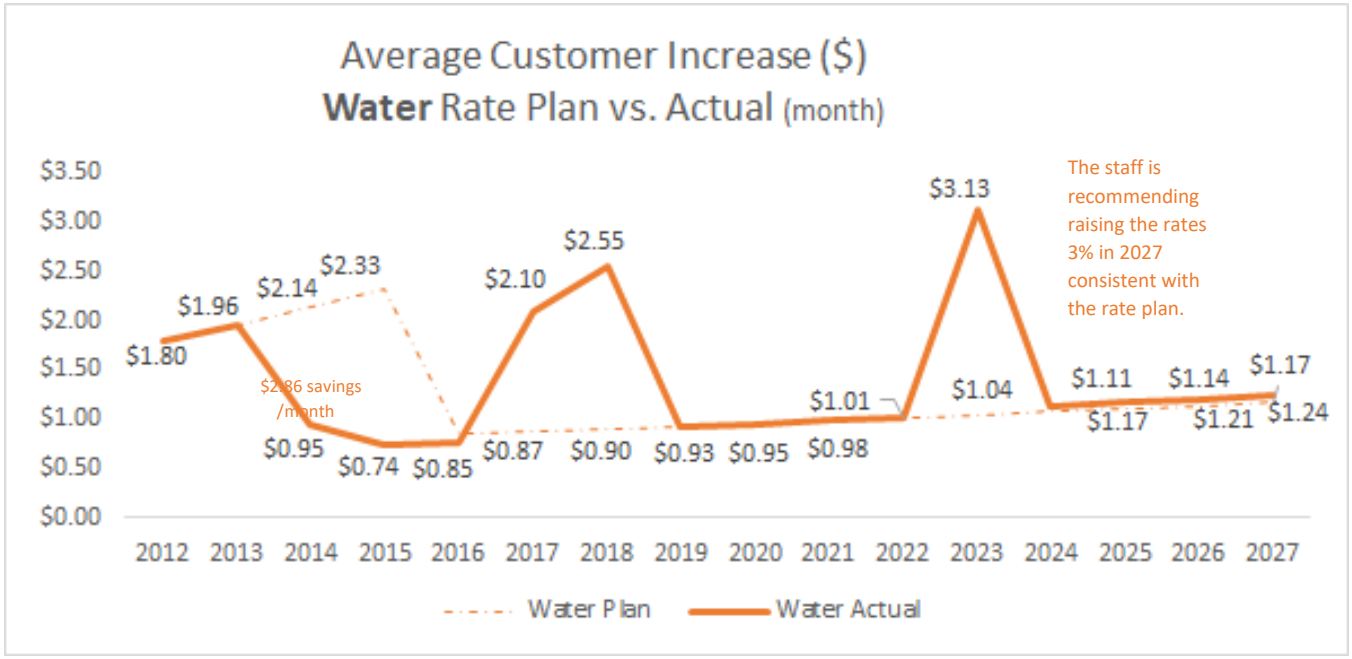


Average Customer Monthly Rate Increases $

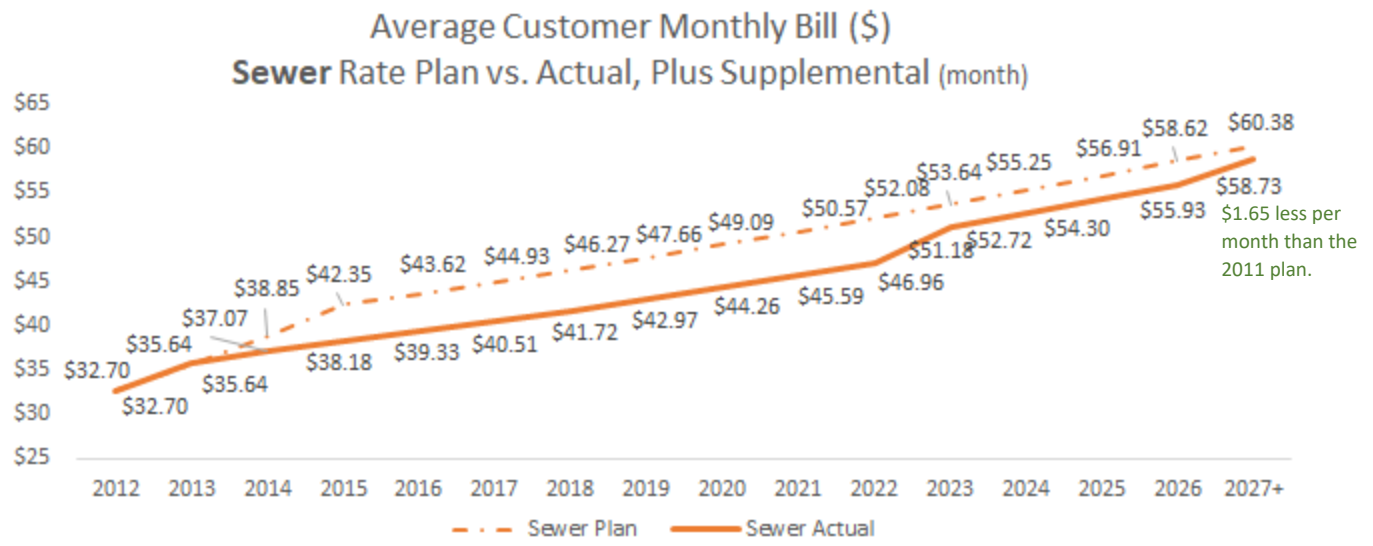
(based on a calculated average of a $20 water bill and $30 sewer bill/month in 2011)

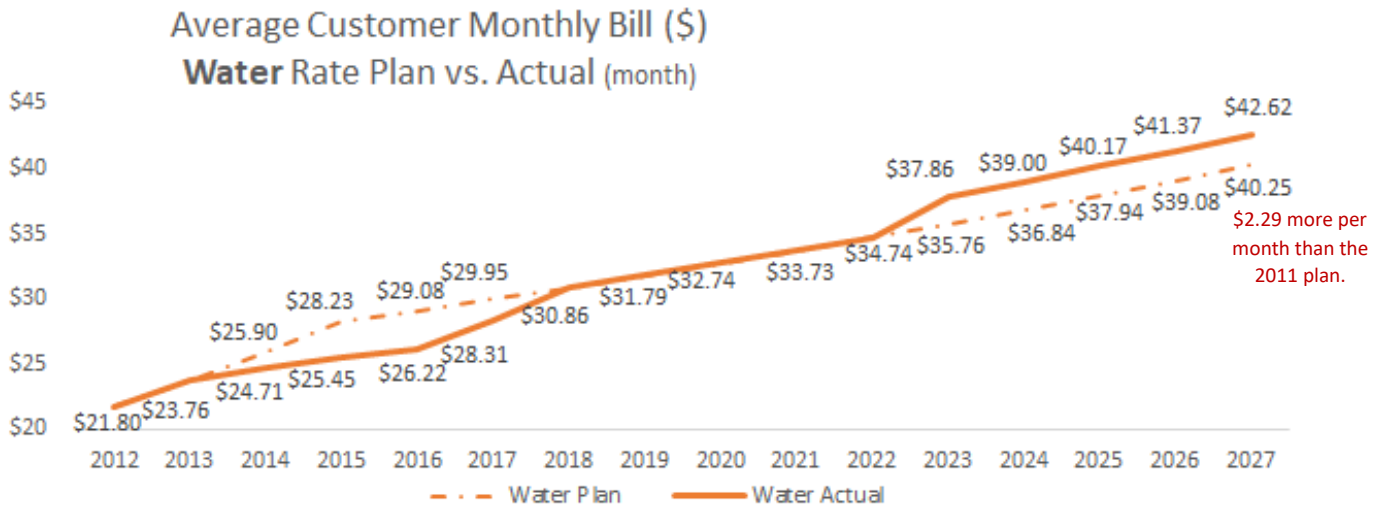
Average Customer Increase $/Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Sewer Plan	$2.70	$ 2.94	$ 3.21	$ 3.50	$ 1.27	$ 1.31	$ 1.35	$ 1.39	$ 1.43	$ 1.47	$ 1.52	$ 1.56	$ 1.61	$ 1.66	$ 1.71	$ 1.76
Sewer Actual	$2.70	$ 2.94	$ 1.43	$ 1.11	$ 1.15	$ 1.18	$ 1.22	$ 1.25	$ 1.29	$ 1.33	$ 1.37	$ 4.23	$ 1.54	$ 1.58	$ 1.63	$ 2.80
Difference	$0.00	$0.00	$1.78	$2.38	$0.13	$0.13	$0.13	$0.14	$0.14	$0.14	$0.15	-$2.66	$0.07	$0.08	$0.08	-$1.04
			Customer Rate Relief			*Compound Customer Rate Savings Annually*						*Inflation Adjustment*			*2% Supplemental*	
Water Plan	$1.80	$ 1.96	$ 2.14	$ 2.33	$ 0.85	$ 0.87	$ 0.90	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 1.04	$ 1.07	$ 1.11	$ 1.14	$ 1.17
Water Actual	$1.80	$ 1.96	$ 0.95	$ 0.74	$ 0.76	$ 2.10	$ 2.55	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 3.13	$1.14	$ 1.17	$ 1.21	$ 1.24
Difference	$0.00	$0.00	$1.19	$1.59	$0.08	-$1.23	-$1.65	$0.00	$0.00	$0.00	$0.00	-$2.66	-$0.06	-$0.06	-$0.07	-$0.07
			Customer Rate Relief Period (rate lower than planned)			*Customer Rate Equalization (rate higher than planned)*						*Inflation Adjustment*				





At the 2% rate increase option for 2027, the City's utility customers would be paying a combined average of $.64 more per month, or $7.68 more per year than originally planned for 2027.





Utility Rate Stabilization Plan + 3% Downtown Supplement Rate

Given the progress of the Council and community planning work related to the downtown sewer relocation project, staff is recommending Council's consideration of a new **supplemental rate** be added to the Sewer Plan in 2027 to begin building the capital funds needed to finance the project.

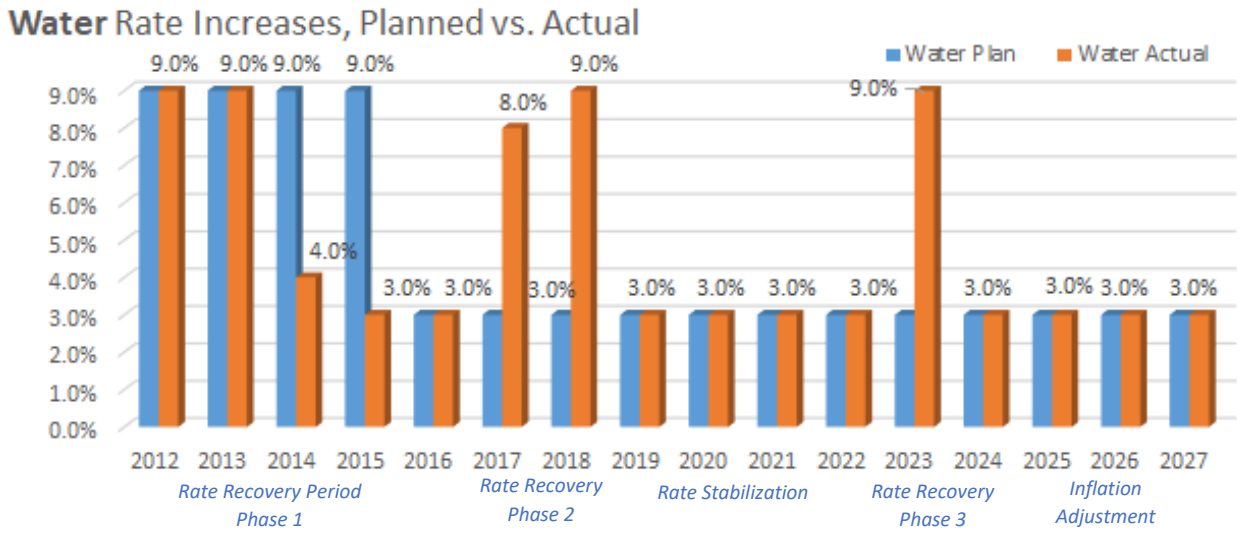
With the range of sewer relocation costs estimated between $13 to $17 million, the project is too large to be absorbed within the existing sewer rate plan. Staff is suggesting adding between 1% to 3% annually to the sewer rate starting in 2027 and ending in 2029/30 so that by the projected start of the project in 2031, the city will have the funds needed to finance the sewer portions of the project (separate funding will still need to be secured for the quality-of-life elements of the project).

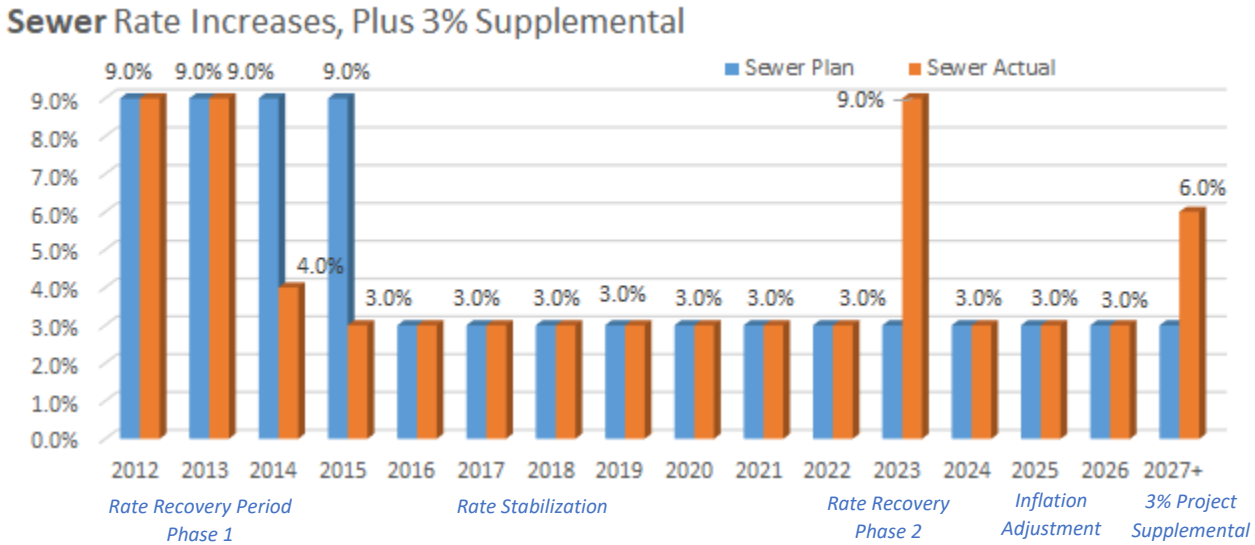
For 2027 the staff has proposed adding a new 1% sewer supplemental rate to be added to the base rate of 3%. For comparison purposes, this report summarizes the impacts of a 3% supplemental rate.

Rate Plan vs. Actual Rates with Supplemental 3% in 2027 Comparison Chart

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Water Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water Actual	9.0%	9.0%	4.0%	3.0%	3.0%	8.0%	9.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	3.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	-5.0%	-6.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	0.0%
Sewer Plan	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sewer Actual	9.0%	9.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	9.0%	3.0%	3.0%	3.0%	6.0%
Difference	0.0%	0.0%	5.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-6.0%	0.0%	0.0%	0.0%	-3.0%

3% Supplemental





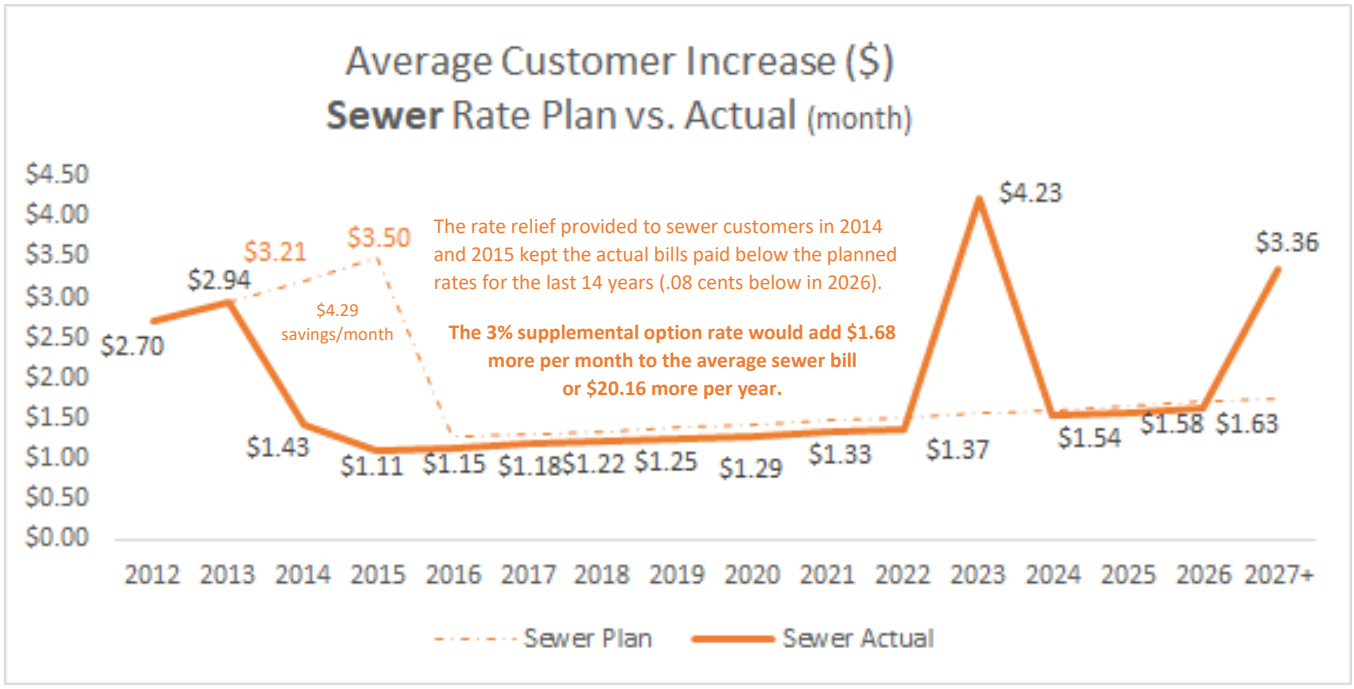
Average Customer Monthly Rate Increases $

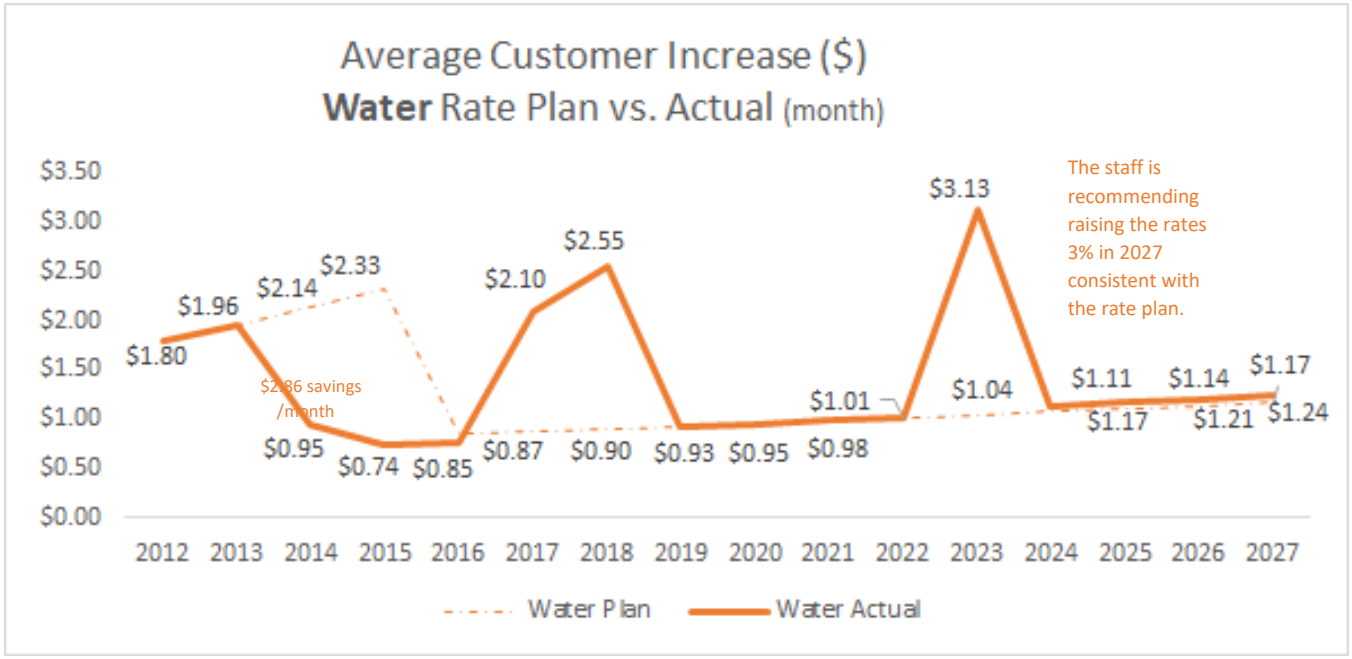
(based on a calculated average of a $20 water bill and $30 sewer bill/month in 2011)

Average Customer Increase $/Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027+
Sewer Plan	$2.70	$ 2.94	$ 3.21	$ 3.50	$ 1.27	$ 1.31	$ 1.35	$ 1.39	$ 1.43	$ 1.47	$ 1.52	$ 1.56	$ 1.61	$ 1.66	$ 1.71	$ 1.76
Sewer Actual	$2.70	$ 2.94	$ 1.43	$ 1.11	$ 1.15	$ 1.18	$ 1.22	$ 1.25	$ 1.29	$ 1.33	$ 1.37	$ 4.23	$ 1.54	$ 1.58	$ 1.63	$ 3.36
Difference	$0.00	$0.00	$1.78	$2.38	$0.13	$0.13	$0.13	$0.14	$0.14	$0.14	$0.15	-$2.66	$0.07	$0.08	$0.08	-$1.60
Water Plan	$1.80	$ 1.96	$ 2.14	$ 2.33	$ 0.85	$ 0.87	$ 0.90	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 1.04	$ 1.07	$ 1.11	$ 1.14	$ 1.17
Water Actual	$1.80	$ 1.96	$ 0.95	$ 0.74	$ 0.76	$ 2.10	$ 2.55	$ 0.93	$ 0.95	$ 0.98	$ 1.01	$ 3.13	$1.14	$ 1.17	$ 1.21	$ 1.24
Difference	$0.00	$0.00	$1.19	$1.59	$0.08	-$1.23	-$1.65	$0.00	$0.00	$0.00	$0.00	-$2.66	-$0.06	-$0.06	-$0.07	-$0.07

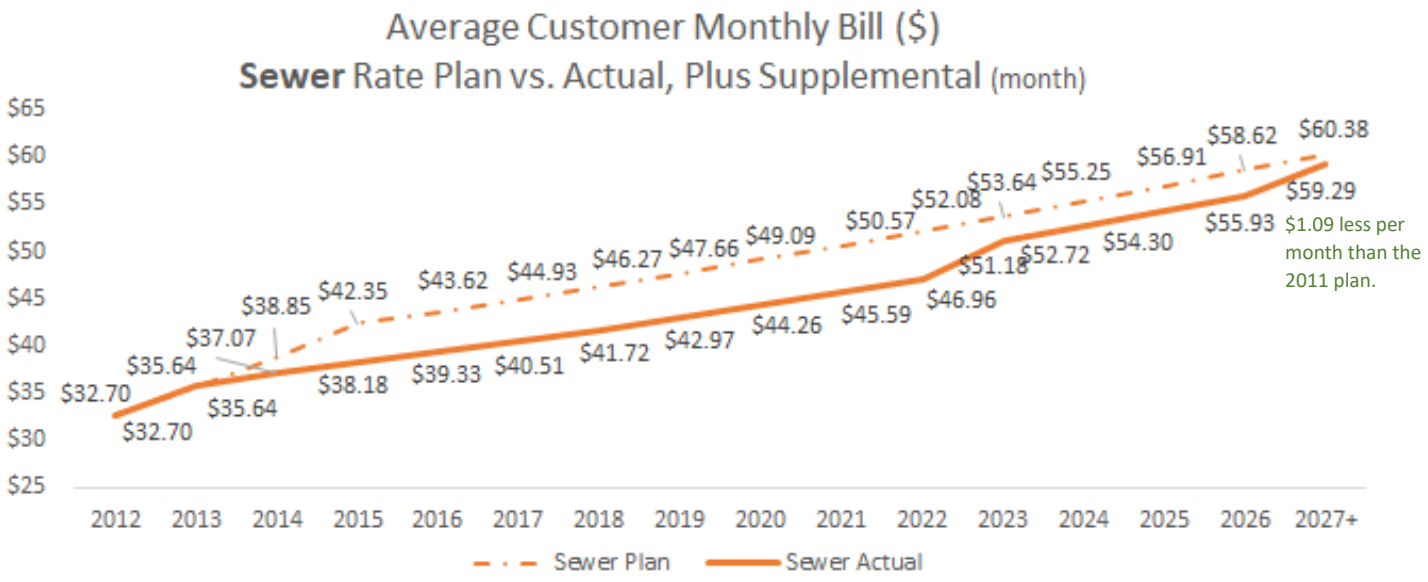
Customer Rate Relief — *Compound Customer Rate Savings Annually* — *Inflation Adjustment* — *3% Supplemental*

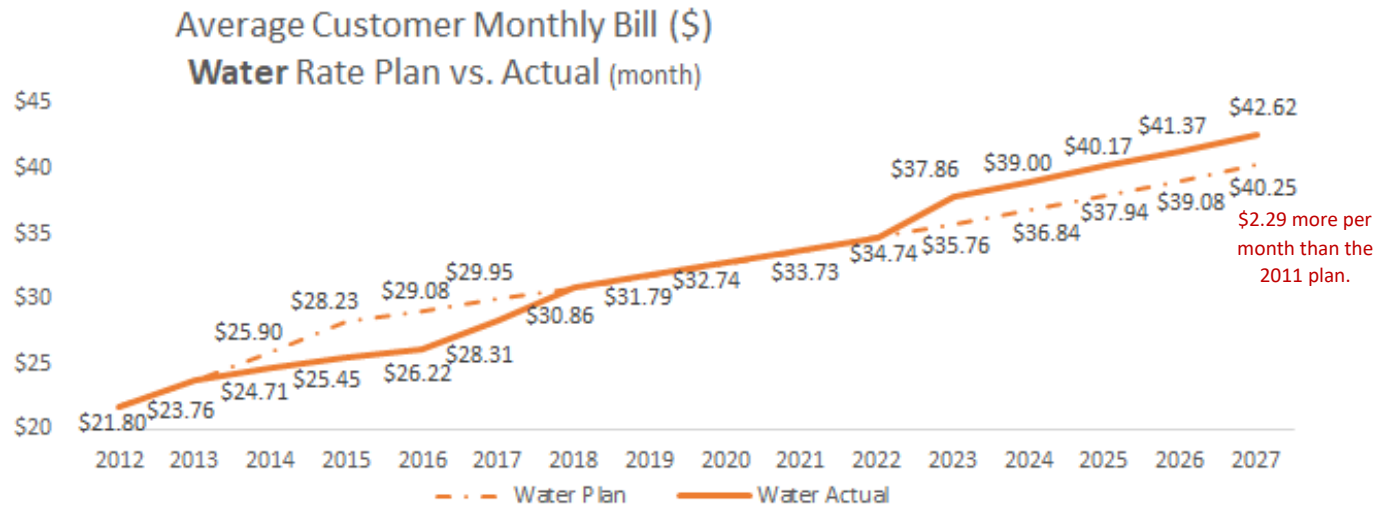
Customer Rate Relief Period (rate lower than planned) — *Customer Rate Equalization (rate higher than planned)* — *Inflation Adjustment*





At the 3% rate increase option for 2027, the City's utility customers would be paying a combined average of $1.20 more per month, or $14.40 more per year than originally planned for 2027.





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: October 23, 2026

Re: Advance of Property Taxes Resolution

Dave,

The City is permitted by Section 321.34 of the Ohio Revised Code to request the County advance to the City any property taxes that have been collected prior to the normal February settlement date. Passage of this resolution will enable the City to receive at least a portion of its property taxes approximately four to six weeks prior to the actual settlement date. I am respectfully requesting City Council's approval of a resolution for this purpose to be placed on the City Council agenda for November 4, 2026.

Thank you.

Rhonda Hall

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

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: October 27, 2026
Re: FY2026 Appropriation Amendment #7

The following appropriation amendments for the November Council Committee Agenda are hereby requested:

Due to 2026 requiring a 27th pay period, I am requesting that Council approve Personnel & Benefits for the attached list of funds for a total of:

Funds - Various

Increase	$ 975,000	Various Departments / Personnel & Benefits - Increase appropriations for the 27th pay period in 2026 due to the pay date being a holiday per R. Hall.
Increase	42,370	Various Departments / Other (O&M) - Increase appropriations for property and casualty insurance per R.Hall.

Fund 001 – General

Increase	$ 50,000	Law / Other (O&M) – Increase approp for counsel per H. Jones 10/xx/26 memo.

Fund 102 – Street Construction, Maintenance and Repair (SCMR)

Increase	$ 25,000	Central Maintenance / Other (O&M) – Add'l appropriations to cover rock salt, per B. McKay 8/20/2026 memo

Fund 201 – Water

Increase	$ 30,000	Water / Other (O&M) – Increase approp for utility locating services per B. McKay 9/21/26 memo.

Fund 202 – Sewer

Increase	$ 30,000	Sewer / Other (O&M) – Increase approp for utility locating services per B. McKay 9/21/26 memo.

City of Kent
27th Pay Appropriations 2026

General Fund (001)		
City Council	$	3,700
City Manager		15,200
Community Engagement		3,900
Information Technology		10,700
Human Resources		4,900
Law		14,500
Budget & Finance		16,800
Community Development		26,400
Economic Development		5,150
Service Administration		5,800
Sustainability		3,600
Fund Total		110,650
West Side Fire (101)		
Fire		5,600
Fund Total		5,600
Street Construction Maintenance & Repair (102)		
Service CM		46,400
Fund Total		46,400
Recreation (106)		
Parks & Recreation		55,250
Fund Total		55,250
Health Department (110)		
Administration		25,300
Workforce Grant		2,500
Fund Total		27,800
Income Tax (116)		
Budget/Finance/IncTaxAdmin		5,000
Fund Total		5,000

Income Tax Safety (124)				
	Police	318,000		
	Fund Total	318,000		
Fire & E.M.S. (128)				
	Fire	223,000		
	Fund Total	223,000		
Water (201)				
	Service	72,000		
	Admin. Support	8,800		
	Fund Total	80,800		
Sewer (202)				
	Service	60,750		
	Admin. Support	8,250		
	Fund Total	69,000		
Solid Waste (205)				
	Admin Support	1,700		
	Service	13,300		
	Fund Total	15,000		
Storm Water Utility (208)				
	Service	13,300		
	Admin. Support	5,200		
	Fund Total	18,500		
	Total Appropriations	$ 975,000	975,000	-

LOVE INSURANCE AGENCY

2026 Insurance		LOVE's BOC	Wichert BOC	Total by Line	
CD 401	001.04.540.401.7360	$ 303.00	$ 265.00	$ 568.00	
CD 402	001.04.540.402.7360	138.00		138.00	
ED	001.04.540.410.7360	51.00		51.00	
CD 405	001.05.560.405.7360	37.00		37.00	
Service 001	001.05.570.710.7360	102.00	1,135.00	1,237.00	
Eng	001.05.570.711.7360	489.00	20.00	509.00	
Law	001.06.570.707.7360	102.00	65.00	167.00	
Finance	001.07.570.708.7360	305.00	570.00	875.00	
Council	001.08.570.701.7360	102.00	415.00	517.00	
CMgr	001.09.570.704.7360	76.00	140.00	216.00	
HR	001.09.570.705.7360	51.00	140.00	191.00	
IT 001	001.09.570.728.7360	206.00	6,290.00	6,496.00	$ 11,002.00
CM 102	102.05.560.601.7360	6,322.00	1,950.00	8,272.00	
VM 102	102.05.560.602.7360	403.00		403.00	8,675.00
Parks	106.03.530.301.7360	805.00	530.00	1,335.00	1,335.00
Health	110.02.520.201.7360	357.00	132.00	489.00	489.00
Police	124.01.510.102.7360	3,882.00	1,977.00	5,859.00	5,859.00
Fire 108	128.01.510.108.7360	1,475.00	1,318.00	2,793.00	
Fire 109	128.01.510.109.7360	43.00		43.00	
Fire 112	128.01.510.112.7360	470.00		470.00	3,306.00
WTP	201.05.550.501.7360	602.00	2,905.00	3,507.00	
CM 201	201.05.550.605.7360	146.00		146.00	
UB 201	201.07.550.724.7360			-	
IT 201	201.07.570.728.7360	43.00	2,096.00	2,139.00	5,792.00
WRF	202.05.550.503.7360	765.00	2,636.00	3,401.00	
CM 202	202.05.550.605.7360			-	
UB 202	202.07.550.724.7360			-	
IT 202	202.07.570.728.7360	45.00	2,096.00	2,141.00	5,542.00
UB 204	204.07.550.708.7360			-	
CM 205	205.05.550.605.7360			-	
Service 205	205.05.570.710.7360			-	
Service 102				-	
Service 208	208.05.570.710.7360		370.00	370.00	370.00
		$ 17,320.00	$ 25,050.00	$ 42,370.00	$ 42,370.00

LAW DEPARTMENT MEMORANDUM
KENT, OHIO

To: Rhonda Hall, Budget and Finance Director
From: Hope L. Jones, Law Director
Date: October 21, 2026
Re: Appropriation Request

Ms. Hall,

I have used much more money on Professional Services this year than expected. I have also asked Clemans Nelson to assist us with negotiations. I am requesting that $50.000 be added to the Law Department's fund 001-06-570-707-7340. If you have any questions regarding this request, I would be happy to talk to you.

Thank you, Rhonda.

Hope

MEMO

September 21, 2026

TO: RHONDA HALL, FINANCE DIRECTOR

FROM: BRAD MCKAY, FACILITIES MANAGER BM

RE: USIC LOCATING SERVICE

In 2026 we contracted with USIC for utility locating services, at the time, we estimated a yearly cost of approximately $30,000.00. However, due to the mass number of ticket requests in association to the Fiber Optics and the East Main project, the cost has quadrupled. We currently owe USIC $89,795.85. We are requesting $85,000.00 in additional funds for this vendor. Unfortunately, our current lines are quickly diminishing and combining these lines to pay this vendor would leave our department in financial distress.

The $85,000 should be split as follows:

102 05 560 601 7390 $25,000
201 05 550 605 7390 $30,000
202 05 550 605 7390 $30,000

LAW DEPARTMENT MEMORANDUM
KENT, OHIO

To: Dave Ruller, City Manager
From: Hope L. Jones, Law Director
Date October 28, 2026
Re: Feeding Wild Animals

Mr. Ruller,

I request Council Committee time on November 4, 2026, to discuss the issue of whether to include 'feral cats' in our ordinance forbidding feeding of wild animals by residents. The Supreme Court has included feral cats as being protected by the state's "Cruelty to Animals" statute. While communities still have the authority to prohibit or restrict feeding strays, we have received several emails from residents that are thoughtful on the issues involved, including TNR programs. It is my belief that we should strike "feral cats" from our ordinance in order to determine how Council would like to proceed.

Thank you, Dave,

Hope

Issue #11 – Fall 2026

Sustainable Kent News

The latest on sustainability efforts in Kent

City of Kent Sustainability Commission

INSIDE

Chronicling Implementation of the Climate Action Plan (CAP)

Tracking Kent's Sustainability Progress: 2025 Greenhouse Gas Inventory Update

North Mantua St. Project Update

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Kent's New Eco-Village Project

Around the City

Kent Environmental Council (KEC) – Portage Moving ForWaRD

City of Kent – Cuyahoga River Day Clean-up Success

Summit e-Waste at Kent Free Library - Electronics Recycling Event Recap

Portage Parks District Education Center Survey

Calendar

Find upcoming events and other items of interest





Happy Fall everyone! The City of Kent has permanently designated October as Sustainability Month!

The October Sustainability Month Celebration invites all residents, schools, businesses, and organizations to join this celebration by participating in activities throughout the entire month that promote sustainable practices.

Everything from remembering to take your own bags to the grocery store to hosting a special event promoting sustainable practices qualify as contributing to this celebration. By showcasing sustainability efforts together throughout the month, we'll create a celebration as unique and special as Kent itself!

Be sure to visit the City's October Sustainability Month Celebration webpage for more information about how to participate and for a listing of community practices and events.

Keep reading below for a wonderfully packed edition providing updates on a variety of initiatives and sustainability work happening in the City and Kent community!

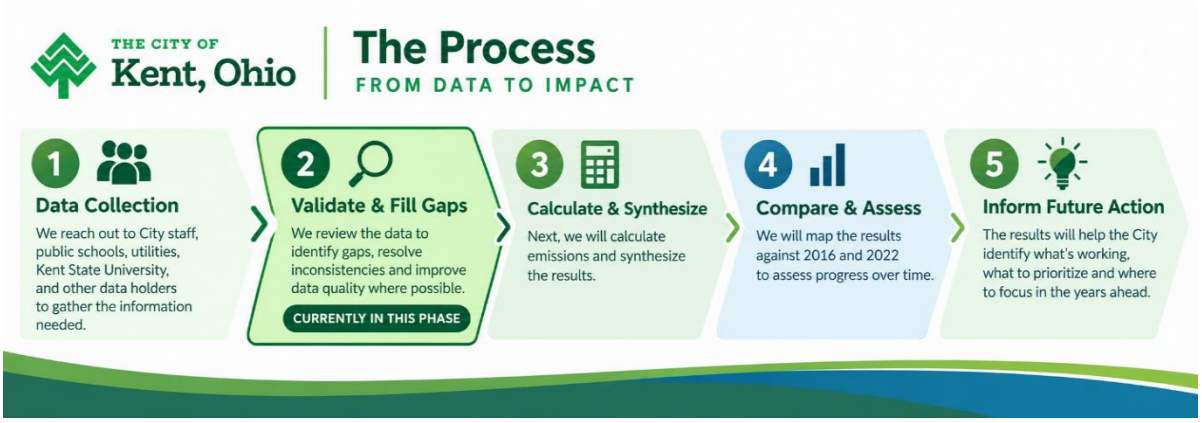
Should you ever have questions, comments, and/or suggestions related to the City's Climate Action Plan or other sustainability work, please feel free to contact the City's Sustainability Coordinator, Julie Morris, at: julie.morris@kentohio.gov.

CHRONICLING IMPLEMENTATION OF THE CLIMATE ACTION PLAN

Tracking Kent's Sustainability Progress: 2025 Greenhouse Gas Inventory Update

Greenhouse gas (GHG) inventories are an important tool for understanding a community's environmental impact and measuring progress toward its sustainability goals. Greenhouse gases, including carbon dioxide and methane, trap heat in the atmosphere and contribute to climate change. By tracking emissions over time, cities can better understand their sources, evaluate the effectiveness of sustainability initiatives, and make informed decisions about where to focus future efforts. This data-driven approach helps communities build a more sustainable, resilient, and healthy future for residents.

The City of Kent continues this important work with its latest community-wide GHG Inventory, adding 2025 data to its previous inventories from 2016 and 2022. KERAMIDA, which originally supported the development of Kent's Climate Action Plan and has assisted with each inventory to date, is once again supporting the City in this effort. Using the Global Protocol for Community-Scale Greenhouse Gas Inventories (GPC), an internationally recognized best-practice methodology, the project evaluates emissions across three key sectors: stationary energy (including buildings and energy use), transportation, and waste. Comparing these sectors across inventory years will help Kent understand how its emissions profile has changed and where additional action may have the greatest impact.



The project is currently in the data collection and validation phase. This involves coordinating with City staff, public schools, utilities, Kent State University, and other data holders to gather the information needed to develop a comprehensive picture of community-wide emissions. The team then reviews the collected data to identify gaps, resolve inconsistencies, and improve data quality wherever possible. Once this process is complete, the team will calculate and synthesize emissions results and compare them with the 2016 and 2022 inventories to assess progress over time. These findings will give the City a valuable decision-making tool to evaluate the effectiveness of existing efforts and identify priorities for future sustainability initiatives.

As Kent celebrates Sustainability Month, this work highlights the importance of measuring progress alongside taking action. A GHG inventory provides the foundation for understanding the impact of the City's efforts and identifying opportunities to create even greater community value. Beyond reducing emissions, sustainability initiatives can deliver meaningful co-benefits, including improved air quality and public health, lower energy costs, more accessible transportation options, reduced waste, greater climate resilience, and an enhanced quality of life for residents. By tracking progress and using data to guide decisions, Kent can build on its sustainability achievements and create a healthier, more resilient community for the future.

North Mantua St. Project Update

The plan for road improvements to a section of North Mantua St. including the northern entrance into the City of Kent are progressing and construction is anticipated to begin next spring.

The City, Kent City Schools, and Davey Tree are partnering to make improvements to a nearly half-mile section of N. Mantua St., from Needham Ave. to just beyond the northern Kent City limits. This well-traveled stretch of road includes Theodore Roosevelt High School, River Bend residential development and the corporate headquarters for Davey Tree. The project is part of the Transportation Strategies in Kent's Climate Action Plan, with a goal to improve active transportation options; including making it safer to walk and bike to school and constructing the first section of the Lake Rockwell Trail.

Planned improvements include a single lane roundabout at the relocated Davey Tree Dr. and N. Mantua St. intersection, the addition of a right turn lane exiting River Bend Blvd., an upgraded traffic signal at the Roosevelt Dr. intersection and a median boulevard. There will also be pavement resurfacing, curbing, driveways, sidewalks, shared use path, drainage, streetscaping, lighting, and signing and pavement markings. These improvements will integrate with the planned extension of the Lake Rockwell trail on the school district campus and Davey Tree's SEED campus.

The project design is nearly complete and the City is waiting for final approval from the State Department of Transportation. Davey Tree and Kent City Schools have each donated land for the construction and the land transfers are complete. Total cost of the project is $7.4 million and as of early October the City has received $5.3 million dollars in grants.

You can learn more about the planned improvements online. You can also contact City Engineer Jim Bowling at 330-678-8106 or Jim.Bowling@kentohio.gov.

Connected for Climate: Kent's Green Calendar



Interested in some brief highlights about the City's Climate Action Plan initiatives and other sustainability related work? Curious about sustainability-related events happening in the area each month? Stay tuned to the new Connected for Climate: Kent's Green Calendar webpage, as it will be updated with new information throughout every month moving forward!

We would be pleased to add your event to Kent's Green Calendar! Contact the City's Sustainability Coordinator, Julie Morris at **julie.morris@kentohio.gov** for more information about submission requirements, and with any questions you have about the below information.

Kent's New Eco-Village Project



The City's Planning Commission has approved a new, sustainable, 144-unit Eco Village housing complex for the vacant parcel situated between Marc's Plaza and SR261.

Described in more detail by the developer Urban Imperial Construction, L.L.C. (UIC), this project is a "a transformative net-zero multi-family sustainable housing community that complies with the City of Kent's development requirements and the strategic objectives outlined in Kent's Climate Action Plan (CAP). The project consists of three six-story structures containing a total of 144 two-bedroom sustainably constructed apartments, with a focus on leasing to veterans, seniors, and families. UIC intends to offer a minimum of 48 units available to tenants qualifying for the Portage Metropolitan Housing Authority's Project-Based Voucher (PBV) lease program."

UIC goes on to note "the Kent Eco-Village represents more than affordable housing; it is a model of sustainable living. The sustainable buildings will help reduce the utility bills and carbon footprint of the residents, while simultaneously creating a thriving community of local individuals and families. Our mission is to help expand the City of Kent's affordable housing inventory, through a vision of advancing our communities climate and sustainability goals." Start dates for construction are expected in 2027.

For more on the project description, site plan, and floor plans visit: kent-eco-village-project-description.pdf

VISIT OUR SUSTAINABILITY OVERVIEW WEBPAGE!

The City has a webpage to highlight its sustainability work and keep the community posted about related Climate Action Plan implementation progress, programs, news, events, and more!

Visit: https://www.kentohio.gov/business-building-development/sustainability-overview/

AROUND THE CITY

Portage Moving ForWaRD
By: Kent Environmental Council

Across Portage County, neighbors are launching a simple, practical idea that almost everyone can get behind: waste less food, feed more people, and keep good soil out of the landfill. It's called Portage ForWaRD, which stands for Food Waste Reduction and Diversion, and this fall it's rolling forward with a new countywide composting network built on partnership, common sense, and community pride.

The Scale of the Challenge

Food insecurity touches roughly one in six Ohioans, more than 1.8 million people statewide, and Portage County is no exception. An estimated 14.1% of Portage residents, about 22,700 of our neighbors, are facing food insecurity, including 16.5% of local children[1]. These aren't abstract numbers; they show up at Kent Social Services, at Ravenna's Center of Hope, and at pantries across our townships every week.

The last couple of years have made that need grow. When pandemic-era emergency food benefits ended in 2023, Ohio households lost more than $126 million a month in federal food assistance, and Ohio's foodbanks faced record demand: 14.66 million pantry visits in 2023 alone, followed by the highest six-month stretch of visits in the network's 35-year history by late 2024[2]. Then came new federal cuts to food-bank supply chains in 2025, which translated locally into real numbers: the Akron-Canton Regional Foodbank reported losing two federal food programs, meaning 177,550 fewer pounds of food reaching Portage County's 26 pantries, senior programs, and youth meal sites[3]. Whatever anyone's politics, most of us agree on this: our neighbors shouldn't go hungry, and every community has a role to play in closing that gap.

Where the Food Actually Goes

Here's the twist: while families are going without, we are also throwing away enormous amounts of good, usable food. The USDA estimates that 31% of the entire U.S. food supply available at the retail and consumer levels—about 133 billion pounds, valued at roughly $161.6 billion—went uneaten in a recent benchmark year. Roughly a third of that loss happens at grocery stores; the other two-thirds happens in our own homes, restaurants, and cafeterias[4].

But that wasted food has to go somewhere, and it mostly goes into the landfills. Ohio currently operates 47 licensed solid waste landfills[5]. In the most recent statewide waste study, Ohio added 9,587,953 tons of material in

a single year, and nearly a quarter of that, 2,291,521 tons (23.9%), was compostable organic material. Food alone accounted for 1,252,858 tons, or 13.1% of everything Ohio buries[6]. Put another way: roughly one out of every four truckloads heading to an Ohio landfill is carrying something that could have fed a family or enriched a garden instead.

Why It Matters for Everyone

Landfill space is finite, and nobody wants the next one built next door, so anything we can do to extend the life of existing sites is a win for every township. There's also a climate and energy angle worth noting: although compostable waste is only about 24% of what goes into landfills, it generates an outsized 58% of landfill methane emissions, and methane is a far more potent driver of atmospheric warming than carbon dioxide, pound for pound[7]. That methane could be captured and burned as a fuel for homes, businesses, or vehicles, but today, only 13 of the 73 landfills in Ohio's tracked system are actually recovering that gas for energy[8]. That's untapped opportunity coming out of the ground, waiting to be put to work (think PARTA buses).

What You Can Do Starting Today

The good news is this is a problem any household can help solve, and every small habit adds up:

- **Shop Smart**. Buy only what your family will actually eat this week; it saves money at the register as much as it keeps food out of the trash.
- **Donate the Extra.** If your pantry, garden, or event has good surplus food, Portage County has real places ready to use it: Kent Social Services accepts fresh produce and welcomes calls to arrange convenient drop-offs; Flashes Fighting Hunger at Kent State runs an active weekly produce-rescue program; and Christian Cupboard–Ravenna/Center of Hope serves families through the Akron-Canton Foodbank network[9].
- **Compost It — Don't Trash It**. When food truly can't be eaten or donated, it belongs in a compost bin, not a garbage can.

Portage ForWaRD: Neighbors Building the Solution Together

Portage ForWaRD is a genuinely grassroots, multi-organizational effort led by the Kent Environmental Council, working alongside the Portage County Solid Waste District, the City of Kent's Sustainability Commission, Rubber City Reuse, the United Methodist Church of Kent, Kent State University, and Green Teams from churches across the county[10]. It's the kind of coalition—civic, academic, faith-based, and nonprofit—that shows what a community can build when it focuses on shared, practical goals instead of division.

The first visible piece of the puzzle is already in place: a free community compost drop-off bin behind the United Methodist Church of Kent (1435 E Main St, Kent, OH), made possible through the leadership of Pastor Nathan Howe and Green Team leader Claire Bank and through a donation from the Kent Environmental Council. It's open to any area resident—no fees, no hoops, just bring your food scraps. Use your won bucket or container and just dump the food scraps into the bin. Only BPI plastic bags are permitted but not necessary. More drop-off sites, coordinated through Portage ForWaRD, are on the way.

Portage ForWaRD is designed to work for real neighborhoods, not against them. It's a resident-driven program that gives everyday people the agency to make a difference, and every new site is chosen using real criteria such as population density, accessibility along commuter routes, and demonstrated community interest so the program grows where it will actually get used. Just as important, it's built to add new drop-off capacity without adding new collection trucks or traffic to our roads.

The plan ahead is a deliberate, three-phase expansion of free community composting sites across Portage County with steady, sustainable growth rather than a rushed rollout.

Reducing waste, feeding neighbors, and protecting the land we all share isn't a partisan issue; it's a Portage County issue, and it's one we can solve together, one bucket at a time.

Learn more, find a drop-off location, or get involved with Portage ForWaRD through the Kent Environmental Council (https://kentenvironment.org) or Rubber City Reuse (https://www.rubbercityreuse.com).

City of Kent 2026 Cuyahoga River Day Clean-up Success



The August 22, 2026, Cuyahoga River Clean-up event started at John Brown Tannery Park at 8:00am and ended at noon. We were fortunate to have it perfectly timed between the thunderstorms.

Twenty-nine people volunteered their Saturday mornings for some grueling yet fulfilling work. The group moved upstream from Tannery to the island in between the river and the remnants of the canal dragging the canoes. The John boats were lowered down the bank from Silk Mills Apartment's parking lot earlier in the morning by City of Kent Water Reclamation Division staff. We filled all four boats and made our way back to Tannery Park. Getting back to tannery was difficult, we had to move a lot boulders and cobbles in the riffles so that the boats did not run aground with the extra weight. We again went upstream with two boats after offloading for a second load.



Among the debris the volunteers found about 16 RR ties, 5 pallets, and possibly a few tons of scrap metal including old sections of sewer lateral, some sort of thick iron door possibly for a coal oven that weighed up to 300 lbs, a roughly 70 lbs pulley or come along with leaded weights attached to old netting, a 10 foot long two prong pitchfork with a looped handle, lots of RR car springs, and RR tie plates. Out of the ordinary for a river clean-up event not a single tire was found.

City of Kent staff from the Central Maintenance Division operated the loader and dump trucks to collect the roughly 5 tons of debris and Water Reclamation staff returned for two trips to collect the watercraft.



The group of volunteers though exhausted, all seemed to have had a great time and left with the feeling that they had made the world a little better. A few indicated that they looked forward to volunteering again next year.



It was hectic day, but we adapted well with changing the take-out location and notifying city staff of the altered plans. We collected maybe 5 tons of trash/debris, most of which had likely been there for several decades.



Summit e-Waste Recycling Solutions and Kent Free Library's Electronics Recycling Day Recap



On Saturday, September 26, 2026, Summit E-Waste Recycling Solutions and Kent Free Library hosted an Electronics recycling day event. In addition to offering free e-waste collection and on-site mobile hard drive shredding that day, Summit e-Waste Recycling Solutions donated $0.05 per pound of all material collected directly back to the Kent Free Library.

Benjamin Baker, Vice President of Summit e-Waste Recycling solutions shared the results of this event noting, “we saw 100 vehicles in attendance in the two hour period of the event. That is a remarkable amount of vehicles in only two hours. We collected a total of 5,700 lbs. of e-waste, which allows for a $285 donation to the Library Foundation.”

To learn more about their Community Electronic Recycle events, visit: https://summitecycle.com/community-recycle-events/

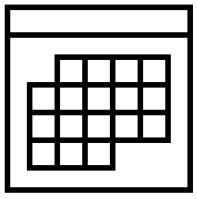


Park Education Center Survey
By: Portage Park District

We are in the early planning stages for our first Portage Park District Education Center! We are gathering input from community partners to assist in our planning process.

The Education Center will be more than just a building. It will be a gateway to conservation and exploration of our natural resources, a place for dynamic learning for all ages, a space to connect and build community, and a legacy for future generations. Imagine the possibilities! We hope this project will be a centralized community hub that is focused on the importance of our local natural resources, reinforcing that humans are inherently connected to nature.

To provide this valuable input and take the survey visit: https://www.portagecounty-oh.gov/portage-park-district/things-do/webforms/park-education-center-survey



CALENDAR & ITEMS OF INTEREST

Supporting our local businesses and organizations is a key component of Sustainability! Check out the City's Culture & Community section of the website (www.kentohio.gov/culture-community/) for more details about the following:

- **Haymaker Farmers' Market**
  - Open year-round, every Saturday morning in Kent: Held **outdoors** in downtown Kent on Franklin Ave. from April through November, 9am to 1pm, and **indoors** at the United Methodist Church (1435 E. Main St., Kent in the UMC Pierson Hall) from December through March, 10am to 1pm. Visit www.haymakermarket.com for full details.

- **Main Street Kent**
  - A non-profit organization that focuses on the promotion, beautification, and revitalization of downtown Kent. The City of Kent, Kent State University, local businesses, and community members support Main Street Kent. Check out their full calendar of events here: www.mainstreetkent.org/events/full-calendar/ .

- **Kent In Good Company Podcast**
  - Hosted by Kent resident and small business owner, Katy Thomas, head to the Main Street Kent website at the following link to listen and learn more about Kent's local businesses: https://mainstreetkent.org/discover/in-good-company/ .

- **The Kent Area Chamber of Commerce**
  - Visit www.kentbiz.com/events/eventcalendar for a full listing of Chamber and Community events.

- **Kent Historical Society & Museum**
  - Learn more about our community at Kent's primary history resource and reference center! Visit www.kentohiohistory.org for organization details and events.

- **Kent Parks and Recreation**
  - Offers a variety of locations, programs, and events for individuals and families to enjoy. They provide quality recreation and entertainment for the community through parks, sports, fitness, education and cultural arts. Visit their full program and event offerings at: www.kentohio.gov/culture-community/kent-parks-and-recreation/

- **Portage Parks Free Events**
  - For a full list of events and information visit: https://www.portagecounty-oh.gov/portage-park-district

- **Sun in Leo's Clothing Swap – Rainbow Weekend Special 10/16/26 through 10/18/26**
  - Join us for a Gender Affirming clothing swap for free clothes to everyone all weekend at the Sun in Leo store located in Acorn Alley, downtown Kent. For more information visit: https://mainstreetkent.org/rainbow-weekend/

- **Kent Free Library's Fall Family Fest – 10/24/26**
  - Join us any time between 2 and 3:30 PM to decorate a pumpkin cookie, make a paper bag scarecrow, snap a family selfie in front of our fall backdrop, and more. Families with children of all ages visit the webpage for full details and to register for this free event.

- **City-wide Trick or Treat – 10/25/26**
  - The City-wide neighborhood Trick or Treat is scheduled for Sunday, October 25th, 2026 from 4pm-6pm. Get your costumes and candy ready! Have fun and be safe.

- **ESDRI Forum: Sustainability in Community – 10/26/26**
  - 6:15 - 8 PM, Reception 8 - 9 PM
    Kiva Auditorium at the Kent State University Student Center
    Join the Environmental Science and Design Research Institute at Kent State University for a forum discussion with three experts whose work shapes sustainability and engagement in Northeast Ohio communities. Julie Morris, Sustainability Coordinator for the City of Kent, Deepa Vedavyas, Director of Resiliency and Sustainability at Northeast Ohio Public Energy Council (NOPEC), and Greg Peckham, President & CEO for the Conservancy for Cuyahoga Valley National Park will speak on their career pathways and current work and join in a conversation moderated by Kent State

University professor Jennifer Mapes, Ph.D. This event will showcase how cities can collaborate to achieve their sustainability goals, how collective action can secure environmentally friendly and affordable resources, and how partnerships among governments, nonprofits, businesses, and residents can support thriving communities and resilient landscapes. Supported by the Kent State Healthy Communities Research Institute and Community Engaged Research Institute. This event is FREE, but registration is encouraged - Please RSVP here.

- **Family Friendly Halloween in Downtown Kent – 10/30/26**
    - Head to downtown Kent from 5pm-7pm with the kids for some trick-or-treating and family-friendly fun! Several businesses and organizations will be set up at the Hometown Bank Plaza, plus dozens of others will be handing out treats from their storefronts. Visit the website for full details.

      Stop for some dinner before, during or after this spooktacular event! Find a great local spot at: https://mainstreetkent.org/eat-drink-shop/eat-drink/

- **Pre-Holiday Sip & Shop – 11/14/26**
    - Skip the holiday hustle and enjoy a more relaxed way to shop local at Main Street Kent's Pre-Holiday Sip & Shop in downtown Kent from 11am to 4pm! Start your day at Bella Vita Wellness Company in Acorn Alley (154 E. Main St., Suite E) to check in and pick up your free Sip & Shop tote and shopping pass—available to the first 100 guests. Then, sip and shop your way through downtown Kent, where participating businesses will offer special discounts just for Sip & Shop guests. At most participating businesses, make a purchase during the event and receive a free holiday ornament to take home.
      Participating businesses include Bell Tower Brewing, Bella Vita Wellness Company, Board and Bevy, Branded in Kent, Daisy Pops, Flourish Plant Mkt., Gigi's Ristorante & Market, Hippie Fox Rocks, Keys by Keleigh, Laziza Craft Kitchen, Leaf Home & Blooms, Off the Wagon, Silver and Scents, Squirrel City Jewelers and Sun in Leo.Come early, grab your tote, enjoy a drink and find something special while supporting downtown Kent businesses—all before the holiday rush begins! Full details at: Pre-Holiday Sip & Shop

- **The Kent Flea – Holiday Markets 11/14/26 & 12/12/26**
    - Come visit the Kent Flea & Makers Market located at the historic Marvin Kent Home at 409 W. Main Street in Kent. The last two markets of the season are Holiday Markets and will be held from 10am – 4pm on 11/14/26 and 12/12/26 respectively. Full market details available at: https://www.facebook.com/kentflea/

- **Festival of Lights and Small Business Saturday – 11/28/26**
    - Grab your coats, scarves, mittens, and cameras and enjoy the magic of the season with your family and friends at the Festival of Lights sponsored by Axess Family Services on Saturday, November 28, 2026 (Small Business Saturday) from 5:30pm-9pm, and presented by the Kent Area Chamber of Commerce. The event will be held in traditional fashion by the Main Street Bridge, Hometown Bank Plaza and gazebo at the corner of Main Street and Franklin Avenue in downtown Kent. Highlights include Santa and Mrs. Claus arriving by train, light-up of downtown Kent, horse drawn wagon rides, cookies and hot chocolate. Before and after enjoying the festivities, keep your holiday spirit going by supporting local at downtown Kent shops and restaurants (business hours will vary) to support them for Small Business Saturday. Limited road closures will be made for the safety of people attending the Festival of Lights. For more information, please contact the KACC office at 330.673.9855 or dcampbell@kentbiz.com.

- **Main Street Kent Cookie Walk – 12/6/26**
  - Save the date! Main Street Kent's Cookie Walk is scheduled for 12/6/26 from 10am – 5pm. Follow the webpage for more details as they become available.

- **Kent Community Timebank Orientation – 12/13/26**
  - JOIN THE KENT COMMUNITY TIMEBANK BY ATTENDING OUR QUICK ORIENTATION! Join one of the most active timebanks in the United States by attending the short orientation for the Kent Community Timebank! This meeting is all you need to do to become a member. You do not need to live in Kent to participate. You are invited! Current KCTB Members are also welcome to attend to refresh their understanding or to give an attestation to the value of the KCTB! You will earn timecredits for attending! Visit the website for full details and items to fill out before attending this free event.

- **Yard Waste Transfer Site - Open Through 12/19/26**
  - The yard waste transfer site hours are Tuesdays 9am-1pm, Wednesdays 5-8pm (through 10/28/26) and Saturdays 9am-noon. The site is a place for residents of Kent to drop off brush, clippings and other yard waste. It is also the place to get the grindings from the waste, to use like mulch, for free! Stop by near Cherry Street and Mogadore Rd, near the entrance to Plum Creek. The Yard Waste Site is closed during the winter months. It will remain open until December 19th, 2026, weather permitting. During winter weather prior to the anticipated winter closing date of December 19th, please call the Service Department at 330-678-8105 to verify that the site is open. Full details at: https://www.kentohio.gov/living-here/garbage-and-recycling/yard-waste/

City of Kent
Income Tax Division

September 30, 2026
Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)

Monthly Cash Basis Receipts

Total receipts for the month of	September, 2026	$	1,593,475
Total receipts for the month of	September, 2025	$	1,328,516
Total receipts for the month of	September, 2024	$	1,289,344

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

			Year-to-date Actual	Percent of Annual
Total receipts January 1 through	September 30, 2026	$	13,541,272	72.03%
Total receipts January 1 through	September 30, 2025	$	13,948,745	80.47%
Total receipts January 1 through	September 30, 2024	$	13,776,804	92.81%

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

Year	Annual Budgeted Receipts	Revised Budgeted Receipts	Year-to-date Actual Receipts	Percent Collected	Percent Remaining
2026	$ 18,800,000	$ 18,800,000	$ 13,541,272	72.03%	27.97%

Comparisons of Total Annual Receipts for Previous Ten Years

Year	Total Cash Basis Receipts*	Change From Prior Year
2016	14,192,888	-2.65%
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%

* - 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.

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 September 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	1,603,889	(24,177)	-1.49%
July	1,472,405	1,523,424	1,537,932	14,508	0.95%
August	1,520,823	1,279,747	1,294,012	14,265	1.11%
September	1,289,344	1,328,516	1,593,475	264,958	19.94%
October	1,718,384	1,628,183	-		
November	1,429,899	1,400,545	-		
December	1,379,506	1,391,926	-		
Totals	$ 18,304,594	$ 18,369,400	$ 13,541,272	$ (407,473)	

	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	9,115,853	(701,205)	-7.14%
July	10,966,638	11,340,482	10,653,786	(686,697)	-6.06%
August	12,487,461	12,620,229	11,947,797	(672,432)	-5.33%
September	13,776,804	13,948,745	13,541,272	(407,473)	-2.92%
October	15,495,188	15,576,929			
November	16,925,087	16,977,474			
December	18,304,594	18,369,400			
Totals	$ 18,304,594	$ 18,369,400			

2026 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended September 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	389,152	(14,131)	-3.50%
August	397,759	377,419	379,810	2,392	0.63%
September	456,054	398,668	390,399	(8,268)	-2.07%
October	438,187	417,392			
November	445,734	458,737			
December	480,509	455,340			
Totals	$ 5,288,754	$ 5,062,426	$ 3,687,426	$ (43,531)	
	28.89%	27.56%	27.23%		

	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	3,297,027	(35,262)	-1.06%
September	3,924,323	3,730,957	3,687,426	(43,531)	-1.17%
October	4,362,510	4,148,349			
November	4,808,245	4,607,086			
December	5,288,754	5,062,426			
Totals	$ 5,288,754	$ 5,062,426			

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 September 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	200,486	(3,022)	-1.49%
July	184,051	190,428	192,242	1,814	0.95%
August	190,103	159,968	161,751	1,783	1.11%
September	161,168	166,065	199,184	33,120	19.94%
October	214,798	203,523	-		
November	178,737	175,068	-		
December	172,438	173,991	-		
Totals	$ 2,288,074	$ 2,296,175	$ 1,692,659	$ (50,934)	

	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	1,139,482	(87,651)	-7.14%
July	1,370,830	1,417,560	1,331,723	(85,837)	-6.06%
August	1,560,933	1,577,529	1,493,475	(84,054)	-5.33%
September	1,722,101	1,743,593	1,692,659	(50,934)	-2.92%
October	1,936,899	1,947,116			
November	2,115,636	2,122,184			
December	2,288,074	2,296,175			
Totals	$ 2,288,074	$ 2,296,175			

2026 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended September 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	1,804,375	(27,199)	-1.49%
July	1,656,456	1,713,852	1,730,174	16,322	0.95%
August	1,710,926	1,439,715	1,455,763	16,048	1.11%
September	1,450,512	1,494,581	1,792,659	298,078	19.94%
October	1,933,182	1,831,706	-		
November	1,608,636	1,575,613	-		
December	1,551,945	1,565,917	-		
Totals	$ 20,592,668	$ 20,665,575	$ 15,233,931	$ (458,408)	

	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	10,255,335	(788,856)	-7.14%
July	12,337,468	12,758,043	11,985,509	(772,534)	-6.06%
August	14,048,393	14,197,758	13,441,272	(756,486)	-5.33%
September	15,498,905	15,692,339	15,233,931	(458,408)	-2.92%
October	17,432,087	17,524,045			
November	19,040,723	19,099,658			
December	20,592,668	20,665,575			
Totals	$ 20,592,668	$ 20,665,575			

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2026 with change from 2025 - Cash Basis

Calendar Month	Withholidng	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	$ 1,287,639.90	$ (189,927.07)	-12.85%	$ 53,873.55	$ (72,444.27)	-57.35%	$ 210,518.34	$ 15,659.01	8.04%	$ 1,552,031.79	$ (246,712.33)	-13.72%
Feb	1,473,959.20	108,029.90	7.91%	126,807.25	(20,223.57)	-13.75%	(23,043.96)	(100,406.91)	-129.79%	1,577,722.49	(12,600.58)	-0.79%
March	1,321,745.08	77,323.90	6.21%	94,552.14	(10,879.80)	-10.32%	17,046.98	(21,136.02)	-55.35%	1,433,344.20	45,308.08	3.26%
April	1,343,882.65	(34,075.71)	-2.47%	160,430.43	4,483.99	2.88%	(33,347.15)	(282,917.20)	-113.36%	1,470,965.93	(312,508.92)	-17.52%
May	1,445,470.33	(151,771.87)	-9.50%	434,425.58	(31,603.82)	-6.78%	324,795.05	(21,311.12)	-6.16%	2,204,690.96	(204,686.81)	-8.50%
June	1,473,764.19	155,636.70	11.81%	156,474.56	(59,229.97)	-27.46%	93,910.69	(56,560.47)	-37.59%	1,724,149.44	39,846.26	2.37%
July	1,368,300.13	43,818.15	3.31%	151,874.41	(45,977.64)	-23.24%	157,009.80	2,898.04	1.88%	1,677,184.34	738.55	0.04%
August	1,275,368.43	(13,068.29)	-1.01%	99,914.21	44,607.40	80.65%	45,471.60	18,872.53	70.95%	1,420,754.24	50,411.64	3.68%
Sept	1,436,946.71	180,886.57	14.40%	77,867.16	(22,787.94)	-22.64%	230,630.72	166,612.06	260.26%	1,745,444.59	324,710.69	22.86%
Oct		(1,326,038.17)	-100.00%		(193,719.62)	-100.00%		(269,161.82)	-100.00%	-	(1,788,919.61)	-100.00%
Nov		(1,305,438.31)	-100.00%		(123,807.93)	-100.00%		(80,626.22)	-100.00%	-	(1,509,872.46)	-100.00%
Dec		(1,339,057.69)	-100.00%		(56,226.29)	-100.00%		(124,548.80)	-100.00%	-	(1,519,832.78)	-100.00%
	$ 12,427,076.62	$ (3,793,681.89)	-286.09%	$ 1,356,219.29	$ (587,809.46)	-303.43%	$ 1,022,992.07	$ (752,626.92)	-279.62%	$ 14,806,287.98	$ (5,134,118.27)	#DIV/0!
							Check			$ 14,806,287.98	$ (5,134,118.27)	

City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected

2025 with change from 2024 - Cash Basis

Calendar Month	Withholidng	Change	% Change	Individual	Change	% Change	Net Profit	Change	% Change	Total	Change	% Change
Jan	$ 1,477,566.97	$ 228,045.72	18.25%	$ 126,317.82	$ 35,990.27	39.84%	$ 194,859.33	$ 37,447.16	23.79%	$ 1,798,744.12	$ 301,483.15	20.14%
Feb	1,365,929.30	(208,663.62)	-13.25%	147,030.82	24,613.95	20.11%	77,362.95	23,445.54	43.48%	1,590,323.07	(160,604.13)	-9.17%
March	1,244,421.18	7,100.86	0.57%	105,431.94	47,976.18	83.50%	38,183.00	(13,508.61)	-26.13%	1,388,036.12	41,568.43	3.09%
April	1,377,958.36	72,421.71	5.55%	155,946.44	27,805.35	21.70%	249,570.05	76,080.28	43.85%	1,783,474.85	176,307.34	10.97%
May	1,597,242.20	(59,235.76)	-3.58%	466,029.40	100,980.85	27.66%	346,106.17	(229,634.69)	-39.89%	2,409,377.77	(187,889.60)	-7.23%
June	1,318,127.49	45,506.98	3.58%	215,704.53	3,385.11	1.59%	150,471.16	121,857.91	425.88%	1,684,303.18	170,750.00	11.28%
July	1,324,481.98	(49,339.37)	-3.59%	197,852.05	29,378.50	17.44%	154,111.76	71,163.66	85.79%	1,676,445.79	51,202.79	3.15%
August	1,288,436.72	(92,018.13)	-6.67%	55,306.81	(72,778.20)	-56.82%	26,599.07	(92,950.38)	-77.75%	1,370,342.60	(257,746.71)	-15.83%
Sept	1,256,060.14	13,517.91	1.09%	100,655.10	(21,790.53)	-17.80%	64,018.66	50,495.86	373.41%	1,420,733.90	42,223.24	3.06%
Oct	1,326,038.17	(90,632.95)	-6.40%	193,719.62	87,603.03	82.55%	269,161.82	(102,792.81)	-27.64%	1,788,919.61	(105,822.73)	-5.59%
Nov	1,305,438.31	43,903.81	3.48%	123,807.93	(7,546.13)	-5.74%	80,626.22	(59,719.31)	-42.55%	1,509,872.46	(23,361.63)	-1.52%
Dec	1,339,057.69	100,296.70	8.10%	56,226.29	(64,820.32)	-53.55%	124,548.80	25,296.56	25.49%	1,519,832.78	60,772.94	4.17%
	$ 16,220,758.51	$ 10,903.86	0.79%	$ 1,944,028.75	$ 190,798.06	148.96%	$ 1,775,618.99	$ (92,818.83)	-77.64%	$ 19,940,406.25	$ 108,883.09	0.55%
							Check			$ 19,940,406.25	$ 108,883.09	